



EAST AFRICAN COMMUNITY

One People, One Destiny



IMPLEMENTATION OF THE EAC CET 2022

Presented by:



THE EAST AFRICAN COMMUNITY

In Brief

The East African Community (EAC) is a regional inter-governmental organization of the Republic of **Burundi**, Republic of **Kenya**, Republic of **Rwanda**, Republic of **South Sudan**, the United Republic of **Tanzania**, and the Republic of **Uganda**, with its headquarters in Arusha, Tanzania.

Vision

A prosperous, competitive, secure, stable and politically united East Africa.

Mission

To widen and deepen economic, political, social and cultural integration in order to improve the quality of life of the people of East Africa through increased competitiveness, value added production and investment.

Quick Figures



Total Surface Area
2.5 million sq. km



Population
177 million (2019)



GDP Nominal
US\$ 193.7 billion (2019)



EAC REGIONAL INTEGRATION PILLARS

A HIGHLIGHT

CUSTOMS UNION

2005

Enabling the EAC Partner States to enjoy economies of scale, with a view to supporting the process of economic development through the establishment of a Single Customs Territory.

COMMON MARKET

2010

Accelerating economic growth and development while maintaining a liberal stance towards the **5** Freedoms of movement for all factors of production in the region.

MONETARY UNION

2013

Laying the groundwork within a 10-year span, while allowing the EAC Partner States to progressively converge their currencies into a single currency in the Community.

POLITICAL FEDERATION

ONGOING

Putting in place initiatives to fast-track political integration. In May 2017 EAC Heads of State adopted the **Political Confederation** as a transitional model of the East African Political Federation.



SCOPE

- Introduction
- Structure of the EAC-CET 2022
- Rationalisation to Amendments to the CET
- HS 2022 Amendments
- Implementation of the CET
- Amendments to the CET 2017

INTRODUCTION

The Common External Tariff (CET) is Annex 1 to the Protocol Establishing the East African Community (EAC) Customs Union.

The CET is born out of the Harmonised System.



What is the Harmonised system?

- It is a system of naming and categorising objects or products or goods in a given group for customs tariff purposes.



- It comprises 5612 (HS 2022) commodity groups; each identified by a six digit code, arranged in a legal and logical structure

HS continued..



- Reviewed every four to six years in order to reflect changes in technology and international trade patterns.
- 141 individual countries and the European Union have signed the convention and are Contracting Parties.
- Used by more than 200 countries, which covers about 98% of the world trade.

Uses of the Harmonized System

- Levying Customs duty on imports and exports
- Collection of Trade Statistics
- Monitoring controlled goods
- Trade Quota Management
- Determination Rules of Origin

HS Users

A multi-purpose tool and is therefore used by;

- Governments
- International Organizations
- Importers and Exporters
- Manufacturers
- Shipping agents
- Transporters
- Port Authorities
- Statisticians, etc.

Contractual Obligation of EAC Partner States

The EAC Partner States are contracting parties to the HS Convention and apply the Harmonised System as a coding system for goods internationally traded.

The Partner States have customized the Harmonised System by creating the East African Community Common External Tariff (EAC- CET).

STRUCTURE OF THE EAC-CET 2022

21 Sections
and 99
Chapters.

1,228
Headings
and **5,957**
Subheadings

Chapter 77 is
reserved for
future use in
the HS

Chapters 98
& 99 are
reserved for
special
uses.

STRUCTURE OF THE EAC-CET 2022

- ❑ Partner States use the Harmonized Customs Commodity Description and Coding System and have adopted Common External tariff with a three band structure of 0%, 10% and 25%. (Art 12 of the EAC CU Protocol)
- ❑ Schedule 2 covers sensitive items with import duty rates higher than 25%.
- ❑ EAC has so far implemented HS 2002 , 2007, 2012 and 2017
- ❑ It intends to start implementing the HS 2022 from July 1, 2022



RATIONALISATION OF AMENDMENTS TO CET

Legal Basis

- Article 12 of the Protocol on the Establishment of the East African Community Customs Union (EAC, CU) allows partner States to review the Structure/ rates of the EAC-CET.
- As a result, there are a number of amendments frequently made to the EAC-CET.



TYPES OF AMENDMENT EAC-CET

- ❑ **HS Amendments:** These are normally done by WCO by reviewing the nomenclature of the Harmonized Commodity Description and Coding System after every **5/ 4-6 years**. The amendments are normally reflecting advancement in technology, changes in business pattern, food security, environmental issues and providing clarity.
- ❑ **EAC CET Amendments:** The Ministers of Finance through pre-budget consultative process review some specific duty rates under the Common External Tariff. The reviews are done in order to facilitate trade, stimulate production and support investment and competitiveness. The Council accordingly publishes all the changes in the Common External Tariff in the EAC Gazette at the end of June of every year.

Reasons for Amendments

- Public Health and Safety
- Protection of Society and Fight Against Terrorism
- Goods Specially Controlled under Various Conventions
- Food Security and Environment Protection

Reasons for Amendments

- Technological Progress
- Trade Patterns
- Clarification of the HS Texts and classification
- Editorial amendments - Spelling errors in either French or English

HS 2022 Amendments

351 sets of amendments were made divided as follows :

Agricultural, food and tobacco sector	77
Chemical sector	58
Wood sector	31
Textile sector	21
Base metal sector	27
Machinery sector	63
Transport sector	22
Other sectors	52

Chapters affected:

Total: 351

Chapter 02	1	Section VI	1	Section XI	3	Section XVI	2
Chapter 03	23	Chapter 28	2	Chapter 55	1	Chapter 84	21
Chapter 04	7	Chapter 29	14	Chapter 56	2	Chapter 85	29
<u>Section I, total:</u>	<u>31</u>	Chapter 30	12	Chapter 57	1	<u>Section XVI, total:</u>	<u>52</u>
Chapter 07	5	Chapter 32	1	Chapter 58	1	Section XVII	1
Chapter 08	4	Chapter 33	1	Chapter 59	4	Chapter 87	13
Chapter 10	1	Chapter 34	2	Chapter 61	2	Chapter 88	7
Chapter 12	1	Chapter 36	1	Chapter 62	5	Chapter 89	1
<u>Section II, total:</u>	<u>11</u>	Chapter 37	1	Chapter 63	2	<u>Section XVII, total:</u>	<u>22</u>
Section III	1	Chapter 38	12	<u>Section XI, total:</u>	<u>21</u>	Chapter 90	10
Chapter 15	11	<u>Section VI, total:</u>	<u>47</u>	Chapter 68	5	Chapter 91	1
<u>Section III, total:</u>	<u>12</u>	Section VII	1	Chapter 69	4	<u>Section XVIII, total:</u>	<u>11</u>
Section IV	1	Chapter 39	3	Chapter 70	5	Chapter 94	12
Chapter 16	7	Chapter 40	2	<u>Section XIII, total:</u>	<u>14</u>	Chapter 95	5
Chapter 18	1	<u>Section VII, total:</u>	<u>6</u>	Chapter 71	3	Chapter 96	4
Chapter 19	1	Chapter 42	1	<u>Section XIV, total:</u>	<u>3</u>	<u>Section XX, total:</u>	<u>21</u>
Chapter 20	7	<u>Section VIII, total:</u>	<u>1</u>	Section XV	5	Chapter 97	6
Chapter 21	1	Chapter 44	30	Chapter 73	2	<u>Section XXI, total:</u>	<u>6</u>
Chapter 22	1	Chapter 46	1	Chapter 74	3		
Chapter 23	1	<u>Section IX, total:</u>	<u>31</u>	Chapter 75	2		
Chapter 24	3	Chapter 48	5	Chapter 76	2		
<u>Section IV, total:</u>	<u>23</u>	Chapter 49	2	Chapter 78	3		
Chapter 25	3	<u>Section X, total:</u>	<u>7</u>	Chapter 79	1		
Chapter 27	2			Chapter 80	1		
<u>Section V, total:</u>	<u>5</u>			Chapter 81	8		
				<u>Section XV, total:</u>	<u>27</u>		

Headings and subheadings change in HS 2022

	Headings (4 digits)	Subheadings (6 digits)
2017 HS	1,222	5,387
Change in 2022 HS	+ 6 (+ 8 /- 2)	+ 225 (+ 370/- 145)
2022 HS	1,228	5,612

New headings :

03.09 (Fish meals and flours)
24.04 (Novel tobacco)
38.27 (Mixtures of HFCs)
84.85 (3D-Printers)
85.24 (Flat Panel Displays)
85.49 (e-Waste and scrap)
88.06 (Drones)
88.07 (Parts of aircrafts)

Deleted headings :

81.07 (Cadmium)
88.03 (Parts of aircrafts)

Public Health and Safety

- ✓ **Single heading for all types of Diagnostic Test Kits**
- ✓ **Clinical Test Kits for Medical Research**
- ✓ **Cell Cultures (including Cell Therapy Products)**

2022 HS Amendments

Heading 38.22 has been amended to cover **all types of diagnostic test kits** with a view to facilitating the classification and cross-border transportation of such priority medical goods.

New Heading 38.22 (Diagnostic test kits) covers :

- **Kits** consisting of many components; and
- **All detection methods** (e.g., Polymerase Chain Reactions (PCR) and Immunological Reactions).

2022 HS Amendments

38.22 Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, **whether or not put up in the form of kits**, other than those of heading 30.06; certified reference materials.

- **Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits :**

3822.11 - For malaria

3822.12 - - For Zika and other diseases transmitted by mosquitoes of the genus Aedes

3822.13 -- For blood-grouping

3822.19 -- Other

3822.90 - Other

Protection of Society and Fight Against Terrorism

- ✓ **Dual Use Goods (Radioactive Materials, Toxins, Biological Safe Cabinets, High-Speed Cameras, etc.)**
- ✓ **Electric Detonators, Ignitors, etc.**

2022 HS Amendments

Dual Use Items

(Proposal by the Secretariat)

Amendment to the HS to facilitate the monitoring and control of transfers of certain products considered by the WCO enforcement experts as strategic dual use goods that could be diverted for unauthorized uses

2022 HS Amendments

New HS codes for Dual Use Items :

1. Radioactive materials (28.44 and 28.45)
2. Toxins (30.02)
3. Aramids (55.01)
4. Carbon fibres (68.15)
5. Crucibles of tantalum (81.03)
6. Bismuth of high purity (81.06)
7. Zirconium (81.09)
8. Hafnium and rhenium (81.12)
9. Biological safety cabinets (84.18)
10. Freezer dryers and spray dryers (84.19)
11. Industrial robots (84.28)
12. Isostatic press (84.79)
13. Furnaces (85.14)
14. Radiation-harden cameras and high-speed cameras (85.25)
15. Mass spectrometer (90.27)

2022 HS Amendments

New HS codes for Dual Use Items :

1. Radioactive materials (28.44 and 28.45)

(2844.4) - Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues :

2844.41 -- Tritium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing tritium or its compounds

2844.42 -- Actinium-225, actinium-227, californium-253, curium-240, curium-241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or compounds

2844.43 -- Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds

2844.44 -- Radioactive residues

2022 HS Amendments

New HS codes for Dual Use Items :

1. Radioactive materials (28.44 and **28.45**)

28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.
2845.10	-Heavy water (deuterium oxide)
2845.20	-Boron enriched in boron-10 and its compounds
2845.30	- Lithium enriched in lithium-6 and its compounds
2845.40	- Helium-3
2845.90	- Other

Goods Specially Controlled under Various Conventions

- ✓ **Basel, Chemical Weapons, Rotterdam and Stockholm Conventions**
- ✓ **INCB (Fentanyls and their Derivatives/Precursors)**
- ✓ **Kigali Amendment of Montreal Protocol (Global Warming Gases)**

2022 HS Amendments

New subheadings in Chapters 29 and 38 :
for specific chemicals controlled under the
Chemical Weapons Convention (CWC)

(e.g.)

2930.10 2-(N,N-Dimethylamino) ethanethiol

**2931.4 Non-halogenated organo-phosphorous
derivatives**

2931.5 Halogenated organo-phosphorous derivatives

2933.35 3-Quinuclidinol

3824.92 Polyglycol esters of methylphosphonic acid

2022 HS Amendments

New subheadings in Chapters 29 and 38 :
for certain hazardous chemicals controlled under the
Rotterdam Convention; and
for certain persistent organic pollutants (POPs) controlled
under the **Stockholm Convention**.

(e.g.)

(R) 2931.54 Trichlorfon (ISO)

(R) 2932.96 Carbofuran (ISO)

(R) Subheading Note 1 to Chapter 38

(R&S) Subheading Note 3 to Chapter 38

(R&S) 3824.89 Mixtures and preparations containing short-chain chlorinated paraffins

Food Security and Environment Protection

✓ **FAO Proposals**

- **Edible Insects, Mushrooms, Pine Nuts, African Cherry**
- **Wood and Forestry Products (Teak, LVL, Laminboard, Construction Products, Seats, etc.)**

2022 HS Amendments

Clarification of Edible non-living Insects (FAO Proposal)

Whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption, in heading 04.10.

Otherwise prepared or preserved (generally Section IV (headings 16.01 and 16.02)).

2022 HS Amendments

New Exclusion Note 1 (b) to Chapter 2
(b) Edible, non-living insects (heading 04.10).

New Note 6 to Chapter 4
For the purposes of heading 04.10, the term “insects” means edible non-living insects, whole or in parts, fresh, chilled, frozen, dried, smoked, salted or in brine, as well as flours and meals of insects, fit for human consumption. However, it does not cover edible non-living insects otherwise prepared or preserved (generally Section IV).

New Subheading 0410.10 for Insects

04.10	Edible products of animal origin, not elsewhere specified or included.
0410.10	-Insects
0410.90	-Other

2022 HS Amendments

Modifications by inserting the term “insects” into the Notes relevant for the classification of food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof.

Notes 1 and 2 to Chapter 16

Note 1 (a) to Chapter 18

Note 1 (a) to Chapter 19

Note 1 (c) to Chapter 20

Note 1 (e) to Chapter 21

HS 2022 Amendment

16.01	Sausages and similar products, of meat, meat offal, blood or <u>insects</u> ; food preparations based on these products.
16.02	Other prepared or preserved meat, meat offal, blood or <u>insects</u> .

Technological Progress

- ✓ **Microbial Fats and Oils**
- ✓ **Glass Fibers**
- ✓ **Metal Forming Machines**
- ✓ **3D-Printer**
- ✓ **LED Light Source**

2022 HS Amendments

Clarification of the Classification of Microbial Fats and Oils (e.g., Oils obtained through fungi fermentation)

Titles of Section III & Chapter 15

Animal, vegetable or microbial fats and oils

Heading 15.15

Other fixed vegetable or microbial fats and oils

New Subheading 1515.60

- Microbial fats and oils and their fractions

Similar amendments where the legal texts referred to “vegetable fats and oils”

(headings 15.16, 15.17, 15.18, 23.06 and 84.38, subheadings 1516.20 and 8479.20, Note 1 (a) to Chapter 34, Note 7 to Chapter 38 and Subheading Note 5 to Chapter 38)

Trade Patterns

- ✓ **Low Trade Volume**
 - **Globes (maps)**
 - **Cadmium**
 - **Springs (Clock and Watch Parts)**

2022 H

Cadmium
 and scrap.
 81.12 Beryllium, chromium, hafnium, rhenium, thallium,
cadmium, germanium, vanadium, gallium, indium and
 niobium (columbium), and articles of these metals,
 including waste and scrap.

(8112.1
)
 - Beryllium :

The scope of heading 81.12 has been expanded by inserting cadmium as the consequential amendment to the deletion of heading 81.07 (Low trade volume). The heading text has been rearranged based on the order of metals referred to in the subheadings.

Clarification of the Classification in the HS text

- ✓ **Fish Meals and Powders**
- ✓ **Yogurts**
- ✓ **Medical Rubber Gloves**
- ✓ **Flat Panel Displays**
- ✓ **Vehicle Windows**

2022 HS Amendments

Expansion of the scope of heading 04.03 to include yogurt to which certain products (e.g., plants, cereals) have been added.

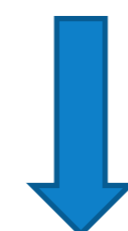
New Note 2 to Chapter 4

2.- For the purposes of heading 04.03, yogurt may be concentrated or flavoured and may contain added sugar or other sweetening matter, fruit, nuts, cocoa, chocolate, spices, coffee or coffee extracts, plants, parts of plants, cereals or bakers' wares, provided that any added substance is not used for the purpose of replacing, in whole or in part, any milk constituent, and the product retains the essential character of yogurt.

2022 HS Amendments

04.03 | Buttermilk, curdled milk and cream, **yogurt**, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.

~~**0403.10**~~ - ~~**Yogurt**~~
0403.90 - Other



04.03 | **Yogurt**; Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.

0403.20 - **Yogurt**
0403.90 - Other

Separate HS classification for nicotine products and novel tobacco products

- ✓ Amendment of the titles to Section IV and to Chapter 24
- ✓ New Notes 2 and 3 to Chapter 24 and heading 24.04 **for: Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; and Other nicotine containing products intended for the intake of nicotine into the human body**
- ✓ Amendment of the **exclusion** Notes to Chapters 21, 30 and 38
- ✓ Creation of new subheading **8543.40 for electronic cigarettes and similar personal electric vaporising devices**

2022 HS Amendments

Section IV

**PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES;
PRODUCTS, WHETHER OR NOT CONTAINING NICOTINE,
INTENDED FOR INHALATION WITHOUT COMBUSTION; OTHER
NICOTINE CONTAINING PRODUCTS INTENDED FOR THE INTAKE
OF NICOTINE INTO THE HUMAN BODY**

Chapter 24

**Tobacco and manufactured tobacco substitutes; products,
whether or not containing nicotine, intended for inhalation
without combustion; other nicotine containing products intended
for the intake of nicotine into the human body**

2022 HS Amendments

24.04 Products containing tobacco, reconstituted tobacco, nicotine, or tobacco or nicotine substitutes, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body.

- Products intended for inhalation without combustion :

2404.11 -- Containing tobacco or reconstituted tobacco

2404.12 -- Other, containing nicotine

2404.19 -- Other

- Other:

2404.91 -- For oral application

2404.92 -- For transdermal application

2404.99 -- Other

2022 HS Amendments

New Notes 2 and 3 to Chapter 24.

2.- Any products classifiable in heading 24.04 and any other headings of the Chapter are to be classified in heading 24.04.

(24.04 > 24.01, 24.02, 24.03)

3.- For the purposes of heading 24.04, the expression “inhalation without combustion” means inhalation through heated delivery or other means, without combustion.



S/N	New Subheading	Description	Proposed Tariff Rate	Justification
1.	2404.11.00	--Containing tobacco or reconstituted tobacco	25%	These are tobacco products from 2403.91 and 2403.99 which attract 25%
1.	2404.12.00	-- Other, containing nicotine	25%	These are tobacco products from 2403.91 and 2403.99 which attract 25%
1.	2404.19.00	-- Other	25%	These are tobacco products from 2403.91 and 2403.99 which attract 25%
1.	2404.91.00	-- For oral application	25%	These are tobacco products from 2403.91 and 2403.99 which attract 25%
1.	2404.92.00	-- For transdermal application	25%	These are tobacco products from 2403.91 and 2403.99 which attract 25%
1.	2404.99.00	-- Other	25%	These are tobacco products from 2403.91 and 2403.99 which attract 25%
1.	2845.20.00	- Boron enriched in boron-10 and its compounds	0%	These are chemical products, from the sub-division of 2845.90 which attract 0% Import Duty
1.	2845.30.00	- Lithium enriched in lithium-6 and its compounds	0%	These are chemical products from the sub-division of 2845.90 which attract 0% Import Duty
1.	2845.40.00	- Helium-3	0%	These are chemical products from the sub-division of 2845.90 which attract 0% Import Duty
1.	2930.10.00	- 2-(N,N-Dimethylamino) ethanethiol	0%	These are chemical products, from 2930.90 which attract 0% Import Duty
1.	2932.96.00	-- Carbofuran (ISO)	0%	These are chemical products, from 2932.99 which attract 0% Import Duty
1.	2933.34.00	-- Other fentanyl and their derivatives	0%	These are chemical products, from 2932.99 which attract 0% Import Duty
1.	2933.35.00	-- 3-Quinuclidinol	0%	These are chemical products, from 2932.99 which attract 0% Import Duty
1.	2933.36.00	-- 4-Anilino-N-phenethylpiperidine (ANPP)	0%	These are chemical products, from 2932.99 which attract 0% Import Duty
1.	2933.37.00	-- N-Phenethyl-4-piperidone (NPP)	0%	These are chemical products, from 2932.99 which attract 0% Import Duty
1.	2934.92.00	-- Other fentanyl and their derivatives	0%	These are chemical products, from 2934.99 which attract 0% Import Duty
1.	3002.51.00	-- Cell therapy products	0%	Pharmaceutical products, from 3002.90 which attract 0% Import Duty
1.	3002.59.00	-- Other	0%	Pharmaceutical products, from 3002.90 which attract 0% Import Duty
1.	3006.93.00	-- Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	0%	Pharmaceutical products from 1704.90, 2106.90 and 2202.99. All pharmaceutical products of Chapter 30 attract 0% Import duty
1.	3204.18.00	-- Carotenoid colouring matters and preparations based thereon	0%	Transferred from 3204.19 which which attract 0% Import Duty
1.	3824.89.00	-- Containing short-chain chlorinated paraffins	0%	Chemical products from 3824.99 which attract 0% Import Duty
1.	3824.92.00	-- Polyglycol esters of methylphosphonic acid	0%	Chemical products from 3824.99 which attract 0% Import Duty
1.	3827.11.00	-- Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	0%	Chemical products from 3824.71 which attract 0% Import Duty
1.	3827.12.00	-- Containing hydrobromofluorocarbons (HBFCs)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.13.00	-- Containing carbon tetrachloride	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.14.00	-- Containing 1,1,1-trichloroethane (methyl chloroform)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.20.00	- Containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.31.00	-- Containing substances of subheadings 2903.41 to 2903.48	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.32.00	-- Other, containing substances of subheadings 2903.71 to 2903.75	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.39.00	-- Other	0%	Chemical products from 3824.73 which attract 0% Import Duty

1.	3827.40.00	- Containing methyl bromide (bromomethane) or bromochloromethane	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.51.00	-- Containing trifluoromethane (HFC-23)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.59.00	--Other	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.61.00	-- Containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC143a)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.62.00	-- Other, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC- 125) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.63.00	-- Other, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.64.00	-- Other, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a) but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.65.00	-- Other, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.68.00	-- Other, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.69.00	-- Other	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3827.90.00	- Other	0%	Chemical products from 3824.73 which attract 0% Import Duty
1.	3911.20.00	- Poly(1,3-phenylene methylphosphonate)	0%	Chemical products from 3911.90 which attracts 0% Import Duty
1.	4015.12.00	-- Of a kind used for medical, surgical, dental or veterinary purposes	0%	From 4015.11 which attracts 0% Import Duty
1.	4401.32.00	-- Wood briquettes	0%	From 4401.39 which attracts 0% Import Duty
1.	4402.20.00	- Of shell or nut	0%	From 4402.90 which attracts 0% Import Duty
1.	4403.42.00	-- Teak	0%	From 4403.49 which attracts 0% Import Duty
1.	4407.13.00	-- Of S-P-F (spruce (Pucea spp.), pine (Pinus spp.) and fir (Abies spp.)	10%	From 4407.11 which attracts 10% Import Duty
1.	4407.14.00	-- Of Hem-fir (Western hemlock (Tsuga heterophylla) and fir (Abies spp.)	10%	From 4407.12 which attracts 10% Import Duty
1.	4407.23.00	-- Teak	10%	From 4407.29 which attracts 10% Import Duty
1.	4412.41.00	-- With at least one outer ply of tropical wood	25%	From 4412.99 which attracts 25% Import Duty
1.	4412.42.00	-- Other, with at least one outer ply of non-coniferous wood	25%	From 4412.99 which attracts 25% Import Duty
1.	4412.49.00	-- Other, with both outer plies of coniferous wood	25%	From 4412.99 which attracts 25% Import Duty
1.	4412.51.00	-- With at least one outer ply of tropical wood	25%	From 4412.99 which attracts 25% Import Duty
1.	4412.52.00	-- Other, with at least one outer ply of non-coniferous wood	25%	From 4412.99 which attracts 25% Import Duty
1.	4412.59.00	-- Other, with both outer plies of coniferous wood	25%	From 4412.99 which attracts 25% Import Duty
1.	4418.30.00	- Posts and beams other than products of subheadings 4418.81 to 4418.89	25%	From 4418.60 which attracts 25% Import Duty
1.	4418.81.00	-- Glue-laminated timber (glulam)	25%	From 4418.60 which attracts 25% Import Duty
1.	4418.82.00	-- Cross-laminated timber (CLT or X-lam)	25%	From 4418.60 which attracts 25% Import Duty

ANNEX VIII : EAC Correlation Table

	EAC-CET 2017 Split	RTF May 2021 Decision	Remarks
1.	0507.10.10	Split deleted, reverts to 0507.10.90	Low volume of trade
2.	0507.10.30	Split deleted, reverts to 0507.10.90	Low volume of trade
3.	0507.10.90	Split maintained to cater for the tusks, horns and other	Low volume of trade
4.	0507.10.20	Hippo teeth shift from 0507.10.20 to 0507.10.10 as a result of the deletion of other splits	Low volume of trade
5.	Merge 2903.19.10 with 2903.19.90	Merge 2903.19.10 with 2903.19.90. This reverts back to HS 6 2903.19.00	Low volume of trade
6.	3813.00.30	Merged into 3813.00.90	Low volume of trade
7.	3813.00.40	Merged into 3813.00.90	Low volume of trade
8.	4806.10.10	Merged with 4806.10.90 to revert back to HS 6 4806.10.00	Low volume of trade

Do **you** **have** any **Questions?**

Your text



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EAST AFRICAN COMMUNITY

EAC Close

Afrika Mashariki Road

P.O. Box 1096

Arusha, Tanzania

Tel: +255 (0)27 216 2100

Fax: +255 (0)27 216 2190

Email: eac@eachq.org

www.eac.int