



NATIONAL REVENUE AUTHORITY

MINIMUM VALUES AND CLASSIFICATION OF FREQUENTLY IMPORTED COMMODITIES

Food

COMMODITY	H.S.CODE	C & F (VALUE)	DUTY	SALES TAX
ONIONS (25 Kilograms)	0701 10 00	\$10.00/BAG	20%	15%
ONIONS (10 Kilograms)	0701 10 00	\$4.50/BAG	20%	15%
POTATOES (25 Kilograms)	0703 10 00	\$12.00/BAG	20%	15%
POTATOES (10 Kilograms)	0703.10.00	\$6.50/BAG	20%	15%
RICE (50 kilograms BULK)	1006 40 00	\$375/MT	10%	0%
FLOUR	1106 10 00	\$375/MT	10%	15%
SUGAR (GRAIN BULK 50 Kilograms)	1701 99 10	\$375/MT	10%	15%
SUGAR (CUBE)	1701 99 10	\$12.50/CTN	10%	15%
TOMATO PASTE (50X70G)	2002 90 10	\$3.5/CTN	20%	15%
TOMATO PASTE (100X70G) 27/28	2002 90 10	\$7.00/CTN	20%	15%
TOMATO PASTE (100X70G) 19/23	2002 90 10	\$7.00/CTN	20%	15%
TOMATO PASTE (50X70G) 19/23	2002 90 10	\$3.75/CTN	20%	15%
POWDERED MILK (5 kilograms)	0402 10 29	\$1123.35/MT	20%	15%
POWDERED MILK (10 Kilograms)	0402 10 29	\$1123.35/MT	20%	15%
POWDERED MILK (25 Kilograms)	0402 10 29	\$42.93/BAG	20%	15%
COOKING OIL (5 LITRES)	1507 90 00	\$3.25	20%	15%
COOKING OIL (10 LITRES)	1507 90 00	\$6.50	20%	15%
COOKING OIL (20 LITRES)	1507 90 00	\$13.00	20%	15%
CAUSTIC SODA PEARLS	2815 11 00	\$450/MT	5%	15%
EGGS	0407 00 90	\$19.20/CTN	20%	15%
SENEGALESE IODISED SALT	2501 00 10	\$100/MT	5%	0%
IODISED TABLE SALT	2501 00 00	\$5.00/CTN	20%	15%
SARDINES (50 TINS X125 G)	1604 13 00	\$11.00/CTN	20%	15%
SARDINES (100 TINS X125 G)	1604 13 00	\$22.00/CTN	20%	15%
LEAF TOBACCO (100LBS)	2403 10 00	\$200/CASE	20%	15%
LEAF TOBACCO (50 LBS)	2403 10 00	\$100/CASE	20%	15%
MONOSODIUM GLUTAMATE	2922 42 00	\$20/25KG BAG	5%	15%
MARGARINE	1517 10 00	\$8.00/CTN	20%	15%
BISCUITS	1905 31 00	\$.68/KG	20%	15%
CHICKEN LEGS (15 Kilograms)	0207 41 00	0.90/KG	20%	15%

Drink

COMMODITY	H.S.CODE	C & F (VALUE)	DUTY	SALES TAX
Non-Alcohol				
COKE, FANTA,SPRITE (33 CL Cans)	2202 10 00	\$5.89	30%	15%
VIMTO (33CL Cans)	2202 10 00	\$5.89LGM	30%	15%
Alcohol				
NOTE EXCISE TARIFF OF 30% APPLIES TO ALL ALCOHOLIC GOODS!!!				
HEINEKEN BEER (Bottle) 33CL	2203 00 90	\$7.67/CTN	30%	15%
HEINEKEN BEER (Can) 33CL	2203 00 90	\$5.00/CTN	30%	15%
HEINEKEN BEER (Can) 50CL	2203 00 90	\$6.75/CTN	30%	15%
CARLSBERG BEER (Bottle) 33CL	2203 00 90	\$6.00/CTN	30%	15%
CARLSBERG BEER (Can) 33CL	2203 00 90	\$6.75/CTN	30%	15%
CARLSBERG BEER (Can) 50CL	2203 00 90	\$6.50/CTN	30%	15%
BECKS BEER (Bottle) 33CL	2203 00 90	\$6.50/CTN	30%	15%
BECKS BEER (Can) 50CL	2203 00 90	\$5.75/CTN	30%	15%
HOLSTEN BEER (Bottle) 33CL	2203 00 90	\$6.00/CTN	30%	15%
HOLSTEN BEER (Can) 50CL	2203 00 90	\$6.75/CTN	30%	15%
CODY'S BEER 5.4% 24X33CL Cans	2203 00 90	\$5.85/CTN	30%	15%
CODY'S BEER 5.4% 24X33CL Cans	2203 00 90	\$4.50/CTN	30%	15%

Toiletries

COMMODITY	H.S.CODE	C & F (VALUE)	DUTY	SALES TAX
TOILET SOAP	3401 11 90	\$15/CTN	20%	15%

Clothing & Footwear

COMMODITY	H.S.CODE	C & F (VALUE)	DUTY	SALES TAX
USED CLOTHING	6309 00 00	\$1.25/KG	20%	15%

USED SHOES, BELTS ETC.	6309 00 00	\$1.50/KG	20%	15%
PLASTIC SANDALS (ADULT)	6404 19 00	\$0.61/PR	20%	15%
PLASTIC SANDALS (CHILDREN)	6404 19 00	\$0.25/PR	20%	15%

Plastics

COMMODITY	H.S.CODE	C & F (VALUE)	DUTY	SALES TAX
PLASTIC CHAIRS	9403 10 00	\$4.20/PC	20%	15%

Other

COMMODITY	H.S.CODE	C & F (VALUE)	DUTY	SALES TAX
CHINESE WHEEL BARROWS	8716 80 90	\$13.39/PC.	5%	0%
C.I. SHEETS-6FT	7210 41 00	\$1115.81/MT	5%	15%
C.I. SHEETS-8FT	7210 41 00	\$987.54/MT	5%	15%
ENGINE OIL (RECYCLED)	2710 00 61	\$0.65/LITRE	20%	15%
ENGINE OIL (QUALITY)	2710 00 61	\$0.88/LITRE	20%	15%

NOTE:

H.S.

=

Harmonized System

C & F

=

Cost and Freight

MT

=

Metric Tonne

CTN

=

Carton

PC

=

Piece

PR

=

Pair

KG

=

Kilogram

GR

=

Gramme

C & F Value may change based on developments in the international market for these commodities.