PART IV

Preferential Rates of duty for goods originating from member states of the Indian Ocean Commission

(Mauritius, Reunion, Comoros, Madagascar & Seychelles)

Goods originating from the countries named above and classified in Part III, will pay a rate of duty of 5% lower than the rate of duty prescribed in sub column 5, entitled "General", of that Part, except if:

1) The rate of duty in Part III is 5% or lower.

2) The Goods are classified in Chapter 22 (Beverages, Spirits and Vinegar)

3) The Goods are classified in Chapter 24 (Tobacco and manufactured tobacco products)

4) The Goods are classified in Heading 27.10 (Petroleum oils …)

5) The Goods are classified in Heading 27.11 (Petroleum gases…)

Subject to the acceptance of the certificate of origin.