

Customs and Excise (Electrical Manufacturers) (Suspension)
Regulations, 2026

ARRANGEMENT OF SECTIONS

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

Title

1. (1) These regulations may be cited as the Customs and Excise (Electrical Manufacturers) (Suspension) Regulations, 2026.

(2) The regulations shall be with effect from 1st January, 2026.

Interpretation

2. In these regulations—

“CKD” means completely knocked down parts, and, other than parts specifically mentioned under the schedule relating to goods to be manufactured shall not be taken to include more than two components falling within the same tariff heading as the goods to be manufactured or the heading for the parts thereof, as the case may be, assembled by any means other than by welding, soldering or similar fusing method;

“component part” means any item or material referred to in the Second Schedule used in the manufacture of approved electrical goods;

“form” means the appropriate form referred to in the First Schedule;

“material” means any goods referred to in the Second Schedule used in the manufacture of approved electrical goods;

“pre-formed metal pressing” means unworked metal sheet pressed or cut to shape or size which may be coated or otherwise treated to prevent rust or similar damage, or to facilitate transportation, but not painted.

Completion and use of prescribed forms

3. (1) All forms required in terms of these regulations and copies thereof shall be completed indelibly in a legible manner.

(2) An officer may refuse to accept any form if he or she considers that any part of it is illegible or that it has not been properly completed.

Grant of suspension

4. Subject to these regulations, a suspension of duty shall be granted on CKD component parts and materials imported or taken

out of bond by a registered manufacturer for use in the manufacture of approved electrical goods.

Registration of manufacturers

5. (1) Any person who wishes to claim a suspension of duty in terms of these regulations shall apply to the proper officer for registration as a manufacturer in the form specified in the First Schedule.

(2) An application referred to in subsection (1) shall be accompanied by—

- (a) the certificate of registration;
- (b) a valid tax clearance certificate;
- (c) any such relevant additional information or document as may be required by the Commissioner;

and shall be made before the importation or removal from bond of any goods or materials intended for the manufacture of approved electrical goods.

(3) On receipt of an application in terms of this section the proper officer shall, before referring the application for consideration by the Commissioner, inspect the applicant's premises and report to the Commissioner after satisfying himself or herself that—

- (a) the premises are to be solely used for the manufacture of approved electrical goods and are not used for the repair or retail of any goods; and
- (b) the premises are properly secured for the storage of the imported component parts and materials or for component parts and materials taken out of bond; and
- (c) the doors are fitted with suitable devices for affixing the manufacturers' and Customs locks.

(4) If the Commissioner approves the application, he or she shall call on the applicant to—

- (a) enter into a bond, in the form specified in the First Schedule, with sufficient surety in an amount determined by the Commissioner, for the securing of duty and

- compliance with the requirements of these regulations;
and
- (b) pay the registration fee specified in the Third Schedule;
and
- (c) where appropriate, pay the renewal of registration fee
specified in the Third Schedule.

Provided that where the registration of an applicant is approved after the 30th June in any year, the fee shall be half of the fee as specified in the Third Schedule.

(5) When the application has complied with the requirements of subsection (4) to the satisfaction of the Commissioner, the Commissioner shall register the applicant.

(6) A fee specified in the Third Schedule shall be payable annually on or before the 31st January for the renewal of registration of an electrical manufacturer.

(7) The Commissioner may reject an application for registration if he or she is of the opinion that—

- (a) the premises may be used for the sale or repair of any electrical goods; or
- (b) adequate control of component parts and materials imported or taken out of bond under suspension is not likely to be maintained; or
- (c) any provisions of these regulations will not be complied with.

Storage of suspended component parts and materials

6. (1) The applicant shall provide on his or her premises, secure stores for the safe storage of component parts and materials on which duty has been suspended and shall, at his or her own expense, provide the necessary fastenings so that the stores may be secured with Customs locks.

(2) No component parts or materials on which duty has been suspended may be stored elsewhere than in the stores provided for

in subsection (1), and no such store shall, without the prior written permission of the proper officer, be used for any other purpose.

Clearance of component parts and materials.

7. (1) Component parts and materials to be entered under the suspension of duty provided for in these regulations shall be entered at the port of entry nearest to the premises of the registered person.

(2) A registered manufacturer shall, when effecting entry on importation, or on removal from bond of component parts and materials intended for manufacture under this suspension, submit with the relevant bill of entry, a declaration signed by him or her, to the effect that the goods are to be used solely in the manufacture of approved electrical goods.

Manufacturer to keep stock-book

8. (1) A manufacturer shall keep a stock-book, in a form approved by the Commissioner, showing full particulars of all receipts and disposals of component parts and materials entered for the manufacture of approved electrical goods in such a manner that the suspension component parts and materials can readily be accounted for to the satisfaction of the Commissioner.

(2) If a manufacturer fails to keep a stock-book in the manner approved in terms of subsection (1), any suspension component parts and materials received by the manufacturer during the period when the stock-book was not so kept shall be deemed to have been used for a purpose other than that for which the suspension was granted unless the manufacturer satisfies the Commissioner that the suspension components and materials were used for the purpose for which the suspension was granted.

(3) The stock-book and premises of a manufacturer shall be open for inspection by an officer of the department at any time.

Disposal of suspended component parts and materials

9. (1) Subject to subsections (2) and (3), a manufacturer shall not, except with the written authority of the Commissioner, and on

payment of the duty suspended, dispose of any suspension component parts and materials otherwise than in accordance with these regulations.

(2) The Commissioner may authorise the disposal of suspension component parts and materials on payment of such duty, not exceeding the amount of duty suspended, as he or she thinks fit, if in the Commissioner's opinion, the component parts and materials cannot be economically used for the purpose for which they were entered under suspension.

(3) A manufacturer shall, when required by the Commissioner to do so, carry out under the supervision of an officer, at such times as the Commissioner may consider necessary, any manufacturing operation in which component parts and materials entered under suspension are used.

(4) Duty on suspension component parts and material which are accidentally destroyed before being used in the manufacture of approved electrical goods may be remitted if the Commissioner is satisfied that every reasonable effort was made and precaution taken to prevent their destruction.

*Specifications of component parts and materials to be
supplied to Commissioner*

10. (1) Component parts and materials shall be admitted under suspension only if—

- (a) the manufacturer has furnished to the Commissioner—
 - (i) a complete specification of each model of electrical goods which he or she proposes to manufacture; and
 - (ii) a complete list of—
 - A. the component parts and materials which are to be imported; and
 - B. the component parts and materials originating in Zimbabwe;

which are to be used in the manufacture of each model of electrical goods; and

- (a) the process of manufacture of each model has been approved by the Commissioner using either—
 - (i) the process of assembly from the supplier; or
 - (ii) a summarised process of assembly followed by a complete process of manufacture once a number of units have been manufactured.

(2) A manufacturer shall not, without the approval of the Commissioner, substantially alter the process of manufacture approved in terms of paragraph (b) of subsection (1).

Cancellation of registration

11. (1) The Commissioner may cancel or suspend the registration of a manufacturer if such manufacturer—

- (a) ceases to manufacture electrical goods for which a permit has been granted; or
- (b) fails to comply with or contravenes any of the provisions of these regulations; or
- (c) fails to pay the fee for the renewal of registration in accordance with subsection (6) of section 5; or
- (d) so requests.

(2) If any registration is cancelled in terms of subsection (1), any duty suspension shall immediately become due and payable.

*Transparency and accountability in the utilisation
of suspension facility*

12. (1) With effect from the 1st January 2026, a manufacturer shall be required to present to the Minister, an annual report in a form approved by the Minister, showing full particulars of all the benefits achieved in the utilisation of the suspension facility granted in terms of these regulations. The report shall be in such a manner that the effect on the following aspects on the manufacturer's business can be readily ascertained or accounted for to the satisfaction of the Minister—

- (a) the incremental employment levels achieved by the manufacturer;

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- (b) capacity utilisation levels attained from the use of the suspension;
- (c) value of new investment received since the implementation of the suspension;
- (d) growth in the manufacturer's output; and
- (e) research and development initiatives carried out by the manufacturer.

(2) If a manufacturer fails to produce the annual report in the manner approved in terms of subsection (1), the suspension shall be immediately withdrawn and any suspension goods received by the manufacturer during the period when the report was not so produced shall be deemed to have been used for a purpose other than that for which the suspension was granted. The manufacturer shall be required to pay the suspension revenue forthwith and the penalty for failure to keep records.

(3) The annual report by the manufacturer shall be submitted within thirty days from the end of the twelve months period calculated from:

- (a) the 1st of January 2026 in the first year; and
- (b) thereafter from the 1st of January every year subsequently.

FIRST SCHEDULE (*Section 2*)

FORMS

Form Title

Application for registration

Electrical Goods Manufacturer's Bond

In terms of section 5(2) of the Interpretation Act [*Chapter 1:01*], these forms are not published in these regulations. They may be inspected free of charge at the offices of the Zimbabwe Revenue Authority in Harare, or at any of its offices in any region.

SECOND SCHEDULE (*Section 2*)

The component parts and materials listed below shall be imported under suspension only for the manufacture of the products approved in terms of section 5.

PART A

Manufacture of television receivers, video cassette recorders, video players and combination thereof—

Heading No.	Commodity Code	Description of goods
39.01	39.01	Plastics in primary forms
39.02	39.02	Plastics in primary forms
39.03	39.03	Plastics in primary forms
39.04	39.04	Plastics in primary forms
39.05	39.05	Plastics in primary forms
39.06	39.06	Plastics in primary forms
39.07	39.07	Plastics in primary forms
39.08	39.08	Plastics in primary forms
39.09	39.09	Plastics in primary forms
39.10	39.10	Plastics in primary forms
39.23	39.23	Poly foam
72.10	72.10	Coils
73.18		Screws, nuts, washers and other articles of General use of iron or steel
73.20		Springs
85.01		Electric motors
85.04		Transformers
85.04		Static converters
85.18		Unmounted loudspeakers
85.28	8528.72.00	LCD screen panel 32 inch, 37 inch, 42 inch, 47 inch, 55 inch, LED screen panel 24 inch, 32 inch, 42 inch, 50 inch, Plasma screen panel 42 inch, 47 inch, 50 inch
85.29		Aerials
85.29		Name plates
85.29		Knobs
85.29		Moulded covers

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Heading No.	Commodity Code	Description of goods
85.29		Heat sinks
85.29		Other parts
85.29		Others
85.31	8531.80.00	Main circuit board and power circuit board for LCD, LED and Plasma
85.31	8531.90.00	Front cabinet, wall mounts and back cover for LCD, LED and Plasma
85.32		Capacitors
85.33		Resistors
85.34		Unpopulated Printed Circuit Boards (PCBs)
85.36		Fuses
85.36		Sockets
85.36		Relays
85.36		Connectors
85.36		Switches
85.40		Picture tubes
85.41		Diodes and transistors
85.41		Light Emitting Diodes (LEDs)
85.41		Piezzo Electric Crystals
85.42		Integrated Circuits (ICs) and micro-circuits
85.44		Electric Cables
85.46		Electrical insulators
85.47		Electrical insulating fittings

PART B

Manufacture of compact disc players, record players, turntables, tape decks, tape recorders and combination thereof—

<i>Commodity Code</i>	<i>Description of goods</i>
39.01	Plastics in primary forms
39.02	Plastics in primary forms
39.03	Plastics in primary forms
39.04	Plastics in primary forms

<i>Commodity Code</i>	<i>Description of goods</i>
39.05	Plastics in primary forms
39.06	Plastics in primary forms
39.07	Plastics in primary forms
39.08	Plastics in primary forms
39.09	Plastics in primary forms
39.10	Plastics in primary forms
39.23	Poly foam
73.18	Screws, nuts, washers and other articles of General use of iron or steel
73.20	Springs
84.82	Ball and roller bearings
85.01	Electric motors
85.04	Transformers, coils
85.18	Unmounted microphones
85.18	Unmounted loudspeakers without wires
85.22	Styli, cartridges, drive belts, gears, pick-up arms, Plates
85.29	Aerials, name plates, dial scales, handles, pointers, knobs, tuners, moulded covers, other parts
85.32	Capacitors
85.33	Resistors
85.34	Unpopulated Printed Circuit Boards (PCBs)
85.36	Relays,
85.41	Diodes and transistors, Light Emitting Diodes (LEDs), Piezzo Electric Crystals
85.42	Integrated Circuits (ICs) and micro-circuits assemblies
85.44	Electric wire/cable
85.46	Electrical insulators
85.47	Electrical insulating fittings

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PART C

Manufacture of music centres, radio broadcast receiver, whether or not in combination with other sound recording or reproducing devices—

Commodity

<i>Code</i>	<i>Description of goods</i>
39.01	Plastics in primary forms
39.02	Plastics in primary forms
39.03	Plastics in primary forms
39.04	Plastics in primary forms
39.05	Plastics in primary forms
39.06	Plastics in primary forms
39.07	Plastics in primary forms
39.08	Plastics in primary forms
39.09	Plastics in primary forms
39.10	Plastics in primary forms
39.23	Poly foam
73.18	Screws, nuts, washers and other articles of General use of iron or steel
73.20	Springs
83.10	Name plates
85.04	Static converters
85.04	Transformers, coils
85.18	Unmounted microphones, unmounted loudspeakers
85.29	Aerials, dial scales, handles, heat sinks, Knobs, moulded covers, moulded cabinets, pointers, tuners, other parts
85.32	Capacitors
85.33	Resistors
85.34	Unpopulated Printed Circuit Boards (PCBs)
85.36	Relays, sockets, fuses, switches, battery contacts, connectors
85.41	Diodes, Transistors, Light Emitting Diodes (LEDs), Mounted Piezzo Electric Crystals

Commodity

<i>Code</i>	<i>Description of goods</i>
85.42	Integrated Circuits (ICs) and micro-circuits Assemblies
85.44	Electric cable
85.46	Electrical insulators
85.47	Electrical insulating fittings

PART D

Manufacture of sound amplifiers and speaker systems—

Commodity

<i>Code</i>	<i>Description of goods</i>
28.25	Antimony oxides
28.34	Other nitrates
32.07	Vitrifiable enamels and glazes, engobes (slips) and similar preparations
35.06	Other glues and adhesives, nes
39.01	Plastics in primary forms
39.02	Plastics in primary forms
39.03	Plastics in primary forms
39.04	Plastics in primary forms
39.05	Plastics in primary forms
39.06	Plastics in primary forms
39.07	Plastics in primary forms
39.08	Plastics in primary forms
39.09	Plastics in primary forms
39.10	Plastics in primary forms
39.23	Poly foam
39.26	Plastic handles
40.16	Other gaskets, washers and other seals
44.10	Bisonite boards; Superwood boards,
59.11	Other textile fabrics and felts

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Commodity

<i>Code</i>	<i>Description of goods</i>
72.09	Steel coils, not further worked than cold rolled (cold reduced), of a thickness of 0.5mm or more but not exceeding 1mm; Flat-rolled products of iron or non-alloy steel, not in coils, not further worked than cold rolled (cold reduced), of a thickness of 0.5mm
72.10	Galvanized steel coils zinc coated, Other plated or coated with zinc
72.17	Other wire of iron or non-alloy steel
72.19	Flat rolled products of stainless steel, not further worked than cold rolled (cold reduced), of a thickness of less than 0.5mm
73.04	Steel pipes
73.18	Cable clips, Screws and bolts, nuts, washers and other articles of General use of iron or steel
73.21	Parts of gas cookers
76.14	Other Aluminium wire
76.16	Aluminium blanks and circles, unpressed
83.02	Hinges
84.19	Parts of machinery
85.16	Electric heater (element); parts of electrical appliances
85.04	Transformers, Static converters, Coils, Electric fans
85.18	Unmounted loudspeakers, Speaker grills, Speaker hat, populated circuit board, Compression drivers
85.29	Heat sinks, knobs, moulded covers and moulded cabinets, Handles
85.32	Capacitors
85.33	Resistors
85.34	Unpopulated Printed Circuit Boards (PCBs)
85.36	Fuses, Connectors, Sockets, Switches, Relays, plugs
85.41	Diodes and Transistors, Light Emitting Diodes (LEDs), Piezo tweeters.
85.42	Integrated Circuits (ICs)
85.44	Electric Cable

PART E

Manufacture of solar panels—

<i>Commodity Code</i>	<i>Description of goods</i>
38.10	Solar Creme
39.19	Silicon Tape
39.20	EMA glass
39.21	Sheets and plates of plastic
73.20	Spring steel
74.10	Copper strips
85.41	Solar cells
85.46	Electrical insulators
85.47	Electrical insulating fittings

PART F

Manufacture of refrigerators and deep freezers—

<i>Commodity Code</i>	<i>Description of goods</i>
29.03	Refrigerant gas
3212.90.90	Epoxy Powder paint
3505.20.10	Bitumen putty, foam chemicals
35.06	Glues and adhesives
39.01	Plastics in primary forms
39.02	Plastics in primary forms
39.03	Plastics in primary forms
39.04	Plastics in primary forms
39.05	Plastics in primary forms
39.06	Plastics in primary forms
39.07	Plastics in primary forms
39.08	Plastics in primary forms
39.09	Plastics in primary forms

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<i>Commodity Code</i>	<i>Description of goods</i>
39.10	Plastics in primary forms
39.17	Convuluted PP1.9 ID NRN WVE BK 100mm, plastic hoses including fittings, drain pipe, drain tube, drain connector
39.19	Data plates, fridge decal
3919.90.90	Freezer tape
39.20	Styrene –HIPS&ABS, Polystyrene
39.21	Gaskets of plastic, package rail
39.23	Freezer baskets, fridge storage trays
3923.29.90	Shelf runner, flap hinge pin white, plastic end caps
39.25	Strip plastic curtains
39.26	Heater clips, labels
3926.90.90	Cable ties insulock black 100 x 2.5mm, drawer rollers freezer baskets, cable clamp
4016.95.20	Anti sweat amaflex rubber tuber
4805.40.90	Khaki wrapping paper
4819.10.00	Fridge tray
48.21	Labels
4823.20.00	Correx boards, canopy white, canopy white cover
70.06	Crisper tray glass shelf
7007.19.00	Tempered shelf glass, fridge/ freezer glass door
72.10	Steel coils, pre-painted steel, chromadek steel, stainless steel
7210.49.10	Galvanized steel- coils, galvanized steel embossed finish-coils
72.10.70.00	Vinyl Coated Steel (VCM Steel), embossed pre-painted steel
72.19	Flat rolled products of stainless steel
73.04	Steel pipe, steel tube including fittings
73.06	Bundy tube

<i>Commodity Code</i>	<i>Description of goods</i>
7314.49.00	Hard drawn steel wire and wire shelves and rails, wire shelves hook
73.18	Screws, bolts, nuts, coach screws, rivets, cotters, cotter-pins, washers, including spring washers, flare nuts
73.26	Freezer baskets
74.11	Copper tubing, capillary tubes and combination of armourflex and copper tube pipe
74.12	Copper couplings, Copper elbows
74.13	Lugs tinned standards
74.18	Copper tees
76.06	Aluminium plate, Aluminium coil
76.07	Aluminium foil
83.02	Levelling feet, hinges, hinge pin, hinge brackets, steel hinge springs, hinge bottom bush, handles for refrigerators and freezers
8302.30.00	Terminal disc brass female
8311.30.00	Pro L Brass Alloy, AG 80 Copper Phos Alloy, Soft solder, silver solder, copper tec brazing rod
84.14	Compressors
8414.90.00	Compressor fan blades
84.16	Gas burners
84.18	Evaporators, oil separators, handles, freezer grills, corner pieces, evaporator's mounting bracket, crisper tray, freezer basket cover, glass trims plain, kick plates and refrigerator thermostat housing, accumulators for refrigerators, condensers
8418.50.00	Refrigeration cabinet insulated/ formed
8418.99.90	Fridge door insert –water dispensers, freezer evaporator insert blocks, fixing plate for evaporators, light boxes, light lense covers, pipe covers, freezer evaporator section, safe closing door limit insert white, water dispenser plastic parts complete set, freezer draw roller reinforcement plate,

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<i>Commodity Code</i>	<i>Description of goods</i>
	bottom cross bar- all fridge models, lower cross bar hinge reinforcement, tape plate, compressor mounting plate – all fridge models, compressor mounting bottom reinforcement plate, thermostat file box, thermostat file cover, thermostat internal cover, square thermostat panel, freezer thermostat bulb housing, freezer thermostat cover plate, plastic trims freezer evaporators, freezer thermostat tube,
84.21	Oil filters
8421.91.00	Filter dryers, pencil dryers
84.81	Valves and taps, valve body, valve core, valve sealing
85.01	Fan motors
85.04	Transformers, Ballast 10w /15w /20w /40w
85.05	Magnetic Strip
85.34	Unpopulated Printed Circuit Boards (PCBs)
85.41	Light Emitting Diodes (LEDs)
85.36	Terminal disc brass female, power protector stabilizer, voltage protector light fluorescent starter holder, switch fluorescent light starters, door light switch, thermostat control switch for grill
8536.69.00	Electrical power cable with plugs
8537.10.00	Back PCB control box, electronic control Panel Set
8538.90.00	Back PCB control box cover
85.39	Florescent tubes, florescent rubber grommets and fluorescent LED light profile
8539.39.90	15-watt bulb
85.41	Light Emitting diodes (LEDs), solar panels
8544.42.00	Electrical fridge harness with defrost elements
85.46	Electrical insulators
85.47	Electrical insulating fittings
90.25	Thermometers

*Commodity**Code**Description of goods*

90.32

Thermostats, solar charger controller

91.07

Delay timers

PART G

Manufacture of stoves/ovens/grills—

*Commodity**Code**Description of goods*

39.26

Plastic handles

40.16

Oven door seals of rubber

70.06

Toughened glass for food panel, warmer drawer panels and oven doors

70.19

Glass fibre insulation

72.09

Steel sheets

73.18

Screws, nuts, washers and other articles of General use of iron or steel

73.20

Springs of steel

73.21

Gas stove parts

73.26

Preformed metal pressings

74.15

Brass, copper screws, nuts, washers

75.05

Nickel chrome alloy wire

76.16

Aluminium rivets, screws, nuts, washers

83.02

Hinges

84.81

Valves and taps

85.16

Immersion elements/heaters, stove plates, other oven elements

85.33

Resistors

85.34

Unpopulated Printed Circuit Boards (PCBs)

85.36

Fuses, electrical switches

85.41

Light Emitting Diodes (LEDs) and transistors (LCDs)

85.42

Integrated Circuits (ICs)

85.44

Electric cable

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<i>Commodity Code</i>	<i>Description of goods</i>
85.47	Electric insulating fittings
90.32	Thermostats
91.06	Time clocks (manual)
91.07	Time clocks (digital automatic)

PART H

Manufacture of transformers, ignitors and starters and static converters—

<i>Commodity Code</i>	<i>Description of goods</i>
29.17	Carbolic acid, salts and esters
32.08	Varnishes and paints
39.07	Resin
39.23	Plastic bobbins
39.26	Plastic grommets
40.16	Rubber grommets
72.09	Spring steel
74.08	Copper wire
85.03	Ferrite cores
85.04	Lamination steel coils, Heat sinks, Transformers, Coils
85.05	Electromagnetic couplers
85.32	Capacitors
85.33	Resistors
85.34	Unpopulated Printed Circuit Boards (PCBs)
85.36	Relays, fuses, terminal panels, connectors
85.41	Transistors, diodes and other semi-conductors
85.42	Integrated Circuits (ICs)
85.44	Electric cable, insulated copper winding wire
85.46	Electrical insulators
85.47	Electrical insulating fittings

PART I

Manufacture of electric motors—

*Commodity**Code**Description of goods*

32.08	Varnish and paints
39.19	Poly tape/polywill, tape/tying tape, cable markers
39.20	Thiolyete sheets, Red fibre sheets
39.23	Plastic bobbins
39.26	Thermo-plastic inserts
40.16	V-rings, oil seals
58.07	Wire markers
68.12	Fibre sheets
70.19	Glass fibre sheets, Glass tape
72.09	Steel sheets
72.15	Steel round bars
72.26	Silicon steel sheets
72.28	Key steel
73.18	Screws, nuts, washers and other articles of General use of iron or steel
73.19	Steel cotters and pins
74.15	Brass screws, nuts, bolts and washers
84.82	Bearings
85.03	Extruded aluminium frame, Unwound stators Unwound stator-core packs, Prepunched laminators, rotors, rotors shafts, Steel cowls, terminal blocks, other parts or components
85.04	Coils, Transformers
85.05	Electromagnetic couplers
85.32	Capacitors
85.33	Resistors
85.35	Circuit breakers
85.36	Connectors and contacts, terminal blocks, relays, switches, circuit protectors
85.41	Diodes and transistors
85.42	Integrated Circuits (ICs)
85.44	Insulated electrical cable, Insulated copper winding wire
85.46	Electrical insulators
85.47	Electrical insulating fittings

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PART J

Manufacture of lighting and light fitting—

Commodity

<i>Code</i>	<i>Description of goods</i>
35.06	Silicon Glue
39.17	Empire sleeving
39.20	Plastic diffuser sheet
39.21	Plastic covers
39.23	Plastic bobbins
70.07	Head glass nylar
76.06	Aluminium strip, sheet and coil
85.03	Ferrite cores
85.04	Ballasts and chokes, Transformers, Inventers, ignitors, punched laminators
85.05	Electro-magnetic couplers
85.32	Capacitors
85.33	Resistors
85.36	Terminal blocks connectors, strip connectors, lamp holders, other parts
85.41	Diodes and transistors
85.42	Integrated Circuits (ICs)
85.44	Insulated electrical cable
85.46	Electrical insulators
85.47	Electrical insulating fittings
94.05	Lamp glass lenses, other parts of lamps

PART K

Manufacture of electric apparatus for switching or protecting electrical circuits
for voltage not exceeding 1000 volts—

Commodity

<i>Code</i>	<i>Description of goods</i>
39.01	Plastics in primary forms
39.02	Plastics in primary forms
39.03	Plastics in primary forms
39.04	Plastics in primary forms
39.05	Plastics in primary forms
39.06	Plastics in primary forms
39.07	Plastics in primary forms
39.08	Plastics in primary forms

Commodity

<i>Code</i>	<i>Description of goods</i>
39.09	Plastics in primary forms
39.10	Plastics in primary forms
39.26	Plastic grommets
48.21	Paper labels
68.12	Fibre washers
73.18	Spacers, Moving contact pin, heel pin, Rivet link, screws, nuts, bolts, rivets, washers etc., Steel cotter and pins
73.20	Mild steel and stainless-steel springs
74.15	Brass screws
76.16	Aluminium rivets
85.04	Local terminal
85.05	Hydraulic magnetic tube assembly, coupling
85.32	Capacitors
85.33	Resistors
85.36	Box terminal and screw assembly, common trip, line contact arc run assembly, moving contact pigtail load terminal assembly, barrier clip-in load terminal, arc grid plate, line contact tip assembly, circuit protectors
85.38	Armature, housing, shell/cases and covers, other parts
85.41	Diodes (LEDs) and transistors (LCDs)
85.44	Electric cable
85.46	Electrical insulators
85.47	Electrical insulating fittings

PART L

Manufacture of thermocouples – being instruments for measuring quantities of heat—

Commodity

<i>Code</i>	<i>Description of goods</i>
39.17	Plastic sleeving tubes
71.07	Silver wire
72.22	Stainless steel rods
73.04	Tubes of steel
73.07	Pipe fitting of steel or iron
73.18	Nuts, bolts and other items of general use
73.20	Springs
73.26	Clamps and nipples
74.11	Tubes of copper or brass

Customs and Excise (Electrical Manufacturers) (Suspension)
Regulations, 2026

Commodity

<i>Code</i>	<i>Description of goods</i>
74.12	Copper or brass pipe fittings
74.15	Screws, nuts, bolts and other articles of general use
81.12	Chrome wire or chrome alloy wire
85.32	Electrical capacitors
85.33	Resistors
85.36	Plugs, sockets and other apparatus for making, breaking or protecting electrical circuits
85.41	Diodes and transistors
85.42	Integrated Circuits (ICs)
85.44	Electric cable
85.46	Electrical insulators
85.47	Electrical insulating fittings
90.27	Other parts of thermocouples

PART M

Electric heating elements and smoothing irons—

Commodity

<i>Code</i>	<i>Description of goods</i>
39.01	Plastics in primary forms
39.02	Plastics in primary forms
39.03	Plastics in primary forms
39.04	Plastics in primary forms
39.05	Plastics in primary forms
39.06	Plastics in primary forms
39.07	Plastics in primary forms
39.08	Plastics in primary forms
39.09	Plastics in primary forms
39.10	Plastics in primary forms
39.17	Plastic sleeving
40.09	Silicon rubber sleeving
68.14	Mica sasonite in sheets
70.19	Fibre glass sleeving (2 mm and 6 mm)
75.05	Chrome alloy and nichrome wire
75.06	Nichrome resistance wire
85.16	Elements in straight rods (1 kw to 5 kw), Radiant plates
85.46	Electrical insulation
85.47	Electrical insulating fittings
90.32	Thermostats

PART N

Manufacture of electric steam irons—

<i>Commodity Code</i>	<i>Description of goods</i>
3923.30.00	Diffuser cup, surge spray chamber
3926.90.90	Steam rod support, surge spray button, plunger support, steam control button, selector pad, handle with tank cover
4009.11.00	Silicon tube, steam tube
4016.93.90	Top seal
4016.99.90	Grommet steam rod, nozzle
4821.10.00	Model sticker, packaging label
7213.99.00	Steam rod
7304.90.00	Nozzle plug
7318.14.00	Screws
7318.22.00	Retaining washer
7318.29.00	Cable clip
7320.90.00	Spring (steam sprays surge)
8481.40.00	Steam valve, Non-return valve
8482.10.00	Ball bearing
8516.80.10	Sole plate with element assembly
8516.90.00	Back cover, Filler cap, selector shaft, plunger
8536.69.00	Mounting socket
8547.20.00	Insulator moulded
9027.89.00	Temperature control dial assembly
9032.10.00	Interlink thermostat

PART O

Manufacture of electric kettles—

<i>Commodity Code</i>	<i>Description of goods</i>
3923.30.00	Body with handle and Lens
3923.50.00	Lid
3926.90.90	Control cover, Non-slip feet
4016.93.90	Body seal
4821.10.00	Model sticker
7318.14.00	Screws
7318.21.00	Washer spring
7318.22.00	Flat Washer

Customs and Excise (Electrical Manufacturers) (Suspension)
Regulations, 2026

<i>Commodity</i>	
<i>Code</i>	<i>Description of goods</i>
8516.80.10	Element
8516.90.00	Cord stop control
8536.50.00	Switch
8537.10.00	Base control, Upper power base
8537.20.90	Lower power base
9027.89.00	Heat sink compound

PART P

Manufacture of geysers and tea urns —

<i>Commodity</i>	
<i>Code</i>	<i>Description of goods</i>
3926.90.90	Ball floats, handle and knob
3909.50.00	Polyurethanes
4016.99.90	Rubber ring
7210.49.10	Galvanized steel coils zinc coated
7212.50.00	Black coating base
7214.99.00	Steel flat bar
7220.12.00	Stainless steel sheet
7409.11.00	Copper coil
7412.10.00	Cooper couplings
7616.10.00	Aluminum pop rivets
8309.90.00	Lids
8481.80.10	Water taps
8481.80.90	Brass ball valve
8516.10.00	Elements, geysers elements
8531.80.00	Indicator
8536.50.00	Switch
9032.10.00	Thermostat

THIRD SCHEDULE (*Sections 5(4) and (6)*)

FEES

	US\$
Initial registration fee	20.00
Renewal of registration	20.00

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