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Page 1 of 7 EXPLANATORY NOTES
(CUSTOMS) Chapters 1 to 2. No
change. Chapter 3. 3.1 Basic
customs duty on bait fish used for

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fishing of tuna (0303 79) is being reduced from 30% to Nil. (S.No. 571 of notification No.

21/2002-Customs inserted vide notification No. 21/2008-Customs refers). Chapters 4. No change. Chapter 5.

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The Explanatory Notes (5 volumes in English and French) do not form an integral part of the Harmonized System Convention. However, as approved by the WCO Council, they constitute the official interpretation of the Harmonized System at the international level and are an indispensable complement to the System.

*Explanatory Notes - World
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Chapter 1 to 4. No change .

Chapter 5. 5.1 Basic customs duty on artemia classified under tariff item 0511 99 11 is being reduced from 30% to 5%. [S.No.15 of notification No.12/2012-Customs

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EXPLANATORY NOTES (CUSTOMS)
EXPLANATORY NOTES (CUSTOMS)
CHAPTER 1 to 4 No change
CHAPTER 5 5.1 Customs duty on
unworked Corals has been
reduced from 5% to nil. [S. No.
547 of notification No. 21/2002-
Customs amended vide
notification No. 77/2009-Customs
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change CHAPTER 25

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prepared milt and livers, finely homogenised fish (see the General Explanatory Note to this Chapter, Item (4)) and pasteurised or sterilised fish. (4) Certain food preparations (including so-called “ prepared meals ”) containing fish (see the General Explanatory Note to this Chapter). (5) Caviar.

*HARMONIZED SYSTEM
EXPLANATORY NOTES*
HS CLASSIFICATION HANDBOOK
WORLD CUSTOMS ORGANIZATION

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HS CLASSIFICATION HANDBOOK

This page contains the chapter-by-chapter listing of the Harmonized Tariff Schedule and general notes. The links below correspond to the various sections in the Table of Contents for the Harmonized Tariff Schedule. ...

Chapter 1 Live animals: Chapter 2

Meat and edible meat offal:

Chapter 3 ... Customs District and Port Codes. Alphabetical Index ...

Harmonized Tariff Schedule PDFs

Explanatory Notes. A declarant has to note that each procedure and APC has to be backed by

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provisions of legislation in Swaziland. Accordingly the selection of a CPC or an APC constitutes an integral part of a declaration to Customs in terms of Section 13 as read with Section 39 of the Customs

EXPLANATORY NOTES TO CUSTOMS PROCEDURE CODES (CPC)

1 EXPLANATORY NOTES

CUSTOMS General: Peak rate of Customs duty has been reduced from 30% to 25%. However, on agricultural and dairy products, i.e. goods falling under Chapter 1-24 and cotton, silk, etc., the peak rate of 30%, wherever they are applicable, has not been reduced. Chapter 1 to 4 No change Chapter 5

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EXPLANATORY NOTES CUSTOMS

More explanations on transactions covered by point 1 can be found in chapter 4 of these Explanatory Notes. For the supplies covered by points 2, 3 and 4, please see chapter 3 for more details.

1.3 RELEVANT LEGAL ACTS The legal acts referred to in the Explanatory Notes include:

Explanatory Notes on - European Commission

Explanatory Notes to the Combined Nomenclature of the European Communities (2009/C 105/01) Pursuant to Article 9(1)(a), second indent, of Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and

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statistical nomenclature and on the Common Customs Tariff (1), the Explanatory Notes to the

*Explanatory Notes to the
Combined Nomenclature of the ...*

19. GIR 1 specifies that goods must be classified according to the terms of the headings and the relative Section and Chapter notes. In many cases, GIRs 2 through 5 will not need to be applied as the terms of the heading and the Section and Chapter notes will result in there being only one heading under which the goods qualify. 20.

*Memorandum D10-13-1 - Tariff
Classification of Goods*

Explanatory Notes Customs
Chapters 1 Subject to note 1 to

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To 2
This section, note 1 to chapter 84 and note 1 to chapter 85, parts of machines (not being parts of the articles of heading 8484, 8544, 8545, 8546 or 8547) are to be classified according to the following rules: 6 CUSTOMS BULLETIN AND DECISIONS, VOL. 49, NO.7, FEBRUARY 18, 2015

Explanatory Notes Customs Chapters 1 To 2

Notifications issued for implementing the decisions of 40th GST Council Meeting Eighth Amendment (2020) to CGST Rules In wake of COVID pandemic, date further extended till 31.08.2020 for certain compliance under GST laws and till 30.09.2020 for certain compliance Customs, Central Excise and Service Tax

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