

THE FINANCE ACT, 1987

No. 10 of 1987

Date of Assent: 30th July, 1987

Date of Commencement: See section 1

An Act of Parliament to amend the law relating to various taxes, duties and fees and for matters incidental thereto and to make changes in the law relating to banking

ENACTED by the Parliament of Kenya as follows—

PART I—PRELIMINARY

1. This Act may be cited as the Finance Act, 1987, and shall come into operation, or be deemed to have come into operation, as follows—

- (a) section 3, on the 1st July, 1978;
- (b) section 4, on the 1st July, 1985;
- (c) sections 28, 29 and 30, on the 31st March, 1984;
- (d) sections 35 and 37, in the year of income 1988;
- (e) section 36 (b), on the 1st January, 1987;
- (f) section 38 (a) and (b), on the 1st January, 1988;
- (g) section 39 (a) and (b), on the 1st July, 1989;
- (h) all other provisions on the 12th June, 1987.

PART II—CUSTOMS AND EXCISE

2. Section 12 of the Customs and Excise Act is amended by deleting subsection (4) and inserting the following—

(4) A person who contravenes subsection (2) (b) shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one hundred thousand shillings or to both and any goods in respect of which the offence has been committed shall be liable to forfeiture.

3. Section 26 (1) of the Customs and Excise Act is amended by renumbering paragraph (f) as paragraph (g) and inserting the following new paragraph (f)—

(f) where any goods are deposited in a transit shed, in a customs warehouse or in any place as directed by

Short title
and
commencement.

Amendment
to section
12 of
Cap. 472.

Amendment
to section
26 of
Cap. 472.

the proper officer the customs shall not be liable to any charges arising therefrom.

Amendment to section 46 of Cap. 472.

4. Section 46 of the Customs and Excise Act is amended by inserting immediately after subsection (1) the following proviso—

Provided that the period of rewarehousing shall be one year or such longer period as the Minister may direct.

Replacement of section 123 of Cap. 472.

5. The Customs and Excise Act is amended by repealing section 123 and inserting the following—

Effect of alteration in classification of goods.

123. If any practice or method of procedure of customs approved by the Commissioner or arising from a ruling by the Customs Co-operation Council relating to the classification or enumeration of goods is altered with the result that less duty is thereafter chargeable on goods of the same class or description, no person shall thereby become entitled to a refund of any duty paid before the alteration took effect.

6. Section 208 of the Customs and Excise Act is amended by deleting paragraph (e) and inserting the following—

Amendment to section 208 of Cap. 472.

(e) the production of a document purporting to be signed or issued by the Commissioner or any person in the service of the Government shall be prima facie evidence that the document was so signed or issued.

7. The First Schedule to the Customs and Excise Act (import duties) is amended—

Amendment to the First Schedule to Cap. 472.

(a) by making the various amendments set out in the First Schedule to this Act in the manner therein described;

(b) by inserting the new rates of import duty as set out in the Second Schedule to this Act.

8. (1) Part A (special exemptions) of the Third Schedule to the Customs and Excise Act is amended—

Amendment to the Third Schedule to Cap. 472.

(a) in item 7 (3), by deleting the words "within three months of that date" and inserting the words "within ninety days of the date of arrival";

(b) in item 8 (3) and (4), by deleting the words "three months" and "twelve months" wherever they appear

and inserting "ninety days" and "three hundred and sixty days" respectively.

(2) Part B (general exemptions) of the Third Schedule to the Customs and Excise Act is amended in item 8—

(a) by deleting paragraph (3) and inserting the following—

(3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is bona fide changing his residence from a place outside Kenya to a place within Kenya where that person has been residing outside Kenya for a period of at least two years and has neither been granted an exemption under this paragraph nor resided in Kenya for a period or periods amounting in aggregate to ninety days or more within the two years immediately before his arrival in Kenya—

(a) wearing apparel;

(b) personal and household effects of any kind which were in his personal or household use in his former place of residence;

(c) one motor vehicle (excluding buses of seating capacity of more than fourteen passengers or motor vehicles for transport of goods and materials) which the person has personally owned and used outside Kenya for at least three hundred and sixty days (excluding the period of the voyage in case of shipment):

Provided that—

(i) the person is over eighteen years of age; and

(ii) where the engine capacity of the motor vehicle exceeds 2,000 cubic centimetres and the value exceeds Sh. 40,000, duty shall be payable on the difference between that value and Sh. 40,000;

(b) by deleting the words "three months" and "twelve months" wherever they appear and inserting the words "ninety days" and "three hundred and sixty days" respectively.

9. The Customs and Excise Act is amended by repealing the Fourth Schedule (export duties) and inserting the new Fourth Schedule set out in the Third Schedule to this Act.

Replacement of the Fourth Schedule to Cap. 472.

10. The Fifth Schedule to the Customs and Excise Act (excise duties) is amended by deleting item 3 (cigarettes) and inserting the following—

Amendment to the Fifth Schedule to Cap. 472.

<i>Item</i>	<i>Goods</i>	<i>Rate of Duty</i>
3	Cigarettes: Where the ex-factory selling price per thousand cigarettes—	
	(i) does not exceed Sh. 110	145% of the ex-factory selling price.
	(ii) exceeds Sh. 110 but does not exceed Sh. 170	155% of the ex-factory selling price.
	(iii) exceeds Sh. 170	170% of the ex-factory selling price.

PART III—SALES TAX

11. Section 2 (1) of the Sales Tax Act is amended by inserting the following definitions in their proper alphabetical sequence—

Amendment to section 2 of Cap. 476.

“designated dealer” means any person who offers for sale by way of business, or who acts as an agent for any person offering for sale, any designated goods;

“designated goods” means goods specified in the Third Schedule;

“registered dealer” means any person registered under section 9;

“taxable person” means any person who is required under section 9 to apply for registration whether or not he is so registered.

12. Section 5 of the Sales Tax Act is amended—

Amendment to section 5 of Cap. 476.

(a) in paragraph (a), by inserting the words “or registered dealer” immediately after the words “registered manufacturer”;

(b) in paragraph (c), by deleting the comma immediately after the words “sold by that manufacturer” and inserting a semi-colon and the word “or”;

(c) by inserting the following new paragraph (d)—

(d) sold by a designated dealer.

- 13.** Section 6 of the Sales Tax Act is amended
- (a) by deleting the full stop at the end of paragraph (b) and inserting a semi-colon and the word "or";
 - (b) by inserting immediately after paragraph (b) the following new paragraph—
 - (c) any registered dealer who carries on business in Kenya whether for profit or otherwise in respect of designated goods;
 - (c) by deleting the marginal note and inserting the following "Tax to be paid by registered manufacturer, registered dealer or importer".

- 14.** Section 8 (1) is amended by inserting the words "or registered dealer" immediately after the words "registered manufacturer" in paragraphs (a) and (b).

- 15.** The Sales Tax Act is amended by deleting the heading "PART IV—REGISTERED MANUFACTURER" and inserting "PART IV—REGISTERED MANUFACTURERS AND DEALERS".

- 16.** Section 9 of the Sales Tax Act is amended—
- (a) in subsection 1 (b)—

- (i) by deleting the comma immediately after the words "twelve months" and inserting a semi-colon and the word "or";

- (ii) by deleting the words "shall apply in the prescribed manner to the Commissioner to be registered as a registered manufacturer" and inserting the following—

- (c) every designated dealer,

- shall apply in the prescribed manner to the Commissioner to be registered as a registered manufacturer within sixty days in the case of paragraphs (a) and (b) and as a registered dealer in the case of paragraph (c) within thirty days from the date of receipt of the designated goods."

- (b) by renumbering subsection (5) as subsection (6) and inserting the following new subsection—

- (5) Where the Commissioner is satisfied that imported or manufactured goods are sold to any person at a price which is inconsistent with the provisions of section 8, the Commissioner may register

Amendment
to section
6 of Cap.
476.

Amendment
to section
8 of Cap.
476.

Replacement
of heading
to Part IV
of Cap. 476.

Amendment
to section
9 of Cap.
476.

both the seller and the purchaser and shall issue to each of them a certificate of registration in the prescribed form.

17. Section 11 of the Sales Tax Act is amended by inserting the words "or registered dealer" immediately after the words "registered manufacturer" wherever they occur.

Amendment
to section
11 of Cap.
476.

18. Section 12 of the Sales Tax Act is amended by deleting subsection (2) and inserting the following—

Amendment
to section
12 of Cap.
476.

(2) The records required to be kept in accordance with this section shall be preserved for a period of seven years from the date of the last transaction recorded therein unless the Commissioner gives his written permission that they may be disposed of after a shorter period of time.

19. Section 13 of the Sales Tax Act is amended—

Amendment
to section
13 of Cap.
476.

(a) in subsection (1), by deleting the words "registered manufacturer" wherever they appear and inserting "registered manufacturer or registered dealer";

(b) by repealing subsection (2) and inserting the following—

(2) Any registered manufacturer or registered dealer who ceases to carry on business or ceases to be a taxable person shall forthwith, and, in any case not later than ninety days from the date of so ceasing, send to the Commissioner a return setting out details of all stocks on hand on which tax has not been paid.

(3) Any registered manufacturer or registered dealer who fails to comply with the requirements of subsection (1) or (2) shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings and the goods in respect of which such offence was committed shall be liable to forfeiture.

20. Section 14 of the Sales Tax Act is amended in subsection (1) by—

Amendment
to section
14 of Cap.
476.

(a) deleting the words "to him" appearing between the words "payable" and "under";

(b) inserting the following new paragraph immediately after paragraph (b)—

(c) his failure to apply for registration as a taxable person under this Act.

21. Section 15 of the Sales Tax Act is amended—

(a) in subsection (1), by deleting the expression “paragraph (a) or (c)” and inserting “paragraph (a), (c) or (d)”;

(b) by deleting subsection (4) and inserting the following—

(4) Where any registered manufacturer or registered dealer ceases to be a taxable person he shall pay forthwith to the Commissioner the proper amount of tax due—

(a) on all sales on which tax has not been paid;

(b) on all stocks on which tax has not been paid;

(c) on any sales on which payment has been deferred under the proviso to subsection (1):

Provided that where a business is transferred as a going concern to a registered manufacturer or registered dealer and the transferee agrees to assume all liabilities of the transferor in regard to the business, the stocks on which tax has not been paid may be transferred without payment of tax at the time of transfer.

22. Section 17 of the Sales Tax Act is amended by deleting subsection (2) and inserting the following new subsection—

(2) Notwithstanding the provisions of any other written law, any taxable goods which are imported by land shall be produced by the importer to a proper officer of customs at the customs station at or nearest to the place of entry, and any importer who fails so to produce any such goods shall be guilty of an offence and liable to imprisonment for a term not exceeding five years or to a fine not exceeding one hundred thousand shillings or to both and the goods in respect of which the offence was committed shall be liable to forfeiture.

23. Section 18 is amended by inserting the words “or registered dealer” immediately after the word “manufacturer” wherever it appears.**23A.** Section 19 of the Sales Tax Act is amended by inserting the words “or registered dealer” immediately after the words “registered manufacturer” wherever they occur.

Amendment
to section
15 of Cap.
476.

Amendment
to section
17 of Cap.
476.

Amendment
to section
18 of Cap.
476.

Amendment
to section 19
of Cap. 476.

24. Section 20 of the Sales Tax Act is amended—

(a) by inserting the words “or registered dealer” immediately after the words “registered manufacturer” wherever it appears;

(b) by inserting the word “or dealer” immediately after the word “manufacturer” wherever it appears.

Amendment
to section
20 of Cap.
476.

25. Section 25 of the Sales Tax Act is amended—

(a) in subsection (1), by inserting the words “or registered dealer” immediately after the word “manufacturer” wherever it appears;

(b) by deleting subsection (2) and inserting the following new subsection—

(2) No refund of any tax shall be made unless a claim is made on a prescribed form to the Commissioner—

(a) in respect of goods under subsection (4), within three months from the date of sale or resale;

(b) in respect of all other cases, within one year from the time when the refund first became payable or within such further period as the Commissioner may, in any particular case, allow;

(c) by renumbering subsection (4) to read (6) and inserting the following new subsections—

(4) Designated goods have been imported into Kenya or purchased for resale and tax has been paid in respect of those goods.

(5) Designated goods have been purchased or imported into Kenya and tax has been paid in respect of those goods and the goods have been subsequently exported.

Amendment
to section
25 of Cap.
476.

26. The Sales Tax Act is amended in Part II of the First Schedule and in the Second Schedule in the ways specified in the Fourth and Fifth Schedules, respectively, to this Act.

Amendment
to the First
and Second
Schedules to
Cap. 476.

27. The Sales Tax Act is amended by inserting the new Third Schedule set out in the Sixth Schedule to this Act.

Insertion
of new
Third
Schedule
to Cap. 476.

PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

28. Section 5 of the Local Manufactures (Export Compensation) Act is amended by deleting subsection (1) (b) and inserting the following—

(b) foreign currency due in respect of such exportation has been received in Kenya by an authorized dealer or payment has been made or settlement effected in accordance with a bilateral agreement between the Government of Kenya and any other government.

29. Section 6 of the Local Manufactures (Export Compensation) Act is amended by deleting the words “through an appointed dealer” and inserting the words “through the Treasury, a person appointed by the Treasury or an appointed dealer, as the case may be”.

30. Section 7 of the Local Manufactures (Export Compensation) Act is amended by deleting subsection (1) and inserting the following—

(1) Where an application for compensatory payment is received by the Treasury or a person appointed by the Treasury or an appointed dealer, any of them shall, if satisfied that exportation of the eligible goods concerned is completed as required by section 5, notify the Commissioner the appropriate amount of compensatory payment due to the exporter in respect of the exports and when so authorized by the Commissioner, shall pay to the applicant on behalf of the Commissioner the appropriate amount of compensatory payment.

PART V—INCOME TAX

31. Section 2 (1) of the Income Tax Act is amended by inserting the following new definitions in their proper alphabetical sequence—

“qualifying interest rate of tax” means the resident withholding tax rate in respect of interest specified in paragraph 5 of the Third Schedule;

“qualifying interest” means such part of the aggregate interest receivable by an individual which does not exceed sixty thousand shillings in any year of income

Amendment
to section
5 of Cap.
482.

Amendment
to section
6 of Cap.
482.

Amendment
to section
7 of Cap.
482.

Amendment
to section
2 of Cap.
470.

in respect of housing bonds held by that individual with a financial institution licensed under the Banking Act or a building society registered under the Building Societies Act which has been approved by the Minister for the purposes of this Act;

Cap. 488.

Cap. 489.

32. Section 5 of the Income Tax Act is amended—

Amendment
to section
5 of Cap.
470.

(a) by inserting immediately after subsection 2 (f) the following new paragraph—

(g) an amount paid by an employer as a contribution on behalf of an employee or director to a provident fund which has not been registered with the commissioner in the prescribed manner;

(b) by deleting subsection (4) (c) and inserting the following—

(c) an amount paid by the employer as a contribution to a pension fund or a registered provident fund or scheme.

33. Section 34 of the Income Tax Act is amended by deleting subsection (1) and inserting the following—

Amendment
to section
34 of Cap.
470.

(1) Subject to this section—

(a) tax upon the total income of an individual, other than that part of the total income comprising wife's employment income and the qualifying interest, shall be charged for a year of income at the individual rates for that year of income;

(b) tax upon that part of the total income which consists of wife's employment income shall be charged for a year of income at the wife's employment income rates for that year of income;

(c) tax upon that part of the total income of an individual that comprises the qualifying interest shall be charged for a year of income at the qualifying interest rate of tax for that year of income;

(d) tax upon the total income of a person other than an individual shall be charged at the corporation rate for that year of income.

Amendment
to section
35 of Cap.
470.

- 34.** Section 35 of the Income Tax Act is amended—
(a) by deleting subsection (3) and inserting the following—

(3) A person shall, upon payment of an amount to a person resident or having a permanent establishment in Kenya in respect of—

- (a) a dividend; or
(b) interest, other than interest paid to a financial institution specified in the Fourth Schedule which is resident or which has a permanent establishment in Kenya; or
(c) an annuity payment excluding that portion of the payment which represents the capital element; or
(d) a commission paid by an insurance company to an individual for the provision, whether directly or indirectly, of insurance cover to any person,

which is chargeable to tax, deduct therefrom tax at the appropriate resident withholding tax.

- (b) in subsection (5) (a), by deleting the words “the name of the person to whom payment is made and particulars of the consideration in respect of which the payment is made” and inserting the words “and such other information as the Commissioner may specify”.

- 35.** Section 95 (1) of the Income Tax Act is amended by deleting the words “twenty per cent” and inserting the words “ten per cent”.

- 36.** The First Schedule to the Income Tax Act is amended—

- (a) by deleting paragraph 38;
(b) by deleting paragraph 39.

- 37.** The Second Schedule to the Income Tax Act is amended by deleting paragraph 24 and inserting the following new paragraph—

Buildings and machinery 24. (1) Subject to this Schedule, where capital expenditure is incurred—

- (a) on the construction of a building and on the

Amendment
to section
95 of Cap.
470.

Amendment
to the First
Schedule
to Cap. 470.

Amendment
to the Second
Schedule
to Cap. 470.

purchase and installation therein of new machinery, and the owner of that machinery, being also the owner or a lessee of that building, uses that machinery in that building for the purposes of manufacture; or

(b) on the purchase and installation of new machinery in a part of a building other than a building or part thereof previously used for the purposes of manufacture, and—

(i) the owner of the new machinery subsequently uses that machinery in that building for the purposes of manufacture; and

(ii) the machinery has not been installed substantially in replacement of machinery previously in use in an existing business carried on by the owner of that new machinery; or

(c) on the construction of a hotel building which is certified as an industrial building under paragraph 5 (1) (c),

there shall be deducted, in computing the gains or profits of the person incurring that expenditure for the year of income in which they were first used (hereinafter referred to as "the year of first use"), either both the building and machinery referred to in subparagraph (a), or both the machinery and, for the purposes of manufacture, the part of the building in which that machinery has been installed referred to in subparagraph (b), or the building referred to in subparagraph (c), as the case may be, a deduction referred to as an investment deduction.

(2) The amount of the investment deduction under subparagraph (1) shall be equal to—

(a) sixty per cent of the capital expenditure, where the construction, installation or use as the case may be, occurs outside the municipalities of Nairobi or Mombasa, and the year of first use is any year of income which commences on or after the 1st January, 1988;

(b) ten per cent of the capital expenditure, where the construction, installation or use, as the case may be, occurs within the municipalities of Nairobi or Mombasa, and the year of first use is a year of income which commences on or after the 1st January, 1988.

(3) For the purposes of this paragraph-

(a) where, under paragraph 24 (1) (a), a building is used partly for the purposes of manufacture and partly for other purposes, the capital expenditure on which the deduction in respect of the building is calculated shall be the capital expenditure attributable to that portion of the building which is used for the purposes of manufacture; but where the capital expenditure so attributable exceeds nine-tenths of the total capital expenditure incurred on the construction of the building the whole building shall be treated as used for the purposes of manufacture;

(b) where an existing building is extended by further construction, the extension shall be treated as a separate building;

(c) capital expenditure incurred on the construction of a building does not include capital expenditure on the acquisition of, or of rights in or over, any land;

(d) "building" includes any building structure; "installation" means affixing to the fabric of a building in a manner necessary for and appropriate to the proper operation of the machinery concerned;

"manufacture" means the making (including packaging) of goods or materials from raw or partly manufactured materials or other goods, but does not extend to any activities which are ancillary to manufacture, such as design, storage, transport or administration;

“new” means not having previously been used by any person, or acquired or held (other than by a supplier in the normal course of trade) by any person for use by the person incurring expenditure under this paragraph.

38. The Third Schedule to the Income Tax Act is amended—

Amendment
to the Third
Schedule
to Cap. 470.

(a) by deleting all the entries under “Head A” and inserting the following—

HEAD A—RESIDENT PERSONAL RELIEFS

1. *Family relief*

The amount of the family relief shall be two thousand four hundred shillings.

2. *Single relief*

The amount of the single relief shall be nine hundred and sixty shillings.

3. *Special single relief*

The amount of the special single relief shall be one thousand two hundred shillings.

4. *Insurance relief*

The amount of the insurance relief shall be at the rate of two shillings for every twenty shillings of the amount of the premiums paid subject to a maximum amount of premiums of nine thousand six hundred shillings.

(b) by deleting all the entries under “Head B” and inserting the following—

HEAD B—RATES OF TAX

1. The individual rates of tax shall be—

	<i>Rate in each twenty shillings</i>
on the first £1,980	2.00
on the next £1,980	3.00
on the next £1,980	5.00
on the next £1,980	7.00
on the next £1,980	9.00
on all total income over £9,900	10.00

2. The wife's employment income rates of the tax shall be—

	<i>Rate in each twenty shillings</i>
on the first £1,980	2.00
on the next £1,980	3.00
on the next £1,980	5.00
on the next £1,980	7.00
on the next £1,980	9.00
on all wife's employment in- come over £9,900	10.00

(c) in paragraph 5 (b), by deleting the words "twelve-and-a-half" and inserting the word "ten".

PART VI—MISCELLANEOUS

39. The Banking Act is amended—

(a) in section 2, by deleting the definition of "company" and inserting the following—

"company" means—

(a) a public company within the meaning of the Companies Act; or

(b) a foreign company within the meaning of Part X of the Companies Act which has complied with the requirements of that Part;

(b) in section 3—

(i) by deleting the expression "use the word 'bank' or any of its derivatives" appearing in subsection (1) (b) and inserting "use the word 'bank' or 'finance' or any of their derivatives";

(ii) by inserting the following new subsection—

(1A) No licence shall be issued to any person under this Act for the purpose of transacting banking business except where the following conditions are satisfied—

(a) the company is registered as a public company under the Companies Act and no member thereof owns or controls shares or assets in excess of twenty-five per centum of its share capital; or

(b) the parent company of the branch registered under Part X of the Companies Act is incorporated wherever the registered office is situated as a company having the equivalent attributes of a public company in Kenya; or

(c) the company is wholly owned directly or indirectly by the Government of Kenya;

(c) in section 4, by renumbering the existing section as subsection (1) and inserting the following new subsection—

(2) Where a licence has been granted under subsection (1), the Minister may add, vary, substitute or endorse any conditions he deems appropriate.

(d) in section 20, by inserting the following subsection (1A) immediately after subsection (1)—

(1A) For the purposes of subsection (1)

(c) the term “assume the management and conduct of” includes the control or conduct of all categories or classes of business normally undertaken by a bank or financial institution.

(e) by inserting the following new section 20A—

Powers of the manager.

20A. (1) Where the Central Bank has exercised the powers conferred by section 20 of this Act, the Central Bank may direct the bank or financial institution—

(a) to restructure or reorganize the management of the bank or financial institution by removing any officer who has conducted the affairs of the bank or financial institution in contravention of any provisions of this Act;

(b) appoint a competent banker to be a director of the bank or financial institution for such duration as the Central Bank deems necessary;

(c) appoint an attorney or attorneys who shall act for and on behalf of the bank or fin-

ancial institution in respect of any business transaction;

- (d) **revoke any prior mandate or other authority issued to any person as an attorney or agent.**

(2) Neither the Central Bank, an employee of the Central Bank or any other person appointed by the Central Bank pursuant to the provisions of section 20 (1) of this Act shall be liable in respect of any act or omission done in good faith while executing his duties.

(3) A person appointed as a manager by the Central Bank under section 20 of this Act shall upon assuming the management of a bank or financial institution exercise his duties with diligence and in accordance with sound banking principles and in particular with due regard for the depositors' interest, the banking company's interest and the public interest.

(4) For the purposes of subsection (3) of this section the responsibilities of the manager shall include—

- (a) tracing and preserving all the assets of the bank or financial institution;
- (b) recovering all debts and other sums of money owing to the bank or financial institution made in contravention of the provision of this Act;
- (c) evaluating the capital structure of the bank or financial institution and recommending any restructuring or reorganization considered necessary;
- (d) entering into contracts in the ordinary course of business which are binding on the bank or financial institution including raising funds by borrowing on such terms as he deems reasonable;
- (e) calling for any information, data or statements of account from any officers of the bank or financial institution.

(f) in section 29 (1), by inserting the following new paragraph—

(c) fails to supply any information required under section 20A of this Act.

40. The Betting, Lotteries and Gaming Act is amended—

Amendment
to Cap. 131

(a) in section 2 by deleting the definition of "tax" and inserting the following—

"tax" means any charges, fees, levies or impositions imposed under this Act;

(b) in section 30 (1), by deleting paragraphs (a) and (b) and inserting the following—

(a) at the rate of twelve and one half per centum on each stake for a bet struck with a bookmaker;

(b) at the rate of three and one half per centum on the total turnover of the bookmaker;

(c) in section 49—

(i) by deleting paragraph (a) of subsection (1) and inserting the following new paragraph—

(a) ensure that, in respect of any money or money's worth which any of the players put down as stakes, or pays by way of losses, or exchanges for tokens used in playing the game, a tax of an amount equal to twelve per centum of the total daily takings is deducted and paid to the Permanent Secretary;

(ii) in subsection (3), by deleting paragraph (a);

(d) by inserting the following new section 59A—

Prize
competitions.

59A. (1) The Board may, subject to any regulations made under this Act, issue a permit authorizing the promotion and conduct of prize competitions success of which depends to a substantial degree upon the exercise of skill in connection with any trade or business or the sale of any article to the public.

(2) Any person who promotes or advertises any competition in connection with any trade or business or the sale of any article to the public

without a permit shall be guilty of an offence and be liable to a fine not exceeding ten thousand shillings or to a term of imprisonment not exceeding one year or both.

(3) Nothing in this section shall apply to any competition prohibited under section 59.

Amendment
to Cap. 478.

41. The Hotel Accommodation Tax Act is amended by deleting section 3 (2) and inserting the following—

(2) The tax payable under subsection (1) shall—

(a) in any case where the charge for the hiring or occupation includes only the accommodation, or the accommodation and breakfast, be equal to seventeen and one half per centum of that charge;

(b) in any other case, be equal to twelve-and-one-half per centum of the charge for the hiring or occupation,

but in calculating any tax, any charge for drink or for service shall be disregarded.

FIRST SCHEDULE

(s. 7)

(Amendments, other than of rates of duty only, to the First Schedule to the Customs and Excise Act, Cap. 472)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
28.58	28.58.002	CHAPTER 28 Insert a new tariff number as follows— Distilled conductivity water and water of similar purity	30%	523 9 92	Kg.
30.03	30.03.049	CHAPTER 30 Amend Note 4 of the Chapter Notes by— (i) deleting all references to paragraph (A); (ii) renumbering paragraph (B) as paragraph (A); (iii) in the last line of the new paragraph (A), deleting the full stop and adding the following—"and are only sold ethically"; (iv) inserting a new paragraph (B) as follows— (B) Tariff Number 30.03.049 is to be taken to apply to medicaments including veterinary medicaments other than those of tariff Nos. 30.03.010, 30.03.020, 30.03.030, 30.03.041 and 30.03.042. Delete all references to tariff No. 30.03.049 and substitute the following— Other, including drugs, medicinal and veterinary preparations as defined in Note 4 (B) to this Chapter	30%	541 7 99	Kg.
31.02	31.02.081	CHAPTER 31 Delete all references to tariff No. 31.02.080 and substitute the following— Calcium ammonium nitrate containing not more than 26% by weight of nitrogen	Free	562 1 91	Kg.
31.05	31.02.089	Other	Free	562 1 99	Kg.
	31.05.011	Delete all references to tariff Nos. 31.05.010, 31.05.020, 31.05.030 and 31.05.041 and substitute the following— Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 25:5:5+5s)	Free	562 9 11	Kg.
	31.05.012	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 22:21:17)	Free	562 9 12	Kg.
	31.05.013	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 20:10:10)	Free	562 9 13	Kg.

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FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	31.05.014	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 17:17:17)	Free	562 9 14	Kg.
	31.05.015	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 15:15:15)	Free	562 9 15	Kg.
	31.05.016	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 15:15:6+4 MgO)	Free	562 9 16	Kg.
	31.05.017	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 6:18:20+2 MgO)	Free	562 9 17	Kg.
	31.05.019	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium, other	Free	562 9 19	Kg.
	31.05.021	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and phosphorus (NP 20:20:2)	Free	562 9 21	Kg.
	31.05.029	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and phosphorus, other	Free	562 9 29	Kg.
	31.05.030	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and potassium	Free	562 9 30	Kg.
	31.05.041	Monoammonium phosphate (MAP 11:52:0)	Free	562 9 91	Kg.
	31.05.042	Diammonium phosphates (DAP 18:46:0)	Free	562 9 92	Kg.
	31.05.043	Other ammonium phosphates	Free	562 9 93	Kg.
		CHAPTER 84			
84.30		Insert in its correct numerical order the following new tariff No.—			
	84.30.013	Machinery for brewing	35%	727 2 23	Number
		CHAPTER 98			
98.05		Insert in its correct numerical order the following new tariff No.—			
	98.05.002	Graphite lead for the manufacture of pencils, other than lumograph	80%	895 2 32	Kg.
98.08		Delete all references to tariff No. 98.08.001 and substitute the following—			
	98.08.001	Computer and other typewriter ribbons, whether or not in spools; ink-pads, with or without boxes	45%	895 9 41	Number

SECOND SCHEDULE

(s. 7)

(Amendments of rates of duty in the First Schedule to the
Customs and Excise Act, Cap. 472)

Delete the existing rates of duty in respect of the tariff numbers and descriptions in the first and second columns and substitute the rates of duty respectively set out in the third column :

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
23.04.010	Oil cake of soya beans	Free
23.07.009	Sweetened forage and preparations of a kind used in animal feeding	Free
24.02.020	Cigarettes	Per kg. KSh. 900
24.02.032	Other manufactured tobacco	Per kg. KSh. 900
26.01.060	Aluminium ores and concentrates	25%
26.01.090	Tin ores and concentrates	Free
26.01.100	Manganese ores and concentrates (including mangani- ferous iron ores and concentrates with a manganese content of 20% or more by weight)	30%
28.58.002	Distilled conductivity water and water of similar purity	75%
30.03.049	Other drugs, medicinal and veterinary preparations ..	30%
31.02.081	Calcium ammonium nitrate containing not more than 26% by weight of nitrogen	Free
31.02.089	Other fertilizers, nitrogenous	Free
31.05.011	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 25:5:5+5s)	Free
31.05.012	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 22:21:17)	Free
31.05.013	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 20:10:10)	Free
31.05.014	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 17:17:17)	Free
31.05.015	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 15:15:15)	Free
31.05.016	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 15:15:6+4MgO)	Free
31.05.017	Fertilizers, n.e.s., containing the three fertilizing sub- stances: nitrogen, phosphorus and potassium (NPK 6:18:20+2MgO)	Free

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
31.05.019	Fertilizers, n.e.s., containing the three fertilizing substances: nitrogen, phosphorus and potassium, other	Free
31.05.021	Fertilizers, n.e.s., containing the two fertilizing substance: nitrogen and phosphorus (NP. 20:20:0)	Free
31.05.029	Fertilizers, n.e.s., containing the two fertilizing substances: nitrogen and phosphorus, other	Free
31.05.030	Fertilizers, n.e.s., containing the two fertilizing substances: nitrogen and potassium	Free
31.05.041	Monoammonium phosphates (MAP 11:52:0)	Free
31.05.042	Diammonium phosphates (DAP 18:46:0)	Free
31.05.043	Other ammonium phosphates	Free
31.05.049	Other fertilizers n.e.s.; goods of the present Chapter in tablets, lozenges, and similar preparations in packings of a gross weight not exceeding 10 kg.	Free
32.13.029	Other inks	50%
37.08.000	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	50%
38.12.000	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	25%
39.01.011	Ion exchangers, of the condensation, polycondensation or polyaddition in primary forms	30%
39.01.020	Phenoplasts in primary forms	30%
39.01.050	Aminoplasts in primary forms	30%
39.01.080	Alkyds and other polyesters in primary forms	35%
39.01.110	Polyamides in primary forms	30%
39.01.140	Polyurethanes in primary forms	30%
39.01.160	Epoxide resins in primary forms	30%
39.01.191	Other condensation, polycondensation or polyaddition in primary forms	30%
39.02.011	Ion exchangers of the polymerization or copolymerization type in primary forms	30%
39.02.020	Polyethylene in primary forms	30%
39.02.060	Polypropylene in primary forms	30%
39.02.130	Polyvinyl chloride in primary forms	30%
39.03.021	Cellulose nitrates, non-plasticized, in primary forms	30%
39.03.031	Cellulose nitrates, plasticized, in primary forms	30%
39.03.041	Cellulose acetates, non-plasticized, in primary forms	30%
39.03.051	Cellulose acetates, plasticized, in primary forms	30%
39.03.061	Other chemical derivatives of cellulose, non-plasticized, in primary forms	30%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.03.071	Other chemical derivatives, plasticized, in primary forms	30%
39.03.081	Vulcanized fibre, in primary forms	30%
39.04.001	Hardened proteins, in primary forms	30%
39.05.001	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber) in primary forms	30%
39.06.021	Epcon plastic sheeting compound and Epcon coloured plastic core compound in granular form	30%
39.07.083	Tube and pipe fittings	40%
40.10.000	Transmission, conveyor or elevator belts or belting, of vulcanized rubber	45%
47.01.030	Chemical wood pulp, soda or sulphate, unbleached	35%
47.01.040	Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades) ...	35%
51.01.010	Yarns, textured, of continuous polyamide fibres, not put up for retail sale	40%
51.01.020	Yarns, non-textured, of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre, not put up for retail sale	40%
51.01.030	Other non-textured yarn of continuous polyamide fibres, not put up for retail sale	40%
51.01.040	Yarns, textured, of continuous polyester fibres, not put up for retail sale	40%
51.01.050	Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre, not put up for retail sale	40%
51.01.060	Other non-textured yarns, of continuous polyester fibres, not put up for retail sale	40%
51.01.070	Yarns of other continuous synthetic fibres, not put up for retail sale	40%
51.01.080	Yarns of regenerated fibres of viscose rayon, not put up for retail sale	40%
51.01.090	Yarns of regenerated fibres of acetate fibres, not put up for retail sale	40%
51.01.100	Yarns of other regenerated textile fibres, not put up for retail sale	40%
53.05.020	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed, other than wool tops	35%
56.01.010	Polyamide fibres (discontinuous) not carded, combed or otherwise prepared for spinning	25%
56.01.030	Acrylic fibres (discontinuous) not carded, combed or otherwise prepared for spinning	25%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
56.01.040	Other synthetic fibres (discontinuous) not carded, combed or otherwise prepared for spinning ...	20%
56.03.010	Synthetic fibre waste (including yarn waste and pulled or garnetted rags) (continuous or discontinuous) not carded, combed or otherwise prepared for spinning	25%
56.03.020	Waste of regenerated fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning ...	25%
56.05.010	Yarn of man-made fibres (discontinuous or waste), containing 85% or more by weight of discontinuous synthetic fibres, not put up for retail sale ...	40%
56.05.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not put up for retail sale ...	40%
56.05.030	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale ...	40%
56.05.040	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton wool or fine animal hair, not put up for retail sale ...	40%
56.05.050	Yarn containing 85% or more by weight of discontinuous regenerated fibres, not put up for retail sale	40%
56.05.060	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not put up for retail sale ...	40%
56.05.070	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale ...	40%
56.05.080	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair, not put up for retail sale ...	40%
57.03.000	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes) ...	25%
58.09.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs ...	Per sq. metre KSh. 2/75 or 60%
64.05.001	Uppers of leather, complete or semi-manufactured	75%
64.05.009	Other parts of footwear ...	75%
69.07.000	Unglazed setts, flags and paving, hearth and wall tiles	60%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
69.08.000	Glazed setts, flags and paving, hearth and wall tiles	90%
69.09.009	Other chemical or industrial wares; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods	90%
69.13.001	Ceramic articles of personal adornment	75%
69.14.009	Other ceramic articles	80%
73.07.000	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	20%
73.12.009	Hoop and other strip of iron or steel, hot rolled or cold rolled	30%
73.13.033	Sheets and plates, of iron or steel, rolled but not further worked, of a thickness of 1.5 mm. or less ...	40%
73.13.052	Other sheets and plates, galvanized, flat or corrugated, of a thickness of less than 1.5 mm.	30%
73.36.010	Cooking apparatus, for example, kitchen stoves, range cookers, gas rings and plate warmers, of a kind used for domestic purposes	55%
73.36.021	Portable oil burning pressure stoves, complete ...	Each KSh. 30 or 50%
76.05.000	Aluminium powders and flakes	35%
82.01.000	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hey knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	45%
83.07.001	Hurricane lamps of a type which burn oil by means of a wick	50%
84.01.010	Steam or other vapour generating boilers and super-heated water boilers	20%
84.01.020	Parts of boilers falling under tariff No. 84.01.010 ...	15%
84.02.010	Auxilliary plant for use with boilers of heading 84.01, and condensers for vapour engines or power units	20%
84.02.020	Parts of auxilliary plant falling within tariff No. 84.02.010	15%
84.03.000	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	20%
84.05.011	Steam engines (including mobile engines, but not steam tractors falling within heading 87.01, or mechanically propelled road rollers) incorporating boilers	20%
84.05.019	Power units not incorporating boilers	20%
84.05.020	Parts of steam or other vapour power units	15%
84.06.050	Marine propulsion internal combustion piston engines, other than outboard	15%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.07.010	Water turbines	20%
84.07.020	Other hydraulic engines and motors (including water wheels)	20%
84.07.030	Regulators for and parts, n.e.s., of the engines and motors falling within tariff Nos. 84.07.010 and 84.07.020	20%
84.08.041	Spring operated and weight operated motors ...	25%
84.08.043	Other engines and motors	30%
84.09.000	Mechanically propelled road rollers	20%
84.11.019	Other air or vacuum pumps and air or gas compressors	40%
84.11.029	Parts of pumps or compressors of tariff No. 84.11.019	25%
84.11.031	Free piston generators for gas turbines	20%
84.11.039	Parts for free piston generators for gas turbines ...	20%
84.11.041	Fans, blowers and the like... ..	25%
84.13.000	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	20%
84.14.000	Industrial and laboratory furnaces and ovens, non-electric	20%
84.16.000	Calendering and similar rolling machines (other than metal working and metal rolling machines and glass-working machines) and cylinders therefor	20%
84.17.023	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, drying, sterilizing, pasturizing, steaming, evaporating, vapourizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes and excluding instantaneous or storage water heaters, non-electrical	25%
84.17.029	Parts of machines of tariff No. 84.17.023	20%
84.18.011	Cream separators	20%
84.18.019	Other centrifuges, filtering and purifying machinery and apparatus for liquids or gases (other than filter funnels, milk strainers and the like)	25%
84.18.039	Parts of other centrifuges, filtering and purifying machinery and apparatus (other than for those of road motor vehicles), for liquids or gases	20%
84.19.020	Other machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages	20%
84.19.039	Parts of other machinery of tariff No. 84.19.020 ...	20%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.21.009	Other mechanical spraying appliances including spray guns, steam or sand blasting machines and similar jet projecting machines	30%
84.23.010	Pile-drivers; snow ploughs, self-propelled	20%
84.23.020	Bulldozers, angledozers and levellers, self propelled	20%
84.23.030	Mechanical shovels and excavators, self-propelled ...	20%
84.23.040	Other machinery for excavating, tamping, extracting, levelling, boring, self-propelled	20%
84.23.050	Boring and sinking machinery, not self-propelled ...	20%
84.23.060	Other machinery for excavating, tamping, extracting, levelling, boring, not self-propelled	20%
84.23.070	Parts of earth moving machinery of heading 84.23	20%
84.27.010	Presses, crushers, and other machinery of a kind used in wine-making, cider-making, fruit juice preparation, or the like	20%
84.28.011	Plate mills and hammer mills	20%
84.28.021	Parts of plate mills and hammer mills	20%
84.29.010	Machinery of a kind used in the bread grain milling industry and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	20%
84.29.020	Parts of machinery of tariff No. 84.29.010	15%
84.30.011	Tea processing machinery	20%
84.30.012	Sugar manufacturing or refining machinery	20%
84.30.013	Machinery for brewing	30%
84.30.029	Parts of machinery, n.e.s., used in such food or drink industries, as the following: bakery, chocolate manufacture, reviola, meat, fruit, sugar or brewing ...	20%
84.31.010	Machinery for making cellulosic pulp	20%
84.31.020	Machinery for making or finishing paper or paperboard	20%
84.31.030	Parts for paper, paperboard or cellulose pulp making machinery	25%
84.32.010	Book-binding and book-sewing machines	20%
84.32.020	Parts of book-binding and book-sewing machines ...	15%
84.33.010	Paper and paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	20%
84.33.020	Parts of machinery of tariff No. 84.33.010	15%
84.34.011	Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders, of a kind used in offices	30%
84.34.019	Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders, other than of a kind used in offices	20%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.34.020	Printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones prepared for printing purposes	35%
84.34.039	Parts of machinery and apparatus of tariff Nos. 84.34.019 and 84.34.020	15%
84.35.011	Rotary presses of a kind used in offices	30%
84.35.021	Platen presses of a kind used in offices	30%
84.35.022	Platen presses other than of a kind used in offices ...	20%
84.35.031	Printing machinery of a kind used in offices	30%
84.35.032	Printing machinery other than of a kind used in offices	20%
84.35.041	Machines for uses ancillary to printing of a kind used in offices	30%
84.35.042	Machines for uses ancillary to printing other than of a kind used in offices	20%
84.35.059	Parts of machines of tariff Nos. 84.35.019, 84.35.022, 84.35.032 and 84.35.042	15%
84.36.010	Machines for extruding man-made textiles	20%
84.36.020	Machines of a kind used for processing natural or man-made textile fibres	20%
84.36.030	Textile spinning or twisting machines, textile doubling, throwing or reeling (including weft-winding) machines	20%
84.37.010	Weaving machines (looms)	20%
84.37.020	Knitting machines	20%
84.37.030	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines including warping and warp sizing machines	20%
84.38.010	Parts and accessories for use with the machines of heading 84.36	20%
84.38.020	Auxilliary machinery for use with machines of heading 84.37	20%
84.38.030	Parts and accessories for use with the machines of heading 84.37 or with the auxilliary machinery of tariff No. 84.38.020	20%
84.39.000	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	20%
84.40.020	Clothes-washing machines, each of a dry linen capacity exceeding 6 kg.	30%
84.40.030	Dry-cleaning machines	40%
84.40.040	Drying machines, industrial	30%
84.40.061	Wringers, mangles, shaker tumblers, tumble dryers, ironing machines and steam presses for pressing garments	30%
84.40.069	Other machinery and machines	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.40.079	Parts of machinery for cleaning, drying, bleaching textile yarns, fabrics, and articles other than of machines of tariff Nos. 84.40.040 and 84.40.069 ...	20%
84.41.010	Sewing machines	20%
84.41.020	Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of tariff No. 84.41.010	20%
84.42.000	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	20%
84.43.010	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and metal foundries.	20%
84.43.020	Parts of machines and equipment of tariff No. 84.43.010	15%
84.44.010	Rolling mills	20%
84.44.020	Rolls and other parts for machines of tariff No. 84.44.010	15%
84.45.010	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools for working metal or metal carbides	20%
84.45.020	Gear cutting machines	20%
84.45.030	Lathes for working metal	20%
84.45.040	Reaming or milling machines, for metal	20%
84.45.050	Drilling or boring machines, for metal	20%
84.45.060	Sawing (including friction or abrasive cutting off) machines, for metal	20%
84.45.070	Planing machines for metal	20%
84.45.080	Tapping or screw cutting machines	20%
84.45.090	Sharpening, trimming, truing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products, for metal	20%
84.45.100	Presses, other than those of tariff Nos. 84.45.110, 84.45.120 and 84.45.130	20%
84.45.110	Forging machines and stamping machines	20%
84.45.120	Bending, forming, folding or flattening machines, for metal	20%
84.45.130	Shearing, punching or notching machines, for metal	25%
84.45.140	Other machine-tools for working metal or metal carbides	20%
34.46.000	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold other than machines falling within heading 84.49	20%
84.47.000	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials other than machines falling within heading 84.49	20%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.48.010	Work holders, self-opening dieheads and dividing heads, for machine-tools, tool holders (for machines of headings 84.45 to 84.47)	20%
84.48.020	Other accessories and parts for use with the machine-tools of heading 84.45	15%
84.48.030	Other accessories and parts for use with machine-tools of heading 84.46 or 84.47	15%
84.49.010	Tools for working in the hand, pneumatic or with self-contained non-electric motor	20%
84.49.020	Parts for tools of tariff No. 84.49.010	15%
84.50.000	Gas-operated welding, brazing, cutting and surface tempering appliances	20%
84.56.010	Sorting, screening, separating or washing machines for earth, stones, ores or other mineral substances ...	20%
84.56.020	Crushing or grinding machinery for earth, stones, ores or other mineral substances	20%
84.56.030	Mixing or kneading machinery for earth, stones, ores or other mineral substances	20%
84.56.040	Other machinery for agglomerating, moulding or shaping solid minerals, fuels, ceramic paste or similar materials	20%
84.56.050	Parts of machines of heading 84.56	20%
84.57.000	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	20%
84.59.020	Machines and mechanical appliances for public works, buildings or the like not falling within any other heading	20%
84.59.030	Machines and mechanical appliances for the animal or vegetable fats and oils industry not falling within any other heading	20%
84.59.040	Machines and mechanical appliances for the rubber or artificial plastic materials industries, not falling within any other heading	20%
84.59.050	Machines and mechanical appliances for the tobacco industry, not falling within any other heading ...	20%
84.59.060	Machines and mechanical appliances for treating wood, not falling within any other heading	20%
84.59.070	Machines and mechanical appliances for treating metal or metal carbides, not falling within any other heading	20%
84.59.090	Parts of machines and mechanical appliances of tariff Nos. 84.59.020 to 84.59.080	20%
84.60.000	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal	

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
	carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	20%
85.01.019	Other D.C. motors and generators	20%
85.01.020	Other motors including universal (A.C./D.C.) motors	20%
85.01.039	Other A.C. generators	20%
85.01.040	Generating sets with internal combustion piston engines	25%
85.01.050	Rotary converters	25%
85.01.060	Parts of the goods of tariff Nos. 85.01.010 to 85.01.050	20%
85.01.070	Liquid dielectric transformers	20%
85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof	20%
85.15.022	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers	55%
87.01.010	Track-laying tractors	25%
92.12.019	Other prepared media for sound or similar recordings including prepared record blanks and matrices.	45%
98.05.002	Graphite lead for the manufacture of pencils, other than lumograph	25%
98.08.001	Computer and other typewriter ribbons, whether or not in spools; ink-pads, with or without boxes ...	80%

THIRD SCHEDULE

(s. 9)

(Replacement of the Fourth Schedule to the Customs and Excise Act,
Cap. 472)

Delete the Fourth Schedule and insert the following—

EXPORT DUTIES

1. *Value for duty purposes.*

The value for duty purposes shall include the contract price or the auction price realized, packing, handling, storage and all other relevant charges up to the time of delivery on board the aircraft or vessel or to the place of exit from Kenya, but does not include the duty element.

2. *Coffee:*

- (1) In this item "coffee" has the meaning assigned to it in the Coffee Act (Cap. 333).
(2) Except as provided in paragraph (3), duty shall be payable on all coffee sold at the Nairobi Coffee Auction and intended for export as follows:

<i>Average price per tonne</i>	<i>Rate of duty</i>
K£1,200 or less	Nil
Exceeding K£1,200 but not exceeding K£1,700	10% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£1,700 but not exceeding K£2,200	12.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,200 but not exceeding K£2,700	15% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,700 but not exceeding K£3,200	17.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,200 but not exceeding K£3,700	20% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,700	25% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.

- (3) Duty shall be payable on coffee sold at the Nairobi Coffee Auction and intended for export to a Preferential Trade Area member state as follows:

<i>Average price per tonne</i>	<i>Rate of duty</i>
K£1,200 or less	Nil
Exceeding K£1,200 but not exceeding K£1,700	7% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.

THIRD SCHEDULE—(Contd.)

Rate of duty

Exceeding K£1,700 but not exceeding K£2,200	8.75% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,200 but not exceeding K£2,700	10.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,700 but not exceeding K£3,200	12.25% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,200 but not exceeding K£3,700	14% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,700	17.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.

(4) In paragraph (2) "average price per tonne" means the total of the auction prices paid by the exporter, whether for quota or non-quota coffee, including commission, in any month, divided by the total sum of tonnes purchased by him during that month.

(5) No duty shall be charged on any consignment of coffee entered for export which does not exceed five kilogrammes in weight.

(6) Duty payable under paragraphs (2) and (3) shall be collected by the Coffee Board of Kenya and paid to the Controller of Inland Revenue within fourteen (14) days from the date it was collected.

(7) Where the Commissioner has reason to believe that coffee grown in Kenya which has been entered for export has not been sold at the Nairobi Coffee Auction, he shall levy a duty thereon at the rate of K£300 per tonne or *pro rata* for every part of a tonne, or 10 per cent of the value as defined in item 1, whichever is the greater.

3. Tea:

(1) In this item—

"tea" means any goods manufactured from "tea" as defined in the Tea Act (Cap. 343), other than instant tea;

"instant tea" means a preparation from tea which when immersed in water becomes immediately and wholly soluble therein.

(2) Except as provided for in paragraph (3) duty shall be payable on all tea on the value of the appropriate grade or description thereof at the port or place of export as follows:

Value per tonne

Rate of duty

K£1,200 or less

Nil

Exceeding K£1,200 but not exceeding K£1,700

10% of the difference between the price and K£1,200 per tonne or *pro rata* per part tonne.

THIRD SCHEDULE—(Contd.)

<i>Value per tonne</i>	<i>Rate of duty</i>
Exceeding K£1,700 but not exceeding K£2,200	12.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,200 but not exceeding K£2,700	15% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,700 but not exceeding K£3,200	17.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,200 but not exceeding K£3,700	20% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,700	25% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.

(3) Duty shall be payable on tea for export to the Preferential Trade Area member states on the value of the appropriate grade or description thereof at the port or place of export as follows:

<i>Value per tonne</i>	<i>Rate of duty</i>
K£1,200 or less	Nil
Exceeding K£1,200 but not exceeding K£1,700	7% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£1,700 but not exceeding K£2,200	8.75% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,200 but not exceeding K£2,700	10.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,700 but not exceeding K£3,200	12.25% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,200 but not exceeding K£3,700	14% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,700	17.5% of the difference between the price and K£1,200 per tonne or <i>pro rata</i> per part tonne.

(4) No duty shall be charged on any consignment of tea entered for export which does not exceed five kilogrammes in weight.

(5) Duty payable under paragraph (2) shall be paid to the Commissioner.

THIRD SCHEDULE—(Contd.)

4. *Wattle (Mimosa) Extract:*

- (1) In this item "wattle extract" means tannin whether crude or refined extracted in any method from wattle (mimosa) bark.
- (2) Duty shall be payable on all wattle extract on the value of the extract at the port or place of export at a rate of 5 per cent.

5. *Iron or Steel Scrap:*

- (1) In this item "iron or steel scrap" includes any old, broken or defaced ferric metal (including alloys thereof) or old ferric metal goods (including machinery) whether wholly or partly manufactured.
- (2) Duty shall be payable on all iron or steel scrap on the value of the scrap at the port or place of export at a rate of 5 per cent.

6. *Aluminium Scrap:*

- (1) In this item "aluminium scrap" includes any old, broken or defaced aluminium metal (including alloys thereof) or old aluminium goods (including machinery) whether wholly or partly manufactured.
- (2) Duty shall be payable on all aluminium scrap on the value of the scrap at the port or place of export at a rate of 5 per cent.

FOURTH SCHEDULE

(Amendments to Part II of the First Schedule to the Sales Tax Act, Cap. 476)

Delete the rates of tax shown against the Tariff Nos. set out below and substitute the rates shown:

Chapter	Tariff Description	Quantity	New Rate of Tax
22.01.001..	Water including spa waters and aerated waters	} Taxable Value	70%
22.02.001..	Lemonade, flavoured spa waters and flavoured aerated waters		60%
22.03.001..	Stout	Per litre	Sh. 8-08
22.03.009..	Other beer made from malt (including ale and porter)	Per litre	Sh. 8-08
28.58.002..	Distilled conductivity water and water of similar purity	}	60%
37.08.000..	Chemical products and flash light materials, of a kind and in a form suitable for use in photography		50%
71.01.000..	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	}	50%
71.02.010..	Diamonds, rough, unsorted		50%
71.02.030..	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted	}	50%
71.02.040..	Other diamonds, cut or otherwise worked, not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)		50%
71.02.050..	Precious or semi-precious stones other than diamonds	} Taxable Value	50%
71.03.000..	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)		50%
71.05.010..	Unwrought silver, including silver gilt and platinum plated silver	}	50%
71.05.020..	Semi-manufactured silver, including silver gilt and platinum plated silver		50%
71.06.000..	Rolled silver, unworked, or semi-manufactured	}	50%
71.07.011..	Gold bullion, non-monetary, unworked		50%
71.07.012..	Gold, partly worked, non-monetary	}	50%
71.08.000..	Rolled gold on base metal or silver, unworked or semi-manufactured		50%
71.09.010..	Platinum and platinum alloys, unwrought (i.e. in lumps, grains, ingots and other primary forms)	}	50%

FOURTH SCHEDULE—(Contd.)

Chapter	Tariff Description	Quantity	New Rate of Tax
71.09.020..	Other metals of the platinum group and alloys thereof, unwrought (i.e. in lumps, grains, ingots and other primary forms)	} Taxable Value	50%
71.09.030..	Semi-manufactured platinum (i.e. bars, sheets, strips, tubes, wire and other semi-manufactured forms)		50%
71.10.000..	Rolled platinum or other platinum group metals on base metal or precious metal, unworked or semi-manufactured		50%
71.11.010..	Sweepings, residues, lemel, and other waste and scrap of gold, excluding sweepings containing other precious metals		50%
71.12.000..	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases)		50%
71.13.000..	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within tariff heading 71.12		50%
71.14.009..	Other articles of precious metals or rolled precious metals		50%
71.15.000..	Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed)		50%
71.16.009..	Other imitation jewellery		50%
83.09.001..	Beads and spangles of base metal		50%
87.02.011..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1,200 cubic centimetres		30%
87.02.012..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity not exceeding 1,200 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister		30%
87.02.013..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres		40%
87.02.014..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister		40%
87.02.015..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres		55%

FOURTH SCHEDULE—(Contd.)

Chapter	Tariff Description	Quantity	New Rate of Tax
87.02.016..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ..	} Taxable Value	55%
87.02.017..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres ..		75%
87.02.018..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ..		75%
87.02.019..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres ..		195%
87.02.021..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ..		195%
87.02.022..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres ..	} Taxable Value	340%
87.02.029..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ..		340%
92.12.019..	Other prepared media for sound or similar recording including prepared record blanks and matrices ..		35%

FIFTH SCHEDULE

(s. 26)

(Amendments to the Second Schedule to the Sales Tax Act, Cap. 476)

- Delete all references to the following tariff Nos.: 02.06.011, 02.06.012, 27.15.000, 27.16.000, 31.02.080, 31.05.010, 31.05.020, 31.05.041, 56.05.010, 56.05.020, 56.05.030, 56.05.040, 83.07.003, 84.06.032, 84.17.022, 84.24.049, 84.24.051, 84.25.051, 84.27.020, 84.30.019, 84.59.080.
- Insert in their correct numerical order the new tariff Nos. and the corresponding descriptions specified below:

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
21	21.07.003	Food mix for manufacture of infant milk.
31	31.02.081	Calcium ammonium nitrate containing not more than 26 per cent by weight of nitrogen.
	31.02.089	Other fertilizers, nitrogenous
	31.05.011	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 25: 5+5s).
	31.05.012	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 22: 21:17).
	31.05.013	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 20: 10:10).
	31.05.014	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 17: 17:17).
	31.05.015	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 15: 15:15).
	31.05.016	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 15: 15:6+4MgO).
	31.05.017	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium (NPK 6: 18:20+2MgO).
	31.05.019	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorus and potassium, other.
	31.05.021	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and phosphorus (NP 20:20:20).
	31.05.029	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen, and phosphorus, other.

FIFTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	31.05.030	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and potassium.
	31.05.041	Monoammonium phosphate (MAP 11:52:0).
	31.05.042	Diammonium phosphates (DAP 18:46:0).
	31.05.043	Other ammonium phosphates.
	31.05.049	Other fertilizers, not elsewhere specified; goods of the present Chapter in tablets, lozenges and similar preparations in packings of a gross weight not exceeding 10 kg.
	37.01.009	Other photographic plates and films.
84	84.30.013	Machinery for brewing.
	84.34.011	Machinery, apparatus and accessories for type-founding or type setting and machinery for preparing or working printing blocks, plates or cylinders, of a kind used in offices.
	84.40.020	Clothes-washing machines, each of a dry linen capacity exceeding 6 kg.
	84.40.030	Dry-cleaning machines.
	84.40.061	Wringers, mangles, shaker tumblers, tumble dryers, ironing machines and steam presses for pressing garments.

SIXTH SCHEDULE

(s. 27)

(Insertion of new Third Schedule to the Sales Tax Act, Cap. 476)

Insert the following new Schedule immediately after the Second Schedule—

THIRD SCHEDULE

DESIGNATED GOODS

Precious and semi-precious stones and goldsmiths and silversmiths wares and other precious metals or rolled precious metals and other goods within the following C.C.C.N. categories are designated goods.

<i>Tariff Number</i>	<i>Tariff Description</i>
71.01.000	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport).
71.02.010	Diamonds, rough, unsorted.
71.02.030	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted.
71.02.040	Other diamonds, cut or otherwise worked, not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).
71.02.050	Precious or semi-precious stones other than diamonds.
71.03.000	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).
71.05.010	Unwrought silver, including silver gilt and platinum plated silver.
71.05.020	Semi-manufactured silver, including silver gilt and platinum plated silver.
71.06.000	Rolled silver, unworked or semi-manufactured.
71.07.011	Gold bullion, non-monetary, unworked.
71.07.012	Gold, partly worked, non-monetary.
71.08.000	Rolled gold on base metal or silver, unworked or semi-manufactured.
71.09.010	Platinum and platinum alloys, unwrought (i.e. in lumps, grains, ingots and other primary forms).
71.09.020	Other metals of the platinum groups and alloys thereof, unwrought (i.e. in lumps, grains, ingots and other primary forms).
71.09.030	Semi-manufactured platinum (i.e. bars, sheets, strips, tubes, wire and other semi-manufactured forms).
71.10.000	Rolled platinum or other platinum group metals on base metal or precious metal, unworked or semi-manufactured.
71.11.010	Sweepings, residues, lemelts and other waste and scrap of gold, excluding sweepings containing other precious metals.

<i>Tariff Number</i>	<i>Tariff Description</i>
71.11.020	Sweepings, residues, lemelts and other waste and scrap of precious metals, other than gold.
71.12.000	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases).
71.13.000	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within tariff heading 71.12.
71.14.009	Other articles of precious metals or rolled precious metals.
71.15.000	Articles consisting of, or incorporating precious or semi-precious stones (natural, synthetic or reconstructed).
95.05.001	Articles of personal adornment including beads, of tortoise shell, mother of pearl, ivory, bone, horn, coral, or other animal carving material.
95.05.009	Worked tortoise shell, mother of pearl, ivory, bone, horn, coral and articles of those materials, other than articles of personal adornment.