Goods and Services Treatment & Exemptions

2. HCSL Exemptions

The Health and Citizen Security Levy takes effect from 2nd August 2023.

Here is what is exempt.

1. **Goods and Services specified in Schedule 3 of the Health and Citizen Security Act No. 16 of 2023**
2. **Services not outlined in Schedule 1 and 2 of the Health and Citizen Security Act No. 16 of 2023**
3. **Anything that is exempt or zero rated from VAT is also exempt from the Levy.**

SCHEDULE 3 – EXEMPTED GOODS AND SERVICES

Chapter	Description of Goods
Chapter 1	Live animals
Chapter 2	Meat and edible meat offal
Chapter 3	Fish crustaceans, molluscs and other aquatic invertebrates
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
Chapter 5	Products of animal origin, not elsewhere specified or included
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
Chapter 7	Edible vegetables and certain roots and tubers
Chapter 8	Edible fruit and nuts; peal of fruits or melons
Chapter 9	Coffee, tea, mate and spices
Chapter 10	Cereals
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

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Chapter 13	Lac; gums, resins and other vegetable saps and extracts
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included
Chapter 15	Animal of vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates
Chapter 17	Sugards and sugar confectionery
Chapter 18	Cocoa and cocoa preparations
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants
Chapter 21	Miscellaneous edible preparations
Chapter 26	Ores, slag and ash
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
Chapter 30	Pharmaceutical products
Chapter 31	Fertilizers
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations
Chapter 34	Soap, organix surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes

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Chapter 36   Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Chapter 37   Photographic or cinematographic goods

Chapter 38   Miscellaneous chemical products

Chapter 39   Plastics and articles thereof

Part 2. Goods under the following Customs Tariff numbers

Tariff Sub Heading and Numbers	Description of Goods
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09
2522.1	Quicklime
2522.2	Slacklime
2522.3	Hydraulic
2523.1	Cement clickers, white cement
2523.291	Building cement
2523.292	Oilwell cement
2523.299	Other (cement)
2523.3	Aluminous cement
2523.9	Other hydraulic cement
4014.90.00	Sheath Contraceptives
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.

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4403.10.10.00	Of coniferous species
4403.10.20.00	Of mahogany
4403.99.10.00	Of greenheart
4407.10.10.00	Pitch-pine
4407.10.20.00	Caribbean cedar (Cedrela odorata)
4407.91.00.00	Of oak (Quercus spp.)
4407.93.00.00	Of maple (Acer spp.)
4407.99.10.00	Greenheart
4409.10.10.00	Pitch-pine
4409.10.20.00	Caribbean cedar (Cedrela odorata)
4409.29.20.00	Greenheart
4416.00.10.00	Casks, barrels and puncheons, of oak
4408.10.10.00	Veneer sheets and sheets for plywood
4408.39.10.00	Veneer sheets and sheets for plywood
4411.94.00.00	Of a density not exceeding 0.5 g/cm2
4412.10.00.00	Of bamboo
4412.31.00.00	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter
4412.32.00.00	Other, with at least one outer ply of non-coniferous wood
4412.39.00.00	Other
4413.00.00.00	Densified wood, in blocks, plates, strips or profile shapes
4418.90.10.00	Cellular wood panels, whether or not faced with base metal
4420.90.10.00	Wood marquetry and inlaid wood

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4421.90.10.00	Spools, cops, bobbins, sewing thread reels and the like, of turned wood
4818 .10.00	Toilet paper
4820.10.00	Notebooks
4820.20.00	Exercise Books
7208.10 through 7208.90 7209.11 through 7209.90	Flat rolled products of iron or non-iron steel of a width of 600 mm or more, hot rolled, not clad, plated or coated
7210.11 through to 7210.90	Flat rolled products of iron or non-iron steel, of a width of 600 mm or more, cold rolled, not clad, plated or coated
7211.13 through to 7212.609 7212.10 through to 7212.609	Flat rolled products of iron of non-iron steel, of a width of 600 mm or more, clad, plated or coated
7214.20.90	Flat rolled products of iron or non-iron steel, of a width of 600 mm or more not clad, plated or coated
	Flat rolled products of iron or non-iron steel, of a width of less than 600 mm clad, plated or coated
	Of non-alley steel
7306.61.00	Of square or rectangular cross-section
7314.20.10	Grill
7314.20.90	Other
7314.31.10	Grill
7606.11.20.00	Corrugated sheets
8311.10.90	Of other base metal
90.17.80.00	Other Instruments
9603.21.00	Toothbrushes, including dental-plate brushes
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any materials
9609.10.20	Crayons

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