

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.