



Official Gazette

No. 51

XXXVII

No. 51

Published by Authority

Friday 31st August, 2012

GOVERNMENT NOTICES

The following Government Notice is published by Order of the President.

No. 967 of 2012

GAZETTE SUPPLEMENT

The following Regulations is published as a Legal Supplement to this number of the Official Gazette.

Gazette	Description	Price
51	Customs Management (Trade Tax) Regulations, 2012. (S.I. 51 of 2012)	8.00

S.I. 51 of 2012**CUSTOMS MANAGEMENT ACT***(Act 22 of 2011)***Customs Management (Trade Tax) Regulations, 2012**

In exercise of the powers conferred by section 270 of the Customs Management Act, the Minister for Finance, Trade and Investment makes the following Regulations—

1. These Regulations may be cited as the Customs Management (Trades Tax) Regulations, 2012 and shall come into operation on 1st September 2012. Citation

2. The Trades Tax Regulations 2009 are amended by repealing in Schedule 3, the relevant tariff items and entries relating thereto and substituting therefor the following tariff items and entries relating thereto. Amendment of S.I. 49 of 2009

Heading	Tariff Item	Description of goods	Unit of Qty.	Rate of Trades Tax		Maximum Retail Mark-up
				GENERAL	COMESA FTA	
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.				
		- Salmonidae, excluding livers and roes :				
	0302.1100	- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i>	kg	25%	0%	30%

		aguabonita, <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)				
	0302.1200	- - Pacific salmon, (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus</i> <i>gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus</i> <i>tschawytscha</i> , <i>Oncorhynchus</i> <i>Kisutch</i> , <i>Oncorhynchus masou</i> <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo</i> <i>salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg	25%	0%	30%
		- Flat fish, (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes :				
	0302.2100	- - Halibut (<i>Reinhardtius</i> <i>hippoglossoides</i> , <i>Hippoglossus</i> <i>hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg	25%	0%	30%
	0302.2200	- - Plaice (<i>Pleuronectes</i> <i>platessa</i>)	kg	25%	0%	30%
	0302.2300	- - Sole (<i>Solea spp.</i>)	kg	25%	0%	30%
		- Tunas (of the genus <i>Thunnus</i>), shipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus)</i> <i>pelamis</i>), excluding livers and roes :				
	0302.3500	- - Bluefin tunas (<i>Thunnus</i> <i>thynnus</i>)	kg	25%	0%	30%
	0302.3600	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg	100%	0%	30%

