
S. I. _____ OF 2013

CUSTOMS MANAGEMENT ACT 2011

(Act 22 of 2011)

Customs Management (Usual Form of Handling) Regulations, 2013

1. In the exercise of powers conferred by section 270 and section 127 of the Customs Management Act 2011, the Minister of Finance, Trade & Investment hereby makes the following Regulations –
2. These regulations may be cited as the Customs Management (Usual Form of Handling) Regulations, 2013 and shall be deemed to have come into operation on _____ 2013.
3. Goods placed under Customs warehousing or a processing procedure or in a trade zone may undergo usual forms of handling intended to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale.
4. Unless otherwise specified, none of the following forms of handling may give rise to a different harmonized commodity code.
5. The following usual forms of handling shall not be granted if, in the opinion of the Assistant Commissioner of Customs, the operation is likely to increase the risk of fraud-
 - (a) ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;
 - (b) reconstruction of the goods after transport;
 - (c) stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
 - (d) removal of damaged or contaminated components;
 - (e) conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
 - (f) treatment against parasites;
 - (g) antirust treatment;

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(h) treatment:

- (i) by simple raising of the temperature, without further treatment or distillation process, or
- (ii) by simple lowering of the temperature; even if this results in a different 8 digits harmonised commodity code;

(i) electrostatic treatment or ironing of textiles;

(j) treatment consisting in-

- (i) stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
- (ii) dehydration of fruits even if this results in a different 8 digit harmonised system commodity code;

(k) desalination, cleaning and butting of hides;

(l) addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different 8 digit harmonized system code for the added or replacement goods;

(m) dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different harmonized Commodity Code;

(n) mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;

(o) dividing or size cutting out of goods if only simple operations are involved;

(p) packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different 8 digit harmonized system code, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;

(q) testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;

- (r) dulling of pipe fittings to prepare the goods for certain markets;
6. Any usual forms of handling, other than the above mentioned, intended to improve the appearance or marketable quality of the import goods or to prepare them for distribution or resale, provided that these operations do not change the nature or improve the performance of the original goods.

MADE this Day of 2013