

## EIGHTH SCHEDULE

Part I of the Eighth Schedule is repealed and replaced as follows

### PART 1: INDUSTRIAL REBATES

“Part 1: Industrial Rebates

1. In this Part, unless inconsistent with the context-

“Manufacture” includes to refine, and cognate expressions shall be construed accordingly.

2. Where the expression “Description of Materials” set out in Appendix A to this Schedule includes more than one item, the description used shall be deemed to include any or all of the items individually or collectively specified in that Appendix under that subheading.

3. A person who wishes to-

(a) Manufacture goods under rebate in an industry specified in Appendix A shall apply to the Commissioner General on Form No. 81 for registration in that industry; and

(b) Manufacture goods in an industry specified in Appendix B shall apply to the Commissioner General on Form No. 81 and Form EX 37.

4. An applicant for registration in accordance with paragraph 3 shall supply such information as the Commissioner General may require as to the conduct or proposed conduct of his manufacturing business, and the information to be supplied shall include cost of production indicating the value of imported raw materials, overheads and local materials to determine value addition.

5. The Commissioner General shall, for every two years, appoint an Advisory Committee comprising officers of the Malawi Revenue Authority, whose functions shall include-

(a) To assess applications for registration under Industrial Rebate;

(b) To assess additional raw materials under existing industries and proposed industries under rebate;

(c) To recommend to the Commissioner General approval of new industries or additional raw materials; and

(d) To determine value addition which is more than 20%, by using the applicable formula?

6. The recommendations of the Advisory Committee envisaged under paragraph 5 (c) shall be submitted for publication in the gazette twice (i.e. in January and June) in every financial year.

7. A registered manufacturer shall enter into a bond with sufficient surety and for an amount, equivalent to half of the total cost of the raw materials, or in the case of a new manufacturer an amount of less than K2, 000,000, which will be represented on goods imported on average per month, to be determined by the Commissioner General.

8. A manufacturer may, before or after registration, be required to provide on the premises approved by the Commissioner General for the purpose a properly secured store, adequate for the safe storage of materials on which duty may be rebated, and to provide at his own expense any necessary fastenings so that the store may be locked with a customs lock.

9. A registered manufacturer shall-

(a) When effecting entry on importation; or

(b) On removal from bond; or

(c) On removal from the premises of a licensed excise manufacturer, of materials intended for

Manufacture under rebate; declare on the relative bill of entry that the goods are to be used solely for the purpose specified.

10. A registered manufacturer shall keep a stock book, in a form approved by the Commissioner General, showing full particulars of all receipts and disposal of materials entered for manufacture under rebate, in such manner that the materials can be readily accounted for to the satisfaction of an officer. If a manufacturer fails to keep a stock book in the manner prescribed in this paragraph; any rebated material received by the registered manufacturer during the period when the stock book was not so kept shall be deemed to have been used for a purpose other than that for which the rebate was granted unless the manufacturer satisfies the Commissioner General that the material was used, transferred or disposed of for the purposes for which the rebate was granted.

11. With the written permission of the proper officer, a registered manufacturer may transfer to another registered manufacturer materials entered under rebate of duty if a declaration of transfer on form No. 86 is furnished to an officer at the port at which entry of the materials on importation or removal from bond or from the premises of the licensed excise manufacturer was effected.

12. Subject to the provisions of paragraph 10, a registered manufacturer shall not, without the written permission of the Commissioner General or proper officer, sell, use, remove from his factory or dispose of any rebated material except for the purpose for which the rebate was granted:

Provided that-

(i) the Commissioner General or proper officer may allow waste rebated material to be disposed of without payment of duty if he is satisfied that it will not be used, without further manufacture, for the same purpose as material which is not in the form of waste; and

(ii) if the registered manufacturer is permitted or properly required to pay the full duty on any rebated material which thereafter needs to be released from the terms of the bond, the registered manufacturer shall enter such material in accordance with the provisions of regulation 26 or regulation 98, as the case may be.

13. The receipt on the declaration of transfer referred to in paragraph 11 shall be completed by the registered manufacturer to whom the materials have been transferred who shall thereafter assume the obligation in respect of the materials in the transfer and, failing the return of the receipted declaration to the officer within 14 days after the transfer was authorized, the person transferring the materials shall be liable for the duty otherwise payable thereon and shall pay such duty on demand.

14. A registered manufacturer shall, when required by the Commissioner General to do so, carry out under the supervision of an officer, at such times as the Commissioner General may consider necessary, any manufacturing operation in which materials entered under rebate are used.

15. The Commissioner General may at any time cancel the registration of a manufacturer if he is satisfied that such manufacturer is not complying with the conditions of the bond.

16. (1) At the time of registration and annually thereafter not later than the 1st day of January in each year the manufacturer shall pay to the Commissioner General a fee of K15,000:

Provided that if the manufacturer is registered after the 30th day of June in any year he shall pay a fee of K7,500 in respect of that year.

(2) If a registered manufacturer does not pay the annual fee on or before the 1st day of January in any year the registration of such manufacturer shall be cancelled on and from the 1st day of January of that year.

17. (1) The rates of duty in Part III of the Customs and Excise Tariff on goods specified in Appendix A when imported by a registered manufacturer for use in the industry for which he is registered and to which such goods relate, shall be rebated to an extent sufficient to reduce the rates of duty thereon to the rates specified in Appendix A.

(2) The rates of duty in Part III of the Customs and Excise Tariff on goods specified in Appendix B when delivered to a registered manufacturer for use in the industry for which he is registered and to which such goods relate, shall be rebated to an extent sufficient to reduce the rates of duty thereon to the rates specified in Appendix B.

**APPENDIX A**

**EIGHTH SCHEDULE\_- PART I**

**INDUSTRIAL REBATES: CUSTOMS AND EXCISE**

2	3	4	5-9	10	11
<i>Tariff Heading</i>	<i>Description</i>		<i>Duty</i>	<i>Excise</i>	<i>VAT</i>
<b>ADHESIVES AND OTHER GLUES MANUFACTURING INDUSTRY</b>					
1108.11.10	Starch		Free	Free	16.5%
4002	Chlorinated rubber	Free	Free	16.5%	
32.04, 32.06	Colours and Pigments		Free	Free	16.5%
38.01	Powder minerals		Free	Free	16.5%
39.01 to 39.14	Emulsions and Resins	Free	Free	16.5%	
<b>AGRICULTURAL TOOLS MANUFACTURING INDUSTRY:</b>					
2508.10.00	Bentonite		Free	Free	16.5%
7213					
7214					
72.15	Bars		Free	Free	16.5%
<b>ALCOHOLIC BEVERAGES MANUFACTURING INDUSTRY:</b>					
1007.00.00	Sorghum		Free	Free	Exempt
1210.20.10	Hop extract, pellets and aroma		Free	Free	16.5%
1701.11.00	Cane sugar, solid		Free	Free	16.5%
1901.90.00	Malt		Free	Free	16.5%
2102.10.00	Yeast		Free	Free	16.5%
<b>2207.10.10</b>	<b>Ethyl alcohol</b>		<b>Free</b>	<b>Free</b>	<b>16.5%</b>
2508.10.00	kieselgur fine and chloride		Free	Free	16.5%
2918.11.00	Lactic Acid		Free	Free	16.5%
3215.59.00	Video jet ink and make up fluid		Free	Free	16.5%
3302.10.00	Flavours		Free	Free	16.5%
3505.20.00	Glue		Free	Free	16.5%
3507.90.00	Enzymes		Free	Free	16.5%
3920.49.00	Laminates		Free	Free	16.5%
4821.10.00	Labels		Free	Free	16.5%
4823.20.00	Filter paper		Free	Free	16.5%
5911.90.90	Filter bags and sheets		Free	Free	16.5%
7010.90.00	Bottles		Free	Free	16.5%
8309.10.00	Seals and capsules		Free	Free	16.5%
8309.90.00	Crown		Free	Free	16.5%
<b>ALUMINIUM, HOLLOW AND ENAMEL WARE MANUFACTURING INDUSTRY:</b>					
3212.90.00	Screening paste		Free	Free	16.5%
3207.20.90, 3207.30.70	Uverite, enamel oxides and enamel transfers		Free	Free	16.5%
3306.90.00	Gum traganath		Free	Free	16.5%
3814.00.00	Screening oil		Free	Free	16.5%
3917.40.00	Plastic knobs and handles		Free	Free	16.5%
7229.20.00, 7229.90.00	Reinforcing wire		Free	Free	16.5%
72.08 720972107211					
72.12 72.20	Sheets of iron or steel		Free	Free	16.5%
7323.91.00, 7323.99.00	Black pressings in the shape of spouts and handles for incorporating in the manufacturing of domestic articles of enamel ware		Free	Free	16.5%
7602.00.00	Aluminium scrap		Free	Free	16.5%
7604.10.00	Aluminium circles		Free	Free	16.5%
7606.12.00	Aluminium sheets		Free	Free	16.5%
7616.10.00	Aluminium rivets		Free	Free	16.5%
8305.90.00	Wing levers		Free	Free	16.5%
7310.21.00	Can sheets		Free	Free	16.5%
<b>AUDIO SOUND RECEPTION APPARATUS MANUFACTURING INDUSTRY:</b>					
NOTE: The rebates are applicable only to parts and materials imported for the manufacture of units of which at least the basic chassis or such alternative parts components or accessories as may be approved by the Minister will be manufactured in Malawi.					
3920.90.00	Acrylic sheet of a kind suitable for use in the manufacture of radios and radio Components		Free	Free	16.5%
3921.90.00	Plastic laminated sheets		Free	Free	16.5%

3926.30.00	Handles	Free Free	16.5%
4409.10.00	Unshaped leg dowels	Free Free	16.5%
7604.21.00	Aluminium profiles	Free Free	16.5%
7616.99.00	Aluminium wire mesh	Free Free	16.5%
8302.42.00	Cabinet fittings	Free Free	16.5%
8310.00.90	Metal name plates	Free Free	16.5%
8522.10.00	Pick up cartridges	Free Free	16.5%
8529.10.00	Modules other than chassis	Free Free	16.5%
85.32 85.33 85.34			
85.35 85.36	Parts and accessories	Free Free	16.5%
“8537.10.00 8537.20.00 8538.10.00 8538.90.00”	Components other than cabinets, n.e.s	Free Free	16.5%
8529.90.10	Chassis	Free Free	16.5%
9403.70.00	Plastic cabinets for housing	Free Free	16.5%
9403.90.90	Cabinet fittings	Free Free	16.5%

#### BIO-DIESEL MANUFACTURING INDUSTRY

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

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

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

#### BOOT AND SHOE MANUFACTURING INDUSTRY:

3904.10.00 to 3904.22.00	PVC polymers	Free Free	16.5%
4008.11.00, 4008.21.00	Rubber randing, Rubber soling in the piece	Free Free	16.5%
4013.90.00	Leather in the piece	Free Free	16.5%
5007.10.00 to 5007.90.00	Woven fabrics of silk or silk waste	Free Free	16.5%
5212.12.00, 5212.22.00	Woven fabrics of cotton, being bleached, or Dyed canvas or duck or containing canvas drill	Free Free	16.5%
“5309.21.00, 5309.29.00 5311.00.00, 5406.00.00 5511.91.00”	Woven fabrics of man-made fabrics or of flax For the inner linings of boots and shoes	Free Free	16.5%
5801.23.00 and 5801.32.00	Cotton velvets and velveteens; plain, dyed or printed corduroys and neddle cords	Free Free	16.5%
5808.90.00	Tape bindings	Free Free	16.5%
5811.00.90, 5911.20.00	Simiflex toe puff material	Free Free	16.5%
5902.10.00, 5903.10.00, 5903.20.00	Thermoplast counter material	Free Free	16.5%
5902.10.00, 5903.10.00, 5903.20.00	Textile fabrics impregnated or coated with preparations of cellulose derivatives or other artificial plastic material	Free Free	16.5%
5906.91.00	Textile fabrics laminated with rubber	Free Free	16.5%
6406.10.00 to 6406.99.00	Shoe stiffeners, fibre or wooden shanks; rubber and plastic heels and soles, plastic or rubber straps in soles and screw on heels, soles and uppers	Free Free	16.5%

#### BUTTON MANUFACTURING INDUSTRY:

#### CANDLES, POLISHES AND SKIN LOTIONS MANUFACTURING

**(1) CANDLES MANUFACTURING INDUSTRY**

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

**(2) POLISHES AND CREAMS MANUFACTURING INDUSTRY**

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

**(3) SKIN LOTIONS AND COSMETICS MANUFACTURING INDUSTRY:**

1302.12.00	Liquorice Extract	Free Free	16.5%
1512.11.00	Crude oil	Free Free	16.5%
2710.11.39	White spirit	Free Free	16.5%
2712.10.00	Petroleum jelly	Free Free	16.5%
2712.90.00	Wax	Free Free	16.5%
2815.20.00	Potassium hydroxide	Free Free	16.5%
2833.19.00	Sodium lauryl sulphate	Free Free	16.5%
2905.17.00	Cetyl & Stearyl alcohol	Free Free	16.5%
2914.69.00	Parsol 1789	Free Free	16.5%
2915.70.00	Stearic acid	Free Free	16.5%
2918.29.00	Capric/Caprylic/Trigceride	Free Free	16.5%
2918.30.00	Parsol MCX	Free Free	16.5%
2936.29.00	Niacinamide	Free Free	16.5%
2942.00.00	Antifoam,Cos-sol blue, EDTA,Methyl paraben	Free Free	16.5%
Propyl paraben,Retinyl phosphate,Rodhamine	Free Free	16.5%	
Sunset yellow,Triethanolamine,	Free Free	16.5%	

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

**CEMENT AND ALLIED PRODUCTS MANUFACTURING INDUSTRY**

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

**CHALK MANUFACTURING INDUSTRY:**

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

**CHEMICAL MANUFACTURING INDUSTRY:****CLIPS, PINS AND STAPLES MANUFACTURING INDUSTRY****CLOTHING MANUFACTURING INDUSTRY:**

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

4008.11.00	Rubber-proofed fabrics in the piece	Free Free	16.5%
4008.19.00, 4008.21.00,			
4008.29.00	Textiles backed with rubber foam; in the piece	Free Free	16.5%
4821.10.00	Printed labels	Free Free	16.5%
5111 5112			
“52.08 52.09			
52.1052.11 52.12”	Woven fabrics	Free Free	16.5%
“53.09 53.10 53.11			

54.07 54.08				
55.12 55.13				
55.1455.15				
55.1658.01				
58.0258.03				
58.0458.05				
58.06”	Woven fabrics (except fents)	Free Free	16.5%	
5602.21.00	Fabrics of felt	Free Free	16.5%	
54.01, 5508.10.00	Sewing threads	Free Free	16.5%	
5604.10.00	Elastic	Free Free	16.5%	
5608.90.90	Nylon netting	Free Free	16.5%	
5801.22.00, 5801.36.00	Corduroy and chenille fabrics	Free Free	16.5%	
“5804.21.00, 5804.29.00				
5804.30.00”	Lace: in the piece or in the form of medallions	Free Free	16.5%	
5806.40.00	Waist banding	Free Free	16.5%	
5903.10.00	PVC/nylon laminate fabric	Free Free	16.5%	
60.02	Knitted or crocheted fabric	Free Free	16.5%	
6217.90.00	Collar interlinings	Free Free	16.5%	
96.06	Buttons	Free Free	16.5%	
9607.11.00	Zips	Free Free	16.5%	

**CORDAGE AND NET MANUFACTURING INDUSTRY:**

**CYCLE MANUFACTURING INDUSTRY:**

**DENTAL OR ORAL HYGIENIC PREPARATIONS MANUFACTURING**

2811.22.00	M-phil	Free Free	16.5%
2823.00.00	Titanium dioxide	Free Free	16.5%
2835.22.00	Sodium monofluorophosphate	Free Free	16.5%
2836.50.00	Calcium carbonate	Free Free	16.5%
2833.19.00	Sodium Lauryl Sulphate	Free Free	16.5%
2905.44.00	Sorbitol	Free Free	16.5%
2905.31.00	Poly ethylene glycol	Free Free	16.5%
2909.50.00	Triclosan	Free Free	16.5%
2912.11.00	Formaline	Free Free	16.5%
2925.11.00	Sodium saccharin	Free Free	16.5%
3302.10.00	Flavour	Free Free	16.5%
3912.13.00	Sodium carboxyl methyl cellulose	Free Free	16.5%
3923.29.10	Pouches	Free Free	16.5%
3920.10.00	Sleeve roll/shrink film	Free Free	16.5%
3921.90.00	Printed plastic based web roll	Free Free	16.5%
3923.30.10	Laminated plastic tubes	Free Free	16.5%
4819.50.00	Mono cartons	Free Free	16.5%
16.5%7607.20.90	Printed aluminium based laminated web roll	Free Free	16.5%

**DOMESTIC, INDUSTRIAL AND ELECTRICAL APPLIANCE MANUFACTURING INDUSTRY:**

**(1) DOMESTIC ELECTRICAL APPLIANCES MANUFACTURING INDUSTRY**

**(2) TRANSFORMER MANUFACTURING INDUSTRY:**

2710.19.29	Transformer oil	Free Free	16.5%
3208.10.00, 3208.20.00,	Epoxy powder paints	Free Free	16.5%
3208.90.00			
3402.11.00	Cleaning and degreasing preparations	Free Free	16.5%
3506.99.00	Glues	Free Free	
72.08 72.09			
72.10 72.11			
72.12	Sheets	Free Free	16.5%
“72.13, 72.14, 72.15, 7221, 72.22”	Bars	Free Free	16.5%
72.28, 72.29			
7229.20.00			
7229.90.00	Reinforcing wire	Free Free	16.5%
7302.40.90	M/S plates and channels	Free Free	16.5%
7303.00.00	Pipes	Free Free	16.5%
7318. 14.00	screws	Free Free	16.5%
7318.15.00	Screws and bolts	Free Free	16.5%
7318.16.00	Nuts	Free Free	16.5%
7318.21.00, 7318.22.00	steel washers	Free Free	16.5%
7318.23.00	Rivets	Free Free	16.5%

7322.11.00	Radiator	Free Free	16.5%
7407.10.00	Copper bars	Free Free	16.5%
7408.29.00	Papered copper wire	Free Free	16.5%
7409.11.00	Copper sheet	Free Free	16.5%
7604.10.00	Aluminium rods	Free Free	16.5%
7605.11.00, 7605.19.00	Aluminium wire	Free Free	16.5%
8302.10.00	Hinges	Free Free	16.5%
8415.90.00	All goods in this heading	Free Free	16.5%
8481.10.00	Drain valve	Free Free	16.5%
8484.10.90	Cork gasket	Free Free	16.5%
8504.10.00	Ballasts/chokes	Free Free	16.5%
8516.90.00	Heating resistors	Free Free	16.5%
8532.10 to 8532.30	Capacitors	Free Free	16.5%
8535.10.00, 8535.21.00, 8535.29.00	Fuses and automatic circuit breakers	Free Free	16.5%
8536.10.00, 8536.20.00			
8544.11.00, 8544.19.00	Cables	Free Free	16.5%
8546.90, 4811.41.00, 3919.10.00,	Insulating materials	Free Free	16.5%
8547.10.00	Bushings for LV and HV	Free Free	16.5%
9020.00.00	Breathers	Free Free	16.5%
9026.20.90	Oil level indicators	Free Free	16.5%
9030.82.00	Pressure relief devices	Free Free	16.5%
9032.10.10, 9032.10.90	Thermostats	Free Free	16.5%
<b>(3) INDUSTRIAL APPLIANCES AND MACHINERY MANUFACTURING</b>			
3209.90.00	Varnish	Free Free	16.5%
4011.99.20	Tyres of a kind used on wheel barrows	Free Free	16.5%
7208 72.09			
72.10 72.11			
7212	Sheets	Free Free	16.5%
72.13, 72.14, 72.15, 72.21, 72.22	Bars	Free Free	16.5%
72.28, 72.29			
72.16	Angles	Free Free	16.5%
7302.40.90	M/S plates and channels	Free Free	16.5%
7318.16.00	Nuts	Free Free	16.5%
7318.21.00, 7318.22.00	steel washers	Free Free	16.5%
7318.23.00	Rivets	Free Free	16.5%
8716.90.00	Steel wheels for wheel barrows	Free Free	16.5%
<b>(4) CABLE AND INSULATED ELECTRICAL WIRE MANUFACTURING INDUSTRY</b>			
2509.00.00	Chalk powder	Free Free	16.5%
3206.11.00	Master batch	Free Free	16.5%
3904.10.00	Polymers of vinyl chloride or of other		
	Halogenated polythenes, in primary forms	Free Free	16.5%
7217.10.00	Stay wire	Free Free	16.5%
7219.11.00	Conductor Core Wire	Free Free	16.5%
7229.90.00	Galvanised wire	Free Free	16.5%
7407.10.00	Copper rod	Free Free	16.5%
7408	Copper Clad Wire	Free Free	16.5%
7408.29.00	Copper Tape	Free Free	16.5%
7604.29.00	Aluminium alloy bars	Free Free	16.5%
7605.19.00	Aluminium wire	Free Free	16.5%
7606.11.00	Aluminium tape	Free Free	16.5%
<b>EDIBLE FATS AND OILS MANUFACTURING INDUSTRY:</b>			
1507.10.00, 1508.10.00			
1511.10.00, 1512.21.00, 1513.11.00			
1513.21.00, 1514.11.00, 1515.11.00			
1515.21.00	Crude oils (except castor oil)	Free Free	16.5%
2106.90.00	Emulsifying agents	Free Free	16.5%
2815.11.00, 2815.12.00	Caustic Soda	Free Free	16.5%
2835	Phosphoric acid	Free Free	16.5%
2936.21.00	Vitamin A paminat	Free Free	16.5%
2713.11.00, 2713.12.00	Bleaching Earth	Free Free	16.5%
3205.00.00	Beta carotene	Free Free	16.5%
39.20	Laminates	Free Free	16.5%
<b>FERTILIZER MANUFACTURING INDUSTRY:</b>			
2503.00.00	Sulphurs	Free Free	16.5%
2507.00.00	Kaolin	Free Free	16.5%
<b>FISHING FLY MANUFACTURING INDUSTRY:</b>			

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

**FOOD MANUFACTURING INDUSTRY:**

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

**(1) BISCUITS AND SNACKS MANUFACTURING**

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

1518.00.00	Baking fat	Free Free	16.5%
1511.90.00	Palm oil	Free Free	16.5%

**“1512.29.00**

**1513.29.00, 1514.99.00**

**1513.19.00, 1515.30.00,**

**1516.20.00, 1518.00.00”**

1701.11.00	Refined cooking oil and palm oil	Free Free	16.5%
1803.10.00, 1803.20.00	Cane sugar, solid	Free Free	16.5%
1805.00.00	Cocoa paste	Free Free	16.5%
	Cocoa powder not packed for retail sale	Free Free	16.5%
1901.90.00	Maltextract and Cereal pellets	Free Free	16.5%
2102.10.00	Yeast	Free Free	16.5%
2106.90.00	Flavours	Free Free	16.5%
2836.30.00	Sodium bicarbonate	Free Free	16.5%
3205.00.00	Food colour	Free Free	16.5%
39.20	Cellulose paper, polypropylene, PVC, shrink film and polythene	Free Free	16.5%
3921.11.00 to 3921.90.00	Plastic wrapping materials	Free Free	16.5%
3923.29.10	Pouches	Free Free	16.5%
3923.50.00	Slip top caps	Free Free	16.5%
3926.90.90	Polyethylene seal washer	Free Free	16.5%
4808.10.00	Corrugated paper board,		

waxed paper, printed paper board,

	craft paper and		
	Grease-proof paper	Free Free	16.5%
4819.10.00	Duplex paperboard	Free Free	16.5%
4819.20.00	Folding cartons	Free Free	16.5%
48.21	Labels	Free Free	16.5%
7607.20.90	Aluminium Foil	Free Free	16.5%

**(2) MEAT PRODUCTS MANUFACTURING INDUSTRY**

0910.99.00	Spices in powder form not packed for retail	Free Free	16.5%
1108.13.90	Potato starch	Free Free	16.5%
2504.10.00	Natural casing	Free Free	16.5%
3403.19.00	Ivory sol (food lubricant)	Free Free	16.5%
3917.10.00	artificial synthetic casing	Free Free	16.5%
3920	Plastic sheets	Free Free	16.5%
3923.29.10	Pouches	Free Free	16.5%
4401.21.00	Wood chipping	Free Free	16.5%

4821.10.00	Labels			
560.19.90	Meat netting	Free	Free	16.5%
7605.29.00	Aluminium wire	Free	Free	16.5%
7616.10.00	Aluminium clip	Free	Free	16.5%
<b>(3) SUGAR CONFECTIONERY MANUFACTURING INDUSTRY</b>				
0901.90.00	Coffee powder	Free	Free	16.5%
1108.19.10	Dextrin/Starch powder	Free	Free	16.5%
1703.30.00				
1703.90.00	Liquid glucose	Free	Free	16.5%
1805.00.00	Cocoa powder	Free	Free	16.5%
1901.90.00	Malt street	Free	Free	16.5%
2106.90.00	Custard powder	Free	Free	16.5%
3503.00.00	Gelatine	Free	Free	16.5%
3926.90.90	Plastic lollipop sticks	Free	Free	16.5%
4823.90.40	Wrapping paper	Free	Free	16.5%
<b>(4) DAIRY PRODUCTS</b>				
0402.10.00	Skimmed and sweetened milk	Free	Free	16.5%
0402.29.00	full cream milk powder	Free	Free	16.5%
1805.00.00	Cocoa powder	Free	Free	16.5%
3205.00.00	Food colour	Free	Free	16.5%
3923.30.10 3923.30.90	Ice cream & yoghurt cups	Free	Free	16.5%
3923.50.00	Ice cream lids and caps	Free	Free	16.5%
3923.29.10	Pouches	Free	Free	16.5%
3920	plastic sheeting	Free	Free	16.5%
<b>FOAM AND MATTRESS MANUFACTURING INDUSTRY</b>				
3204 to 3206	Pigments	Free	Free	16.5%
3505.20.00	Glue	Free	Free	16.5%
3815.90.00	Accelerators and Catalysts	Free	Free	16.5%
3907.20.00	Polyol	Free	Free	16.5%
3910.00.00	Silicone	Free	Free	16.5%
48.04.39.00	Kraft paper	Free	Free	16.5%
51.11, 51.13 and 58.09	Woven fabrics	Free	Free	16.5%
5602.10.00	Stitch bond fabric	Free	Free	16.5%
<b>5309, 5311, 5407, 5408</b>				
<b>5212, 5512, 5809</b>	Woven fabrics	Free	Free	16.5%
56.02	Fabrics of felt	Free	Free	16.5%
5807.10.10	Labels	Free	Free	16.5%
59.03	PVC coated fabric (Rexine)	Free	Free	16.5%
<b>FUEL MANUFACTURING INDUSTRY</b>				
2207.20.50	Ethanol	Free	Free	16.5%
3811.90.00	Hardener	Free	Free	16.5%
<b>FURNITURE MANUFACTURING INDUSTRY:</b>				
<b>3208.10.00, 3208.90.00,</b>				
<b>3208.10.00, 3210.00.00</b>	Lacquers	Free	Free	16.5%
3505.20.00	Glues	Free	Free	16.5%
39.21	Decorative plastic laminated sheets	Free	Free	16.5%
3926.30.00	Plastic fittings for furniture	Free	Free	16.5%
4008.29.00	Furniture webbing	Free	Free	16.5%
4016.93.00	Rubber seals	Free	Free	16.5%
44.09	Wooden dowels shaped or unshaped	Free	Free	16.5%
44.10	Particle and melamine boards	Free	Free	16.5%
44.11	Fibre and MDF boards	Free	Free	16.5%
4412.94.00	Block boards	Free	Free	16.5%
51.11, 51.13, 5208, 5211				
5309, 5311, 5407, 5408				
5602.10.00, 5602.21.00				
5602.29.00	Fabrics of felt	Free	Free	16.5%
58.09	Woven fabrics	Free	Free	16.5%
5903.90.00	Textile fabrics coated with PVC leather/cloth strip or sheet	Free	Free	16.5%
6002, 6004	Knitted or crocheted fabrics	Free	Free	16.5%
68.05	Abrasive	Free	Free	16.5%
7228.70.00	Angles, shapes and sections	Free	Free	16.5%
7303.00.00	Tubes and pipes	Free	Free	16.5%
7318.15.00	Bolts, screws, steel nails, rivets and nuts	Free	Free	16.5%
7320.10.00, 7320.20.20	Springs	Free	Free	16.5%
7604.10.00	Aluminium profiles	Free	Free	16.5%
8301.30.00	locks of a kind used for furniture	Free	Free	16.5%
8302.10.00, 8302.42.00	fittings suitable for furniture	Free	Free	16.5%

8309.90.00	Stoppers	Free Free	16.5%
9403.90.90	Plastic ferrules for the legs of cabinets	Free Free	16.5%
9606.30.00	Buttons for mattresses and upholstery	Free Free	16.5%
9607.11.00	Zips	Free Free	16.5%
<b>HAIR MESH MANUFACTURING INDUSTRY:</b>			
55.01	Synthetic filament tow	Free Free	16.5%
55.03	Synthetic filament fibber	Free Free	16.5%
<b>INDUSTRIAL FASTENING MANUFACTURING INDUSTRY:</b>			
72.09	Coils and round wire	Free Free	16.5%
72.13	Round bar and steel flat bars	Free Free	16.5%
<b>KNITWEAR MANUFACTURING INDUSTRY:</b>			
40.08	Rubber tape	Free Free	16.5%
5205.13.00	Cotton yarn	Free Free	16.5%
5808.90.00	Lining tape	Free Free	16.5%
<b>LEATHER TANNING INDUSTRY:</b>			
1518.00.00	Oils for tanning except castor oil	Free Free	16.5%
38.11	Chemical preparations for tanning	Free Free	16.5%
<b>MATCH MANUFACTURING INDUSTRY:</b>			
2503.00.00	Sulphurs	Free Free	16.5%
2505.10.00	Silica Sands	Free Free	16.5%
2507.00.00	Kaolin	Free Free	16.5%
2712.20.00	Paraffin wax	Free Free	16.5%
2807.00.00	Red phosphorous	Free Free	16.5%
2810.00.00	Boric acid	Free Free	16.5%
2817.00.00	Zinc oxide	Free Free	16.5%
2820.10.00	Manganese oxide	Free Free	16.5%
2821.10.00	Iron oxide	Free Free	16.5%
2823.00.00	Titanium oxide	Free Free	16.5%
2829.19.00	Potassium Chlorate	Free Free	16.5%
2839.90.00	Chemical pre-mix	Free Free	16.5%
2841.50.00	Potassium dichlorate	Free Free	16.5%
2915.70.00	Stearic acid	Free Free	16.5%
2920.90.00	CMC	Free Free	16.5%
3204.13.00	Rhodamine powder	Free Free	16.5%
3207.40.00	Glass flour and powder	Free Free	16.5%
3501.00.00	Caesin	Free Free	16.5%
3503.00.00	Glues	Free Free	16.5%
3506.91.00	Adhesives	Free Free	16.5%
3215.90.00	Ink	Free Free	16.5%
3505.20.00	Glues	Free Free	16.5%
3806.10.00	Rosin	Free Free	16.5%
3920.10.00	Plastic Shrink Wrap	Free Free	16.5%
3920.20.00	Bopp film	Free Free	16.5%
3921.90.00	Printed laminated film	Free Free	16.5%
4805.93.00	Blueboard	Free Free	16.5%
4821.10.00	Skillets	Free Free	16.5%
4823.90.00	Wrappers	Free Free	16.5%
<b>MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:</b>			
0409.00.00	Honey	Free Free	16.5%
1108.12.10	Starches	Free Free	16.5%
1302.12.00	Liquorice juice block	Free Free	16.5%
1302.39.00	Tolu solution	Free Free	16.5%
17.02	Caramel, dextrose monohydrate, liquid glucose, Lactose anhydrous	Free Free	16.5%
2207.20.50	Ethanol	Free Free	16.5%
2508.10.00	Bentonite	Free Free	16.5%
2608.00.00	Calamine powder	Free Free	16.5%
2712.20.00	Paraffin wax	Free Free	16.5%
2712.90.00	Liquid paraffin	Free Free	16.5%
3203.00.00	Dyes	Free Free	16.5%
33.01	All goods in this heading	Free Free	16.5%
3503.00.00	Gelatine	Free Free	16.5%
39.19			

39.20	Stretch wrap film	Free Free	16.5%
3923.50.00	Bakelite caps	Free Free	16.5%
4819.20.00	Laminate/polycote packets	Free Free	16.5%

**MEDICAL APPARATUS MANUFACTURING INDUSTRY**

3215.11.00, 3215.19.00	Black and colour ink	Free Free	16.5%
3814.00.00	Ink solvent	Free Free	16.5%
3901 to 3914	Polymers	Free Free	16.5%
3919.90.00	Ink removing tape	Free Free	16.5%
3919.90.00	Bapp tape	Free Free	16.5%
3920	Opp film and printed laminated P.E film	Free Free	16.5%
3923.10.10	Kay light packing	Free Free	16.5%
3923.21.11	poly bag	Free Free	16.5%
4005	Elastomer	Free Free	16.5%
4016.99.00	Stopper rubber	Free Free	16.5%
4811.41.00	Paper tape	Free Free	16.5%
4821.10.00	Labels	Free Free	16.5%
8442.50.00	Print blade	Free Free	16.5%

**METALLURGY MANUFACTURING INDUSTRY:**

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

**NAILS, BRICKFROCE AMD WELD MESH MANUFACTURING INDUSTRY:**

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

**NON ALCOHOLIC BEVERAGES, AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:**

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

**PACKAGING MANUFACTURING INDUSTRY:**

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

**PAINTS, COLOURS, VARNISHES AND INK MANUFACTURING INDUSTRY:**

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

**PLASTIC PRODUCTS MANUFACTURING INDUSTRY:**

2815.30.00	Mek peroyide HP	Free Free	16.5%
2823.00.00	Titanium oxide	Free Free	16.5%
2836.50.00	Calcium Carbonate	Free Free	16.5%
2905.12.00	Propanol	Free Free	16.5%
2914.12.00	ME Keyton and cyclole Xanone	Free Free	16.5%
2915.31.00	Ethylacetate	Free Free	16.5%
2915.70.00	Stearic acid	Free Free	16.5%
2917.32.00	Plasticisers and polimix oil	Free Free	16.5%
2929.10.00	Isocyanates	Free Free	16.5%
2932.11.00	Tetrahydrofuran	Free Free	16.5%
3204.90.00	Pigments and Masterbatch	Free Free	16.5%
3209.90.00	Gelcoate	Free Free	16.5%
3214.90.00	Plastic Putty	Free Free	16.5%
3215.11.00, 3215.19.00	Ink	Free Free	16.5%
3403.99.00	Mould release preparation	Free Free	16.5%
3901 to 3914	Plastics in primary form including masterbatch	Free Free	16.5%
3920	Bopp film	Free Free	16.5%
3920.20.00	Trepaphan	Free Free	16.5%
3923.21.10	Sacks and bags for packing in industry	Free Free	16.5%
3923.30.10	Bottles for packaging in industry	Free Free	16.5%
3923.50.00	Stoppers, lids, caps and other closures	Free Free	16.5%
4016 .93.00	Rubber seals	Free Free	16.5%
7020.00.90	Glass inners for vacuum flasks	Free Free	16.5%
7019.11.00, 7019.12.00, 7019.19.00	Fibre glass	Free Free	16.5%
7323.93.00			
7323.99.00	Steel inners	Free Free	16.5%
7326.99.00	Bucket handles	Free Free	16.5%
9608.60.00	Ball point refills	Free Free	16.5%

**POTTERY MANUFACTURING INDUSTRY:**

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

**PREPARED UNRECORDED MEDIA FOR SOUND RECORDING OR SIMILAR RECORDING****INDUSTRY:**

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

**PRIMARY CELLS AND BATTERIES MANUFACTURING INDUSTRY:**

1108.11.10	Neo electrolytic starch	Free Free	16.5%
3506.91.00, 3506.99.00	Adhesives	Free Free	16.5%
3923.50.00	Plastic red tops	Free Free	16.5%
3923.90.00	Plastic bottom washer	Free Free	16.5%
4804.31.00, 4804.59.00	Kraft paper	Free Free	16.5%
4807.00.00	Poly sandwiched paper and chip board paper	Free Free	16.5%
4818.90.00	Paper tissue	Free Free	16.5%
48.21	Paper labels	Free Free	16.5%
4823.90.30	Paper washers	Free Free	16.5%
7907.00.10	Zinc calots	Free Free	16.5%
8001.10.00	Unalloyed tin ingots	Free Free	16.5%
8110.10.00	Antimony	Free Free	16.5%
8309.90.00	Metal top caps	Free Free	16.5%
8506.90.00	Electrolytic coated paper	Free Free	16.5%
8507.90.00	Battery grids, carbon rods, plates and separators	Free Free	16.5%

**PRINTING, PUBLISHING AND BOOK BINDING INDUSTRY:**

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

**RECEPTION APPARATUS FOR TELEVISION MANUFACTURING INDUSTRY**

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

**REFRIGERATOR AND REFRIGERATING EQUIPMENT MANUFACTURING INDUSTRY:**

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

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

**ROOFING SHEETS MANUFACTURING INDUSTRY:**

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

**RUBBER PRODUCTS MANUFACTURING INDUSTRY:**

1301.90.00	Cushion gums	Free Free	16.5%
2503.00.00	Sulphur	Free Free	16.5%
2803.00.00	Carbon	Free Free	16.5%
2817.00.00	Zinc oxide	Free Free	16.5%
2902.20.00	Benzo	Free Free	16.5%
2915.70.00	Stearic	Free Free	16.5%
2924.29.00	Bengo thiagole sulfenamide	Free Free	16.5%

3506.99.00	Vulcanizing cement	Free Free	16.5%
3812.10.00	Prepared rubber accelerators	Free Free	16.5%
4007.00.00	Vulcanizing rubber threads and cords	Free Free	16.5%
4008.11.00			
4008.21.00	Thread rubber		

**SANITARY PRODUCTS MANUFACTURING INDUSTRY**

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

**SACK MANUFACTURING INDUSTRY:**

5408.21.00	Polypropylene woven fabric	Free Free	16.5%
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**SLIDE FASTENERS MANUFACTURING INDUSTRY:****SOAPS AND SOAP SUBSTITUTES MANUFACTURING INDUSTRY:**

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

**SUGAR MANUFACTURING INDUSTRY**

2522.10.00	Lime for sugar production	Free Free	16.5%
2522.30.00	hydrated lime	Free Free	16.5%
2802.00.00	Sulphur	Free Free	16.5%
2809.20.00	Phosphoric acid	Free Free	16.5%
2815.11.00	Caustic soda	Free Free	16.5%
2827.39.00	Titanium Trichloride	Free Free	16.5%
2828.10.00	HTH Chlorine	Free Free	16.5%
2828.90.00	Bulfloc & Multifloc	Free Free	16.5%
2833.22.00	Aluminium sulphate	Free Free	16.5%

**TARPAULIN, TENTS AND AWNINGS AND CAMPING TOOLS MANUFACTURING INDUSTRY:**

5903.10.00	5903.20.00	5903.90.00	All goods in this heading	Free	Free	16.5%
5907.00.00			Canvas	Free	Free	16.5%
<b>TEA MANUFACTURING INDUSTRY:</b>						
2827.39.00			Methylene chloride	Free	Free	16.5%
<b>TEXTILE MANUFACTURING INDUSTRY:</b>						
<b>(1) FABRIC MANUFACTURING</b>						
1108.11.10,	1108.12.10					
1108.13.10,	1108.14.10,					
1108.19.10,	1108.20.10		Starches	Free	Free	16.5%
3402.19.00			Synthetic detergents for use in the processing of raw cotton	Free	Free	16.5%
3405.40.00			Scouring powders for scouring fabrics before dyeing	Free	Free	16.5%
3505.10.00			Starches (modified)	Free	Free	16.5%
3809.91.00			Chemicals	Free	Free	16.5%
51.1151.12						
51.13			Woven fabrics(unbleached, undyed, not printed)	Free	Free	16.5%
“5208.11.00,	5208.11.00					
5208.12.00,	5208.13.00					
5208.19.00”			100 % Polyester roto fabric			
“5208.21.00,	5208.22.00					
5208.23.00,	5208.29.00”		100 % cotton fabric			
“5208 5209						
5210 5211 5212”			Woven fabrics of cotton (unbleached, undyed not printed)	Free	Free	16.5%
52.05 and 52.06			Cotton yarn	Free	Free	16.5%
“5512.11.00,	5512.21.00					
5512.91.00”			100 %Polyester fabric	Free	Free	16.5%
“5512.11.00,	5512.21.00					
5512.91.00”			100 % Polysuiting fabric	Free	Free	16.5%
“5513.11.00,	5513.12.00					
5513.13.00						
5513.19.00”			80/20%Polycotton fabric	Free	Free	16.5%
“58.01, 58.02						
58.06, 58.09”			Woven Fabrics (unbleached, undyed, not printed)	Free	Free	16.5%
<b>(2) BLANKET MANUFACTURING</b>						
5402.33.00,	5403.10.00		Artificial textured yarn	Free	Free	16.5%
5505.20.00			Wastes	Free	Free	16.5%
5509.99.00			Synthetic yarn	Free	Free	16.5%
5606.00.00			Satin binding	Free	Free	16.5%
5807.10.00			labels	Free	Free	16.5%
60.02, 60.03			Knitted fabrics for blanket binding	Free	Free	16.5%
6310.90.00			Rags	Free	Free	16.5%
<b>TOBACCO PRODUCTS MANUFACTURING INDUSTRY:</b>						
2403.91.00			Homogenized or reconstituted tobacco	Free	Free	16.5%
3505.20.00			Glues	Free	Free	16.5%
3921.11.00,	3921.12.00					
3921.13.00,	3921.14.00					
3921.19.00,	3921.90.00		Tear strip	Free	Free	16.5%
3923.21.10			Polypropylene packs	Free	Free	16.5%
4812.00.00			Cigarette filters	Free	Free	16.5%
4813.10.00 to	4813.90.00		Cigarette and tipping paper	Free	Free	16.5%
4821.10.00,	4821.90.00		Brand labels	Free	Free	16.5%
7607.20.90			Aluminium foil	Free	Free	16.5%
<b>TOOTHBRUSH MANUFACTURING INDUSTRY</b>						
3206.49.00			Masterbatch	Free	Free	16.5%
3404.20.00			waxes	Free	Free	16.5%
3902.90.00			Polymers	Free	Free	16.5%
5402.32.00			Nylon filaments	Free	Free	16.5%
7605.29.00			Aluminium wire	Free	Free	16.5%

**TRAILER MANUFACTURING INDUSTRY:**

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

32.08	Automotive paints	Free Free	16.5%
3214.10.00	Body filler and putty	Free Free	16.5%
3404.20.00	Sealing wax (not packed for retail sale)	FreeFree	16.5%
3405.30.00	Polishes (not packed for retail sale)	FreeFree	16.5%
3814.00.00	Thinners	FreeFree	16.5%
3907.30.00,3907.50.00	Resins	FreeFree	16.5%
3918.10.10	vinyl/floor covering	FreeFree	16.5%
3917.29.00, 3917.39.00			
3917.39.00	Plastic tubing	FreeFree	16.5%
4011.20.00	Tyres for buses & trucks	FreeFree	16.5%
4011.50.00	Cycle Tyres	FreeFree	16.5%
4013.10.00	Tubes	FreeFree	16.5%
4013.20.00	Cycle Tubes	Free Free	16.5%
59.03	Textile fabrics coated with PVC or artificial material	FreeFree	16.5%
5907.00.00	Canvas	FreeFree	16.5%
6813.81.00	Brake lining and pads	FreeFree	16.5%
70.07	All goods in this heading	FreeFree	16.5%
7009.10.00	Mirrors	FreeFree	16.5%
Chapter72	All goods in this chapter (except 7210)	FreeFree	16.5%
7304.11.00, 7304.19.00	Springs	FreeFree	16.5%
7306.90.00	square tube and hollow pipes	FreeFree	16.5%
7315.12.00	Chain	FreeFree	16.5%
7318.23.00	Rivets	FreeFree	16.5%
7318.15.00	Bolts	FreeFree	16.5%
7318.16.00	Nuts	FreeFree	16.5%
7606.11.00, 7606.12.00 to 7606.91.10	Aluminium strips	FreeFree	16.5%
7608.10.00, 7609.00.00			
7608.20.00	Aluminium tubes, pipes and fittings	FreeFree	16.5%
7610.90.00	Profiles	FreeFree	16.5%
7616.10.00	Screws, bolts, nuts, hooks, riverts and washers	FreeFree	16.5%
8301.20.00	Door locks	FreeFree	16.5%
8302.30.00	Anti luse fasteners, handrail brackets, door handles (incorporating locks), door hinge piano hinges	FreeFree	16.5%
8309.90.00	Stoppers, caps and lids	FreeFree	16.5%
8310.00.90	Tread plate, in the piece	FreeFree	16.5%
8481.40.00	Taps, corks and valves	FreeFree	16.5%
8482.10.00, 8482.20.00			
8484.30.00, 848240.00			
8482.50.00, 8482.80.00	Ball and roller bearings	FreeFree	16.5%
8483.50.90	Pulleys	FreeFree	16.5%
8544.30.90	Wiring Wire	FreeFree	16.5%
8708.50.00	Drive axle and parts thereof	FreeFree	16.5%
8708.70.00	Road wheels	FreeFree	16.5%
8708.80.00	Suspension systems	FreeFree	16.5%
8708.30.00	Brake liners	FreeFree	16.5%
8708.70.00	Truck rims	FreeFree	16.5%
8716.90.00	Trailer parts	FreeFree	16.5%

**TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:**

3926.30.00	Plastic handles and plastic fittings	FreeFree	16.5%
5212.11.00 5212.12.00			
52.12.13.00 5212.14.00			
5407.81.00 5407.82.00			
5407.83.00			
5515.11.00 5515.12.00			
5515.13.00 5515.19.00			
5515.21.00 5515.22.00			
5515.29.005515.91.00			
5515.99.00	linings	FreeFree	16.5%
5506.20.00	Polyester thread	FreeFree	16.5%
5604.10.00	Rubber belt in rolls	FreeFree	16.5%

5609.00.90	Polyster belt in rolls			
5801.33.00	Velveteens	Free	Free	16.5%
5903.10.00	PVC leather cloth	Free	Free	16.5%
5907.00.00	Canvas: rubberized or not	Free	Free	16.5%
8301.40.00	Other locks	Free	Free	16.5%
8301.50.00	Clasps and frames with clasps, incorporating locks	Free	Free	16.5%
8302.49.90	Metal fittings	Free	Free	16.5%
9607.11.00	Slide fasteners	Free	Free	16.5%

**EIGHTH SCHEDULE APPENDIX B**  
**INDUSTRIAL REBATES: CUSTOMS AND EXCISE**

2	3	4	5-9	10	11
<i>Tariff Heading</i>	<i>Description</i>	<i>Duty Excise VAT</i>			
<b>ALCOHOLIC BEVERAGES INDUSTRY:</b>					
1701.11.00	Cane sugar, solid	Free	Free		16.5%
2207.10.10	Ethyl alcohol	Free	Free		16.5%
<b>AUDIO,SOUND RECEPTION APPARATUUS MANUFACTURING INDUSTRY</b>					
8529.10.00	Modules other than chassis	Free	Free		16.5%
8529.90.10	chassis	Free	Free		16.5%
9403.70.00	plastic cabinets for housing	Free	Free		16.5%
<b>BOOT AND SHOE MANUFACTURING INDUSTRY:</b>					
5007.10.00 5007.20.00 5007.90.00	Woven fabrics of silk or silk waste	Free	Free		16.5%
5212.12.00, 5212.22.00	Woven fabrics of cotton, being bleached, or dyed canvas or duck or containing canvas drill	Free	Free		16.5%
5309.21.00, 5309.29.00					
5311.00.00, 5406.00.00					
5511.91.00	Woven fabrics of man-made fabrics or of flax for the inner linings of boots and shoes	Free	Free		16.5%
<b>BIODIESEL MANUFACTURING INDUSTRY</b>					
1507.90.00	Refined soya bean oil	Free	Free		16.5%
1512.29.00	Refined cotton seed oil	Free	Free		16.5%
<b>CLOTHING MANUFACTURING INDUSTRY:</b>					
51.11, 51.12,					
53.09 53.10					
53.1152.08					
52.09, 52.10,					
52.11 52.12,					
53.09 53.10,					
53.1154.07					
54.08, 55.12					
55.13, 55.14,					
55.15, 55.16,					
58.0158.02,					
58.0358.04					
58.0558.06	Woven fabrics	Free	Free		16.5%
5806.40.00	Waist banding	Free	Free		16.5%
6002.40.00, 6002.90.00	Knitted or crocheted fabrics	Free	Free		16.5%
<b>FOOD MANUFACTURING INDUSTRY:</b>					
1101.00.00	Wheat or meslin flour	Free	Free		16.5%
1511.90.00, 1512.29.00					
1513.29.00, 1514.99.00					
1513.19.00, 1515.30.00					
1516.20.00, 1518.00.00	Refined cooking oil and palm oil	Free	Free		16.5%
1701.11.00	Cane sugar, solid	Free	Free		16.5%
3920.91.00 to 3920.99.00					
3921.11.00 to 3921.90.00	Plastic wrapping materials	Free	Free		16.5%
2207.20.50	Ethanol	Free	Free		16.5%
<b>FURNITURE MANUFACTURING INDUSTRY:</b>					
5208, 5211					
5309, 5311, 5407, 5408					

5602.10.00, 5602.21.00				
5602.29.00	Fabrics of felt	Free	Free	16.5%
51.11, 51.13, and 58.09	Woven Fabrics	Free	Free	16.5%
6002, 6004	Knitted or crocheted fabrics	Free	Free	16.5%
<b>FOAM AND MATTRESS MANUFACTURING INDUSTRY:</b>				
51.11, 51.13, 58.09	Woven Fabrics	Free	Free	16.5%
<b>KNITWEAR MANUFACTURING INDUSTRY:</b>				
5808.90.00	Lining tape	Free	Free	16.5%
<b>MEDICAMENTS AND PHARMACEUTICALS MANUFACTURING INDUSTRY:</b>				
2207.20.50	Ethanol	Free	Free	16.5%
<b>NON-ACOHOLIC BEVERAGES AND AERATED WATER MANUFACTURING AND BOTTLING INDUSTRY:</b>				
1701.11.00	Cane sugar, solid	Free	Free	16.5%
2009	concentrated juices	Free	Free	16.5%
<b>PLASTIC PRODUCTS MANUFACTURING INDUSTRY:</b>				
3923.21.10	Sacks and bags for packing in industry	Free	Free	16.5%
3923.30.10	Bottles for packaging in industry	Free	Free	16.5%
3923.50.00	Stoppers, lids caps and other closures	Free	Free	16.5%
<b>PRIMARY CELLS AND BATTERY MANUFACTURING INDUSTRY:</b>				
3923.50.00	Plastic red tops	Free	Free	16.5%
3923.90.00	Plastic bottom washer	Free	Free	16.5%
<b>RECEPTION APPARATUS FOR TELEVISION MANUFACTURING INDUSTRY</b>				
8529	Parts of machines of 8528	Free	Free	16.5%
<b>TEXTILES MANUFACTURING INDUSTRY:</b>				
51.11, 51.12				
51.13,				
52.08 to 52.12				
58.06, 58.09	Woven fabrics( unbleached, undyed, not printed)	Free	Free	16.5%
5801.21.00	Uncut weft file fabrics	Free	Free	16.5%
6001.10.00, 6002.40.00				
6002.90.00	Knitted fabrics for blanketing	Free	Free	16.5%
<b>TOBACCO PRODUCTS MANUFACTURING INDUSTRY</b>				
2403.91.00	Homogenised or reconstituted tobacco	Free	Free	16.5%
<b>TRAVEL CASES AND SIMILAR CONTAINERS MANUFACTURING INDUSTRY:</b>				
5212.11.00 to 5212.14.00				
5407.81.00 to 5407.83.00				
5515.11.00 to 5515.99.00	Lining	Free	Free	16.5%
<b>VINYL COATED MANUFACTURING INDUSTRY:</b>				
54.07, 54.08	Woven fabrics of manmade fibres	Free	Free	16.5%