

Customs and Excise (General) (Amendment) Regulations, 2020
(No. 101)

IT is hereby notified that the Minister of Finance and Economic Development, in terms of section 235, as read with section 120, of the Customs and Excise Act [*Chapter 23:02*], has made the following regulations:—

1. These regulations may be cited as the Customs and Excise (General) (Amendment) Regulations, 2020 (No. 101).

2. These regulations shall be deemed to have come into effect from 30th March, 2020.

3. The Customs and Excise (General) Regulations, 2001, published in Statutory Instrument 154 of 2001 are amended in Part XIII by the insertion after section 144(W) of section 144(X) as follows:—

“Rebate of duty on essential goods imported for the fight against corona virus disease (Covid-19)

144(X)(1) Subject to this section, and subject to such other conditions or restrictions as the Commissioner may in each case determine, a rebate of duty may be granted on essential goods imported for the fight against corona virus disease (Covid-19). The commodity codes for the essential goods are as follows—

Heading No.	Commodity Code	Description of goods
22.07	2207.10.90	- - - Udenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher
22.08	2208.90.99	- - - - Other udenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages not elsewhere specified.
28.47	2847.00.00	Hydrogen peroxide, whether or not solidified with urea.
30.02	3002.15.00	-- Immunological products, put up in measured doses or in forms or packings for retail sale

Customs and Excise (General) (Amendment) Regulations, 2020
(No. 101)

30.04	3004.90.90	- - - Other medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale not elsewhere specified.
30.05	3005.90.00	- Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes not elsewhere specified.
38.08		- - Disinfectants
	3808.94.10	- - - In containers exceeding 20 L or 5 Kg (H ₂ O ₂ put up as cleaning solutions for surfaces or apparatus.)
	3808.94.90	- - - Other (H ₂ O ₂ Put up in forms or packings for retail sale as disinfectants or as disinfectant preparations, containing alcohol, benzalkonium chloride solution or peroxyacids, or other disinfectants)
	3808.94.10	- - - In containers exceeding 20 L or 5 Kg (Hand sanitizer
	3808.94.90	- - - Other (Hand sanitizer and other disinfectant preparations)
38.22	3822.00.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials
39.26	3926.20.10	- - - Gloves, mittens and mitts
	3926.20.90	- - - Other articles of apparel and clothing accessories
40.15	4015.11.00	- - Surgical
	4015.19.10	- - - Other latex examination gloves, whether or not sterilized
	4015.19.90	- - - Other gloves
48.18	4818.90.00	- Other toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.

S.I. 88 of 2020

61.16	6116.10.00	- Impregnated, coated or covered with plastics or rubber
62.10	6210.10.00	- Garments of fabrics of heading 56.02 or 56.03
	6210.20.00	- Other garments, of the type described in subheadings 6201.11 to 6201.19
	6210.30.00	- Other garments, of the type described in subheadings 6202.11 to 6202.19
	6210.40.00	- Other men's or boys' garments
	6210.50.00	- Other women's or girls' garments
62.16	6216.00.00	Gloves, mittens and mitts.
63.07	6307.90.00	- Other made up articles, including dress patterns not elsewhere specified.
65.05	6505.00.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.
84.19	8419.20.00	- Medical, surgical or laboratory sterilizers
90.04	9004.90.20	- - - Of a kind designed for the protection of the eyes of industrial workers
	9004.90.90	- - - Other spectacles, goggles and the like, corrective, protective or other not elsewhere specified.
90.18	9018.19.00	- - Other electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)
	9018.31.00	- - Syringes, with or without needles
	9018.32.10	- - Fistula needles
	9018.32.90	- - Tubular metal needles and needles for sutures
	9018.39.00	- Other needles, catheters, cannulae and the like
	9018.90.00	- Other instruments and appliances
90.19	9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus
90.20	9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
90.22	9022.12.00	- - Computed tomography apparatus

Customs and Excise (General) (Amendment) Regulations, 2020
(No. 101)

90.25	9025.11.00	- - Thermometers and pyrometers, not combined with other instruments liquid-filled, for direct reading
	9025.19.00	- - Other thermometers and pyrometers, not combined with other instruments
90.27	9027.80.00	- Other instruments and apparatus”.