

Customs and Excise (Tariff) (Amendment) Notice, 2026 (No. 15)

IT is hereby notified that the Minister of Finance, Economic Development and Investment Promotion has, in terms of section 225 of the Customs and Excise Act [*Chapter 23:02*], made the following notice:—

1. This notice may be cited as the Customs and Excise (Tariff) (Amendment) Notice, 2026 (No. 15).

2. The First Schedule of the Customs and Excise (Tariff) Notice, 2022, published in Statutory Instrument 203 of 2022, is amended by the deletion of the following—

“Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
88.06		UNMANNED AIRCRAFT.			
		- Other, for remote-controlled flight only:			
	8806.21.00	- - With maximum take-off weight not more than 250 g	1. Kg 2. u	40%	40%
	8806.22.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	1. Kg 2. u	40%	40%
	8806.23.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	1. Kg 2. u	40%	40%
	8806.24.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	1. Kg 2. u	40%	40%
	8806.29.00	- - Other	1. Kg 2. u	40%	40%
		- Other:		40%	40%
	8806.91.00	- - With maximum take-off weight not more than 250 g	1. Kg 2. u	40%	40%
	8806.92.00	- - With maximum take-off weight more than 250 g but not more than 7 kg	1. Kg 2. u	40%	40%

Customs and Excise (Tariff) (Amendment) Notice, 2026 (No. 15)

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
	8806.93.00	- - With maximum take-off weight more than 7 kg but not more than 25 kg	1. Kg 2. u	40%	40%
	8806.94.00	- - With maximum take-off weight more than 25 kg but not more than 150 kg	1. Kg 2. u	40%	40%
	8806.99.00	- - Other	1. Kg 2. u	40%	40%".

and the substitution with the following —

“Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
88.06		UNMANNED AIR-CRAFT.			
		- Other, for remote-controlled flight only:			
		- - With maximum take-off weight not more than 250 g:			
	8806.21.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.21.90	- - - Other	1. Kg 2. u	40%	40%
		- - With maximum take-off weight more than 250 g but not more than 7 kg:			
	8806.22.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.22.90	- - - Other	1. Kg 2. u	40%	40%
		- - With maximum take-off weight more than 7 kg but not more than 25 kg:			
	8806.23.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%

S.I. 156 of 2026

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
	8806.23.90	- - - Other	1. Kg 2. u	40%	40%
		- - With maximum take-off weight more than 25 kg but not more than 150 kg:			
	8806.24.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.24.90	- - - Other	1. Kg 2. u	40%	40%
		- - Other:			
	8806.29.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.29.90	- - - Other	1. Kg 2. u	40%	40%
		- Other:			
		- - With maximum take-off weight not more than 250 g:			
	8806.91.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.91.90	- - - Other	1. Kg 2. u	40%	40%
		- - With maximum take-off weight more than 250 g but not more than 7 kg:			
	8806.92.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.92.90	Other	1. Kg 2. u	40%	40%
		- - With maximum take-off weight more than 7 kg but not more than 25 kg:			
	8806.93.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.93.90	- - - Other	1. Kg 2. u	40%	40%

Customs and Excise (Tariff) (Amendment) Notice, 2026 (No. 15)

Heading No.	Commodity Code	Description of goods	Quantity data	RATE OF DUTY	
				General	M.F.N.
		- - With maximum take-off weight more than 25 kg but not more than 150 kg:			
	8806.94.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.94.90	- - - Other	1. Kg 2. u	40%	40%
		- - Other:			
	8806.99.10	- - - Agriculture spraying drones	1. Kg 2. u	0%	0%
	8806.99.90	- - - Other	1. Kg 2. u	40%	40%.”