

TABLE 5: DUTIES APPLICABLE TO SELECTED FOOD AND BEVERAGE IMPORTS

| Product | i) SITC and ii) Harmonized System Codes | Unit of Qty | Import Duty (M\$) | Surtax | Sales Tax | Asean Preference |
|--|---|----------------|-------------------------|--------|--------------|---------------------|
| Whey Powder | i) 022.410.910 ii) 0404.10.910 | 100 kg | 8.82 | Nil | Nil | 25% |
| Powdered or granulated skimmed milk | i) 022.210.100 ii) 0402.10.100 | 100 kg | 8.82(1) | Nil | Nil | 25% |
| Potatoes, cooked or uncooked, frozen | i) 034.691.000 ii) 0710.10.000 | tonne | 2% | Nil | 5% | Nil |
| Apples | i) 057.400.000 ii) 0808.10.000 | tonne | 661.40 | 5% | 5% | 25% |
| Non-Alcoholic preparations for beverages | i) 098.999.400 ii) 2106.90.400 | litre | 2% | Nil | 5% | 25% |
| Other food preparations NES | i) 098.999.990 ii) 2106.90.990 | tonne | 35% | Nil | 5% | Nil |
| Smoked Paci- fic salmon | i) 035.310.000 ii) 0305.41.000 | kg | 50% | Nil | 5% | 40% |
| Smoked Salmon | i) 035.400.210 ii) 0305.20.210 | tonne | 50% | Nil | 5% | Nil |
| Cod | i) 034.250.000 ii) 0303.60.000 | tonne | Nil | Nil | Nil | Nil |

Source: 1) Practical Guide to Customs Duties Order, Amendments to 8th March 1989, MDC Sdn Bhd

2) 1989/90 Budget, October 27th 1989

Note: Import duty and surtax are based on CIF prices while sales tax is based on CIF price + import duty + surtax.

The SITC codes used in the Table above are the basis of the statistical collections while the Harmonized System Code is the one used by the Department of Customs and Excise to determine the relevant duties payable.