

**THE FINANCE ACT, 1988****No. 10 of 1988***Date of Assent: 15th September, 1988**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**

**ENACTED** by the Parliament of Kenya as follows:—

**PART I—PRELIMINARY**

**1.** This Act may be cited as the Finance Act, 1988, and shall come into operation, or be deemed to have come into operation, as follows—

Short title  
and  
commencement.

- (a) section 2 (b), on the 1st July, 1978;
- (b) sections 28, 29, 31, 32 (a), 33, 34, 35, 36 and 37, in the year of income commencing on the 1st January, 1989;
- (c) section 32 (b), in the year of income commencing on the 1st January, 1982;
- (d) all other provisions on the 17th June, 1988.

**PART II—CUSTOMS AND EXCISE**

**2.** Section 2 of the Customs and Excise Act is amended—

Amendment of  
section 2 of  
Cap. 472.

(a) in subsection (1)—

(i) by inserting the following new paragraph in the definition of “manufacture”—

(d) the production of goods for export under bond;

(ii) by inserting the following new definitions in their proper alphabetical sequence—

“bonded factory” means the premises licensed by the Commissioner for the manufacture of goods for export under bond;

“manufacture under bond” means the production of goods for export under a licence issued under section 58A;

(b) in subsection (2), by adding the following new paragraph immediately after paragraph (j)—

(k) customs warehouse rent payable in respect of goods stored or deposited in a customs warehouse shall be deemed to be duty.

Amendment of  
section 12 of  
Cap. 472.

3. Section 12 (2) of the Customs and Excise Act is amended—

- (a) by deleting the full stop at the end of paragraph (b) and inserting a colon; and
- (b) by inserting the following proviso immediately after paragraph (b)—

Provided that the Commissioner may, with the approval of the Minister, permit the assembly of any vehicle, machinery or part processing of any other goods if he is satisfied that the vehicle, machinery or other goods will not lose their identity after the assembly or part processing.

Amendment of  
section 34 to  
Cap. 472.

4. Section 34 (1) of the Customs and Excise Act is amended by deleting the words “two months” and “one month’s” wherever they appear and inserting the words “sixty days” and “thirty days” respectively.

Insertion of  
new Part IVA  
in Cap. 472.

5. The Customs and Excise Act is amended by inserting immediately after section 58 the following new Part—

#### PART IVA—PROVISIONS RELATING TO MANUFACTURE UNDER BOND

Licensing  
of  
bonded  
factories.

58A. (1) The Commissioner may, on application and with the prior approval of the Minister and subject to such conditions as the Commissioner may impose, issue a licence in the prescribed form to any person to manufacture goods for export under bond in specified premises; and the Commissioner may refuse to issue a licence or, by notice in writing, suspend, revoke or refuse to renew a licence on the grounds stated in the notice.

(2) Applications for a licence under this section shall be in the prescribed form and shall be accompanied by the prescribed fee.

(3) A licence issued under subsection (1) shall be subject to the payment of the prescribed annual fee and shall expire on the 31st December in each year.

(4) The Commissioner may require the person applying for a licence to furnish such security as the Commissioner may think appropriate as a condition to the grant of the licence and the

Commissioner may, at any time, require a licensee to furnish a new security in a different amount or on different terms.

(5) No premises shall be used for manufacturing under bond unless there is in relation thereto a valid licence.

(6) Any person who uses or permits his premises to be used for manufacturing under bond without a licence, or a licensee who uses or permits his bonded factory to be used in contravention of the terms of his licence shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both; and any goods in respect of which an offence has been committed shall be liable to forfeiture.

Entry of premises as bonded factories.

58B. (1) A licensee shall, before commencing to manufacture under bond, make entry in the prescribed form and in the prescribed manner of each building, room, place and item of plant in his factory which he proposes to use in the manufacture or storage of raw materials or manufactured goods; and, in each entry, he shall specify the purpose for which each building, room, place or item of plant is to be used.

(2) A licensee shall not, in the course of manufacturing goods under bond—

- (a) make use of a building, room, place or item of plant in relation to which entry is required under this section unless there is, in respect thereof, a valid entry;
- (b) effect, without prior permission of the Commissioner, an alteration in shape, position or capacity to a building, room, place or plant.

Revocation of licence, etc.

58C. (1) Where the Commissioner suspends, revokes or refuses to renew a licence under section 58A (1), he shall serve or cause to be served, in writing, on the licensee a notice to that effect.

(2) The notice referred to in subsection (1) may be served by delivering it to the licensee or

by leaving it at the bonded factory or with the person in charge of the bonded factory and thereafter the notice shall be deemed to have been served.

Entry of plant, machinery, etc. for exportation or for home use.

58D. (1) Where a manufacturer ceases to be licensed under section 58A, he shall enter and deliver for exportation or for removal to another bonded factory or for home use all the plant, machinery and equipment, raw materials or manufactured goods in the bonded factory within such time as the Commissioner may specify.

(2) Where on the expiry of the time specified by the Commissioner under subsection (1), the plant, machinery and equipment, raw materials or manufactured goods are not entered and delivered in accordance with subsection (1) then the plant machinery and equipment, raw materials or manufactured goods shall be liable to forfeiture.

Manufacturer to provide facilities.

58E. (1) A manufacturer shall—

- (a) provide office accommodation and just weights, scales, measures and other facilities for examining and taking account of goods and for securing them as the proper officer may reasonably require;
- (b) keep a record of all items of plant, machinery and equipment, raw materials and goods manufactured therein and keep that record at all times available for examination by the proper officer;
- (c) provide all necessary labour and materials for the storing, examining, packing, marking, coopering, weighing and taking stock of the goods therein whenever the proper officer so requires.

(2) Where a manufacturer contravenes any of the provisions of this section, the Commissioner may direct that the manufacturer shall cease operations until he has complied with those provisions to the satisfaction of the Commissioner.

(3) A manufacturer who contravenes any of the provisions of this section or of a direction given by the Commissioner under this section shall be guilty of an offence.

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Receipt  
and storage  
of raw  
materials  
and  
manufac-  
tured  
goods.

58F. (1) All raw materials, whether imported or obtained locally, received in the bonded factory shall be stored in a room of which an entry for the purpose has been made in accordance with section 58B (1) and which shall be known as the raw materials stock room.

(2) All manufactured goods shall, after the process of manufacture, be forthwith stored in a room of which entry for the purpose has been made in accordance with section 58B (1) and which shall be known as the manufactured goods stock room.

(3) All the waste from the manufacturing process and all manufactured goods which are not of the required standards or specifications shall, after the process of manufacture, be forthwith stored in a room of which entry has been made for the purpose in accordance with section 58B (1) and which shall be known as the waste and rejects stock room.

(4) A stock room shall not be used for any purpose other than the purpose for which entry has been made.

(5) The raw materials and manufactured goods shall be stored in such a way as to facilitate the easy taking of their full account.

(6) A licensee who contravenes this section shall be guilty of an offence and the raw materials or manufactured goods in respect of which an offence has been committed shall be liable to forfeiture.

Provisions  
relating  
to stock  
registers.

58G. (1) A licensee shall keep in the prescribed manner—

- (a) a raw materials stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all raw materials; and
- (b) a manufactured goods stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all manufactured goods; and

(c) a waste and rejects stock register and shall, each day, enter therein the particulars of all receipts and deliveries of all waste and rejects.

(2) The stock registers shall be available for inspection by the proper officer at all times and the proper officer may take copies of any entry therein.

(3) A licensee who contravenes the provisions of this section shall be guilty of an offence.

**Manner of dealing with deficiencies and excesses in stock rooms.**

58H. (1) Where upon the proper officer taking stock of the raw materials or manufactured goods in a bonded factory he establishes excesses or deficiencies which the licensee fails to account for to the satisfaction of the proper officer, the licensee shall be guilty of an offence and liable to—

(a) a fine not exceeding one hundred thousand shillings or twice the ex-factory value (or c.i.f. value in respect of imports) of the deficiency or excess, whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which an offence has been committed shall be liable to forfeiture; and

(b) pay the full duties on the excesses or deficiencies.

(2) Any licensee who, without the permission of the Commissioner, disposes of or allows to be disposed of raw materials or manufactured goods from a bonded factory, within the Kenyan local market, whether on payment or not, or any person who acquires, keeps, conceals or has in his possession such raw materials or manufactured goods from a bonded factory, shall be guilty of an offence and liable to a fine not exceeding two hundred thousand shillings or three times the ex-factory value of the raw materials or manufactured goods, whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the

goods in respect of which the offence has been committed shall be deemed to be prohibited goods as from the date of such disposal or acquisition.

**Importation of equipment, machinery, raw materials, etc.** 58r. (1) All items of plant, machinery, spares and imported raw materials for use in the manufacture of goods for export under bond, shall be duly entered and delivered to the bonded factory within such time and subject to such conditions as the Commissioner may prescribe; and if the goods described in this section are not so delivered, then, as from the date of importation, the plant, machinery, spares and raw materials shall be deemed to be prohibited goods, unless a satisfactory explanation is given to the proper officer to account for any delay.

(2) All manufactured goods shall be duly exported within such time and subject to such conditions as the Minister may prescribe; and if the goods are not so exported, then, as from the last date on which the goods should have been so exported, those goods shall be deemed to be prohibited goods.

(3) A manufacturer who contravenes this section shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or twice the ex-factory value (or c.i.f. value in respect of imports), whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods thereof shall be liable to forfeiture, and, in addition, the Commissioner may revoke the licence issued under section 58A.

6. Section 64 of the Customs and Excise Act is amended by deleting subsection (2) and inserting the following—

Amendment of section 64 of Cap. 472.

(2) A person who contravenes this section, or any of the conditions which may have been imposed by the proper officer, 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.

Amendment of  
section 65 of  
Cap. 472

7. Section 65 of the Customs and Excise Act is amended by deleting subsection (2) and inserting the following—

(2) A person who—

(a) contravenes any conditions imposed under subsection (1) (b); or

(b) contravenes any undertaking given under subsection (1) (d),

shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both; and the goods in respect of which the offence has been committed shall be liable to forfeiture.

Amendment of  
section 66 of  
Cap. 472.

8. Section 66 of the Customs and Excise Act is amended by deleting subsection (2) and inserting the following—

(2) A person who contravenes this section, or any conditions imposed by the proper officer, 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 the goods in respect of which the offence has been committed shall be liable to forfeiture.

Amendment of  
section 69 of  
Cap. 472.

9. Section 69 of the Customs and Excise Act is amended by deleting subsection (2) and inserting the following—

(2) An owner who contravenes this section shall be guilty of an offence and liable to a fine not exceeding fifty thousand shillings.

Amendment of  
section 117 of  
Cap. 472.

10. Section 117 of the Customs and Excise Act is amended, in the proviso to subsection (1) (d), by deleting the word “specified” and inserting the word “specific”.

Insertion of  
new section  
127B to  
Cap. 472.

11. The Customs and Excise Act is amended by inserting the following new section 127B immediately after section 127A—

Appraisal of  
value of  
imported  
goods, etc

127B. (1) Notwithstanding any other provisions of this Act, where the Commissioner, or any officer authorized by the Commissioner, has reason to believe that the value of the imported goods or goods for export or goods for re-exportation is



below the normal price as defined in the Seventh Schedule or section 127A, as the case may be, the Commissioner or the officer authorized by the Commissioner shall appraise or cause the goods to be appraised in accordance with the rate and price for which goods of similar kind and quality have been imported or exported previously.

(2) A certificate of the appraised value given under the hand of the Commissioner or officer authorized by the Commissioner shall be prima facie evidence of the value of those goods.

12. Section 143 of the Customs and Excise Act is amended—

Amendment of  
section 143 of  
Cap. 472.

(a) by deleting subsection (3) and inserting the following new subsection—

(3) Where the proper officer gives permission for the importation of goods under this section, he may impose such conditions as he thinks fit, and, whether or not he imposes any conditions, it shall be a condition of importation that the goods shall be exported within twelve months of the date of their importation unless the Minister otherwise directs;

(b) in subsection 5—

(i) by deleting the full stop at the end thereof and inserting a colon; and

(ii) by inserting the following proviso—

Provided that the payment of duty shall not absolve the owner from his obligation to export the goods within such period, not exceeding sixty days, from the date of payment of duty as the proper officer may allow unless the Minister otherwise directs.

13. Section 170 of the Customs and Excise Act is amended—

Amendment of  
section 170 of  
Cap. 472.

(a) in subsection (4), by inserting the words "the owner or" immediately after the word "or" appearing in the first line;

(b) by deleting subsection (5) and inserting the following new subsection—

(5) Where, on the search of an aircraft, vessel or vehicle under this section, goods are found in relation to which an offence under this Act has been committed, then the master of the aircraft or vessel or the owner or the person in charge of the vehicle 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 the goods shall be liable to forfeiture;

(c) in subsection (7), by deleting the full stop at the end thereof and inserting the words “and liable to imprisonment for a term not exceeding three years or to a fine not exceeding one hundred thousand shillings or to both”.

Amendment of section 203 of Cap. 472.

14. Section 203 (2) of the Customs and Excise Act is amended in paragraph (b) by inserting the word “the” between the words “of” and “thing”.

Amendment of section 204 of Cap. 472.

15. Section 204 of the Customs and Excise Act is amended by deleting the words “or to the owner thereof”.

Amendment of section 209 of Cap. 472.

16. Section 209 (1) of the Customs and Excise Act is amended—

(a) in paragraph (a), by deleting the words “six months” and inserting the words “twelve months”; and

(b) in paragraph (b), by deleting the words “twelve months” and inserting the words “three years”.

Amendment of the First Schedule to Cap. 472.

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

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

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

Replacement of the Second Schedule to Cap. 472.

18. The Customs and Excise Act is amended by repealing the Second Schedule (suspended duties) and inserting the new Second Schedule set out in the Third Schedule to this Act.

19. Part B (general exemptions) of the Third Schedule to the Customs and Excise Act is amended in item 4 by inserting the following new paragraph—

Amendment to the Third Schedule to Cap. 472.

(4) Any unexposed sensitized films imported by a person licensed by the Ministry of Information and Broadcasting to shoot films in Kenya.

20. The Customs and Excise Act is amended by repealing the Fifth Schedule (excise duties) and inserting the new Fifth Schedule set out in the Fourth Schedule to this Act.

Replacement of the Fifth Schedule to Cap. 472.

### PART III—SALES TAX

21. Section 2 of the Sales Tax Act is amended by inserting the following new subsections immediately after subsection (4)—

Amendment to section 2 of Cap. 476.

- (5) For the purposes of this Act, where—
- (a) in the case of taxable goods manufactured in Kenya, all or substantially all of the sales of the goods in Kenya are made by the manufacturer to one or more persons related to the manufacturer; or
  - (b) in the case of taxable goods imported into Kenya for resale, all or substantially all of the imports of the goods of the manufacturer are made by one or more persons related to the manufacturer; or
  - (c) the one or more persons described in paragraph (a) or (b) in turn make sales of the goods to one or more persons related to them or the manufacturer,

then any such person shall be deemed to be the manufacturer of those goods in Kenya and any sales of those goods by him shall be deemed to be the sale of goods manufactured by him.

(6) For the purposes of this Act, a person is related to another person if—

- (a) either person participates directly or indirectly in the management, control or capital of the business of the other; or
- (b) a third person participates directly or indirectly in the management, control or capital of the business of both; or

(c) an individual, who participates in the management, control or capital of the business of one, is associated by marriage, consanguinity or affinity to an individual who participates in the management, control or capital of the business of the other:

Provided that the provisions of subsections (5) and (6) shall not apply where the Commissioner is satisfied that the goods are sold at prices which are consistent with the provisions of section 8.

Amendment of  
section 9 of  
Cap. 476.

22. Section 9 of the Sales Tax Act is amended by repealing subsection (5) and renumbering subsection (6) as subsection (5).

Insertion of  
new section  
15A in  
Cap. 476.

23. The Sales Tax Act is amended by inserting the following new section immediately after section 15—

Commis-  
sioner's  
discretion  
to abandon  
or remit  
tax.

15A. (1) Notwithstanding the provisions of this Act, the Commissioner may, with the approval of the Minister, in any case where he is of the opinion that he should refrain from assessing tax on goods sold by, or recovering tax from, a person by reason of—

- (a) uncertainty as to any question of law or fact; or
- (b) consideration of hardship or equity; or
- (c) impossibility, or undue difficulty or expense, of recovery of tax,

elect to refrain from assessing or recovering the tax in question and thereupon liability to the tax shall be deemed to be extinguished or the tax shall be deemed to be abandoned or remitted, as the case may be.

(2) In any case which has been referred to him, and where he considers it appropriate, the Minister may, in writing direct the Commissioner—

- (a) to take such action under this section as the Minister may deem fit; or
- (b) to obtain the direction of the court upon the case.

(3) Where the Commissioner has elected to refrain from assessing or recovering tax under subsection (1), he shall report that election in writing to the Minister as soon as may be after the 30th June next following his election.

24. Section 16 of the Sales Tax Act is amended by repealing subsection (2) and inserting the following new subsections—

Amendment of section 16 of Cap. 476.

(2) Any penalty charged under subsection (1) shall, for the purposes of this Act relating to the collection and recovery of tax, be deemed to be tax; and any penalty which remains unpaid after becoming due and payable under subsection (1) shall attract a further penalty equal to two per cent per month or part thereof.

(3) The Commissioner may, with the approval of the Minister, remit in whole or in part any penalty payable under this section.

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

Amendment of section 25 of Cap. 476.

(a) in subsection (1)—

(i) by deleting the words “manufactured goods” appearing in paragraphs (b) and (c) and inserting the words “taxable manufactured goods”;

(ii) by deleting paragraphs (d) and (e) and inserting the following—

(d) designated goods have been imported into Kenya or purchased for resale and tax has been paid in respect of those goods;

(e) 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;

(f) any tax has been paid in error; or

(g) in the opinion of the Minister, it is the public interest to do so;

(b) by repealing subsections (4) and (5).

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

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

## PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

Amendment of  
Second  
Schedule to  
Cap. 482.

27. The Second Schedule to the Local Manufactures (Export Compensation) Act is amended by making the various amendments set out in the Eighth Schedule to this Act in the manner therein described.

## PART V—INCOME TAX

Amendment of  
section 2 of  
Cap. 470.

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

“wife’s professional income” means the gains or profits of a married woman living with her husband derived from the exercise by her (but not as a partner of a partnership in which her husband is a partner) of one of the professions specified in the Fifth Schedule being also a person who has the qualifications specified in that Schedule relevant to that profession;

“wife’s professional income rate” means the wife’s professional income rate specified in paragraph 1A of Head B of the Third Schedule.

Insertion of  
new section  
4A in  
Cap. 470.

29. The Income Tax Act is amended by inserting the following new section immediately after section 4—

Income from  
businesses  
where foreign  
exchange loss  
or gain is  
realized.

4A. (1) A foreign exchange gain or loss realized on or after 1st January, 1989 in a business carried on in Kenya shall be taken into account as a trading receipt or deductible expenses in computing the gains and profits of that business for the year of income in which that gain or loss was realized:

Provided that—

(i) no foreign exchange gain or loss shall be taken into account to the extent that taking that foreign exchange gain or loss into account would duplicate the amounts of gain or loss accrued in any prior year of income; and

(ii) the foreign exchange loss shall be deferred (and not taken into account)—

(a) where the foreign exchange loss is realized by a company with respect to a loan from a person who, alone or together with four or fewer other

persons, is in control of that company and the highest amount of all loans by that company outstanding at any time during the year of income is more than three times the sum of the revenue reserves (retained earnings) and the issued and paid up capital of all classes of shares of the company; or

(b) to the extent of any foreign exchange gain that would be realized if all foreign currency assets and liabilities of the business were disposed of or satisfied on the last day of the year of income and any foreign exchange loss so deferred shall be deemed realized in the next succeeding year of income.

(2) The amount of foreign exchange gain or loss shall be calculated in accordance with the difference between (a times  $r^1$ ) and (a times  $r^2$ ) where—

- a is the amount of foreign currency received, paid or otherwise computed with respect to a foreign currency asset or liability in the transaction in which the foreign exchange gain or loss is realized;
- $r^1$  is the official rate of exchange for that foreign currency ("a") at the date of the transaction in which the foreign exchange gain or loss is realized;
- $r^2$  is the official rate of exchange for that foreign currency ("a") at the date on which the foreign currency asset or liability was obtained or established or on the 30th December, 1988, whichever date is the later.

(3) For the purposes of this section, no foreign exchange loss shall be deemed to be realized where a foreign currency asset or liability is disposed of or satisfied and within a period of sixty days a substantially similar foreign currency asset or liability is obtained or established.

(4) For the purposes of this section—

“foreign currency asset or liability” means an asset or liability denominated in, or the amount of which is otherwise determined by reference to, a currency other than the Kenya Shilling;

“control” shall have the meaning ascribed to it in paragraph 32 (1) of the Second Schedule;

“company” does not include a bank or a financial institution licensed under the Banking Act.

Cap. 488.

Repeal of section 12 of Cap. 470.

30. Section 12 of the Income Tax Act is repealed.

Amendment of section 15 of Cap. 470.

31. Section 15 (7) (e) of the Income Tax Act is amended by renumbering subparagraphs (iii) and (iv) as subparagraphs (iv) and (v) and inserting the following new subparagraph (iii)—

(iii) employment the gains or profits from which is wife’s employment income and profession the gains and profits from which is wife’s professional income.

Amendment of section 16 of Cap. 470.

32. Section 16 (2) of the Income Tax Act is amended—

(a) by inserting the following new paragraph immediately after paragraph (i)—

(j) interest payments in proportion to the extent that the highest amount of all loans held by the company at any time during the year of income exceeds the greater of—

(i) three times the sum of the revenue reserves and the issued and paid up capital of all classes of shares of the company; or

(ii) the sum of all loans acquired by the company prior to the 16th June, 1988 and still outstanding in that year,

where the company is in the control of a non-resident person alone or together with four or fewer other persons and where the company is not a bank or a financial institution licensed under the Banking Act; and for the purposes of this paragraph “control” shall have the meaning ascribed to it in paragraph 32 (1) of the Second Schedule;

Cap. 488.



(b) by adding the following new paragraph—

(k) any payment which purports to be a payment of rent, hire or other similar payment unless the Commissioner is satisfied—

(i) that the sole consideration for that payment is the use of or the right to use an asset;  
and

(ii) that the whole of that payment is income in the hands of the recipient.

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

Amendment of section 34 of Cap. 470.

(b) tax upon that part of the total income which consists of wife's employment income and wife's professional income shall be charged for a year of income at the wife's employment income rate and the wife's professional income rate, as the case may be, for that year of income.

34. The First Schedule to the Income Tax Act is amended by adding the following new paragraphs immediately after paragraph 39—

Amendment to the First Schedule of Cap. 470.

40. Interest earned on contributions paid into the Deposit Protection Fund established under the **Banking Act**.

Cap. 488.

41. Interest paid on loans granted by the Local Government Loans Authority established by section 3 of the Local Government Loans Act.

Cap. 270.

35. The Second Schedule to the Income Tax Act is amended—

Amendment to the Second Schedule of Cap. 470.

(a) by adding the following new sub-paragraphs to the proviso to paragraph 1 (1)—

(iii) where any deductions in respect of that capital expenditure are deductible in accordance with paragraph 24 or 24A, the deductions under this paragraph shall be made by reference to that capital expenditure reduced by the amount of those deductions;

(iv) where in any year of income an amount has in accordance with paragraph 24A (3) been treated

as a trading receipt, the deductions under this paragraph shall be made by reference to that capital expenditure reduced by any deduction made in accordance with paragraph 24 and that expenditure shall be deemed to have been incurred in that year of income;

(b) in paragraph 3, by deleting subparagraph (a) and inserting the following new paragraph—

(a) in relation to a building which had not been used before the year of income 1974, the capital expenditure incurred on the construction of the building as computed under paragraph 1 less the total of—

(i) any deductions made under this Part; and

(ii) in a case to which proviso (iv) of paragraph 1 applies, the amount of deductions under this part which were deducted in computing the amount of the trading receipt under paragraph 24A (3); and

(iii) any deductions which would have been made had the building been an industrial building when first used;

(c) by deleting the proviso to paragraph 8 (1) and inserting the following—

Provided that—

(i) the cost of capital expenditure of any class of machinery in respect of which a deduction is allowable in accordance with paragraph 24 or 24A shall be deemed to be that cost reduced by the amount of those deductions;

(ii) where in any year of income an amount has, in accordance with paragraph 24A (3), been treated as a trading receipt, so much thereof as is referable to capital expenditure incurred on machinery of that class shall be deemed to be capital expenditure incurred on the purchase of machinery in that class in the year of income next succeeding that year of income;

(d) in paragraph 24, by deleting subparagraph (2) and inserting the following new subparagraph—

(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, and seventy-five per cent of the capital expenditure where the year of first use is any year of income commencing on or after the 1st January, 1989; and

(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 and Mombasa and the year of first use is the year of income commencing on the 1st January, 1988, and twenty-five per cent of the capital expenditure where the year of first use is any year of income commencing on or after the 1st January, 1989;

(e) by adding the following new paragraph immediately after paragraph 24—

**Capital expenditure on buildings and machinery for purposes of manufacture under bond.**

24A. (1) Subject to this Schedule, where capital expenditure is incurred on the construction of a building and on the purchase and installation therein of new machinery and the owner of that machinery being also the owner of that building uses that machinery in that building for the purposes of manufacture under bond there shall be deducted in computing the gains or profits of the person incurring that expenditure for the year of income in which that building and that machinery was first used for manufacture under bond, being any year of income commencing on or after the 1st January, 1988 a deduction referred to as an investment deduction.

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

- (a) seventy-five per cent of that capital expenditure where that manufacture is carried on within the municipalities of Nairobi or Mombasa; or
- (b) twenty-five per cent of that capital expenditure where that manufacture is carried on elsewhere.

(3) The deduction allowable under subparagraph (2) shall be in addition to any deduction under paragraph 24:

Provided that where the person incurring that capital expenditure ceases to be eligible to engage in manufacture under bond within three years of the date on which that manufacture was commenced, an amount equal to the deduction allowed under this Part reduced by any deductions which might have been deductible in respect of that capital expenditure under Part I and Part II if a deduction under this Part had not been allowable, shall be taken into account as a trading receipt in computing the gains and profits of that person for the year of income in which he ceases to be eligible to engage in the manufacture under bond.

- (4) (a) Capital expenditure incurred in the construction of a building does not include capital expenditure incurred on the acquisition of, or of rights in or over, land;
- (b) "Building", "installation" and "new" shall have the meaning ascribed to those words in paragraph 24 (2) (a) of this Schedule;
- (c) "Manufacture under bond" shall have the meaning ascribed to those words in section 2 (1) of the Customs and Excise Act.

Cap. 472.

Amendment to  
the Third  
Schedule to  
Cap. 470.

36. The Third Schedule to the Income Tax Act is amended in Head B paragraph 1A by deleting the words "The wife's employment income rates of tax shall be" and inserting the words "The wife's employment and wife's professional income rates of tax shall be".

37. The Income Tax Act is amended by inserting the following Schedule immediately after the Fourth Schedule—

Insertion  
of Fifth  
Schedule in  
Cap. 470.

FIFTH SCHEDULE (Section 2)

SCHEDULED PROFESSIONS AND SCHEDULED QUALIFICATIONS

| <i>Profession</i>                    | <i>Qualifications</i>  |           |
|--------------------------------------|--|-----------|
| 1. Medical .. .. .                   | Any person who is registered as a medical practitioner under the Medical Practitioners and Dentists Act.           | Cap. 253. |
| 2. Dental .. .. .                    | Any person who is registered as a dentist under the Medical Practitioners and Dentists Act.                        | Cap. 253. |
| 3. Legal .. .. .                     | Any person who is an advocate within the meaning of the Advocates Act.   | Cap. 16.  |
| 4. Surveyors—                        |  |           |
| (a) Land Surveyor .. .. .            | Any person licensed as a surveyor under the Survey Act.  | Cap. 299. |
| (b) Surveyor .. .. .                 | Any person who is a fellow or professional associate of the Royal Institution of Chartered Surveyors.              |           |
| 5. Architects or Quantity Surveyors. | Any person who is registered as an architect or quantity surveyor under the Architects and Quantity Surveyors Act. | Cap. 525. |
| 6. Veterinary Surgeons .. .. .       | Any person who is registered or licensed as a veterinary surgeon under the Veterinary Surgeons Act.                | Cap. 366. |
| 7. Engineers .. .. .                 | Any person who is registered under the Engineers Registration Act.   | Cap. 530. |
| 8. Accountants .. .. .               | Any person who is registered as an accountant under the Accountants Act.   | Cap. 531. |

PART VI—MISCELLANEOUS

38. The Air Passenger Tax Act is amended—

Amendments to  
Cap. 475.

(a) by deleting the long title thereto and inserting the following—

An Act of Parliament to impose a service charge on passengers departing by air from an airport within Kenya and for connected purposes;

(b) by deleting the words “Air Passenger Tax Act” appearing in the short title and inserting “Air Passenger Service Charge Act”;

(c) in section 2—

(i) by deleting the words “Port Reitz Airport” appearing in the definition of “airport” and inserting “Moi Airport, Mombasa”;

(ii) by inserting the following new definitions in their proper alphabetical sequence—

“charge” means the passenger service charge imposed under section 3;

“internal journey” means a journey by an aircraft commencing at an airport and terminating at a destination within Kenya;

Cap. 113. “specified currency” has the meaning assigned to that term by the Exchange Control Act;

(iii) by deleting the definition of “tax”;

(d) by repealing section 3 and inserting the following new section—

Imposition  
of passenger  
service  
charge.

3. (1) Subject to this Act, there shall be paid by every passenger embarking at an airport on an external journey or on an internal journey an air passenger service charge of—

(a) twenty United States dollars or the equivalent in specified currency for an external journey; and

(b) fifty shillings for an internal journey.

(2) The charge shall be a debt due to the Government and shall be paid to a collection agent prior to embarkation;

(e) in sections 4, 5, 6 and 7, by deleting the word “tax” wherever it appears and inserting the words “the charge”.

Amendments to  
Cap. 478.

39. The Hotel Accommodation Tax Act is amended—

(a) in section 3, by deleting subsection (4) and inserting the following—

(4) Any person who fails to pay tax in accordance with the provisions of this section shall be

guilty of an offence and liable to a fine not exceeding fifty thousand shillings or to imprisonment for a term not exceeding one year or to both.;

- (b) in section 4, by deleting all the words appearing after the words "shall be guilty of an offence" and inserting the words "and liable to a fine not exceeding six thousand shillings or to imprisonment for a term not exceeding six months or to both.";
- (c) in section (5), by deleting all the words appearing after the words "shall be guilty of an offence" and inserting the words "and liable to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding twelve months or to both.";
- (d) in section 6 (2), by deleting all the words appearing after the words "shall be guilty of an offence" and inserting the words "and liable to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding twelve months or to both."

40. The Entertainments Tax Act is amended—

Amendments to  
Cap. 497.

(a) in section 2—

- (i) by deleting the definition of "admission" and inserting the following—

"admission" means admission as a spectator or one of the audience and includes an admission to a ball or dance;

- (ii) by deleting the expression "sport, ball or dance" appearing in the definition of "entertainment" and inserting "or sport";

(b) by deleting the Schedule and inserting the following—

SCHEDULE (s. 3)  
RATES OF TAX

Where the payment for admission, excluding the amount of the tax—

|   | Sh. |
|---|-----|
| (a) does not exceed Sh. 5                     | Nil |
| (b) exceeds Sh. 5 but does not exceed Sh. 10  | 1   |
| (c) exceeds Sh. 10 but does not exceed Sh. 15 | 2   |
| (d) exceeds Sh. 15 but does not exceed Sh. 20 | 3   |
| (e) exceeds Sh. 20 but does not exceed Sh. 25 | 4   |
| (f) exceeds Sh. 25 but does not exceed Sh. 30 | 5   |
| (g) exceeds Sh. 30 but does not exceed Sh. 50 | 8   |
| (h) exceeds Sh. 50 but does not exceed Sh. 75 | 20  |
| (i) exceeds Sh. 75                            | 30  |

Amendments to  
Cap. 484.

41. The Second-Hand Motor Vehicles Purchase Tax Act is amended—

- (a) in section 3A (2), by deleting “two thousand shillings” and inserting “two thousand five hundred shillings”;  
(b) by deleting the Schedule and inserting the following—

| SCHEDULE  |        | (s. 3 (2)) |
|---|--------|------------|
| RATES OF PURCHASE TAX   |        |            |
|   |        | <i>Sh.</i> |
| A motor vehicle with less than four wheels  | ...    | 250        |
| A motor vehicle with four wheels or more and with an engine capacity—             |        |            |
| (i) not exceeding 1,000 cubic centimetres   | ...    | 650        |
| (ii) exceeding 1,000 cubic centimetres but not exceeding 1,200 cubic centimetres  | ... .. | 800        |
| (iii) exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres | ... .. | 900        |
| (iv) exceeding 1,500 cubic centimetres but not exceeding 1,700 cubic centimetres  | ... .. | 1,100      |
| (v) exceeding 1,700 cubic centimetres but not exceeding 2,000 cubic centimetres   | ... .. | 1,300      |
| (vi) exceeding 2,000 cubic centimetres but not exceeding 2,500 cubic centimetres  | ... .. | 2,000      |
| (vii) exceeding 2,500 cubic centimetres but not exceeding 3,000 cubic centimetres | ... .. | 2,750      |
| (viii) exceeding 3,000 cubic centimetres  | ... .. | 3,300      |
| A trailer with less than four wheels  | ... .. | 250        |
| A trailer with four wheels or more  | ... .. | 800        |

Amendments to  
Cap. 488.

42. The Banking Act is amended—

- (a) by deleting section 3 (2) and inserting the following—
- (2) Any person who contravenes any of the provisions of this section shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both;
- (b) in section 14 (2), by deleting paragraph (b) and inserting the following—
- (b) ensure that the provision for bad and doubtful debts made under paragraph (a) is adequate according to such guidelines as may be established by the Central Bank;
- (c) in section 16, by inserting immediately after the words “balance sheet” the words “which shall be in conformity with the minimum financial disclosure requirements prescribed from time to time by the Central Bank”;



(d) in section 22B, by deleting the full stop appearing at the end of paragraph (b) and inserting a semi-colon and the following new paragraph—

(c) two members appointed by the Minister to represent the interests of banks and financial institutions;

(e) in section 28—

(i) by deleting the words “twenty thousand shillings” appearing in paragraph (a) and inserting the words “one hundred thousand shillings”;

(ii) by deleting the words “five thousand shillings” and inserting “twenty thousand shillings”.

43. The Trade Licensing Act is amended by deleting the Schedule and inserting the following—

Amendment to  
Cap. 497.

| SCHEDULE   |                       | (s. 7 (3)) |
|--|-----------------------|------------|
| LICENCE FEES   |                       | Annual Fee |
|  |                       | Sh.        |
| B.1 For a business carrying on the occupation of wholesale trade                                     | General business area | 2,000      |
|  | Urban area            | 1,200      |
|  | Rural area            | 800        |
| B.2 For a business carrying on the occupation of catering  | General business area | 2,000      |
|  | Urban area            | 500        |
|  | Rural area            | 100        |
| B.3 For a business carrying on the occupation of motor vehicle repair                                | General business area | 3,000      |
|  | Urban area            | 1,000      |
|  | Rural area            | 400        |
| B.4 For a business carrying on the occupation of regulated trade                                     | General business area | 2,000      |
|  | Urban area            | 500        |
|  | Rural area            | 200        |
| B.5 For a business carrying on the occupation of any other occupation (miscellaneous occupations)    | General business area | 5,000      |
|  | Urban area            | 3,000      |
|  | Rural area            | 2,000      |
| B.6 For a business carrying on the occupation of sale by a manufacturer of goods manufactured by him | General business area | 6,000      |
|  | Urban area            | 3,000      |
|  | Rural area            | 2,000      |
| B.7 For a business carrying on the occupation of distribution of goods                               | General business area | 2,000      |
|  | Urban area            | 1,000      |
|  | Rural area            | 800        |

Amendments to  
Cap. 502.

44. The Imports, Exports and Essential Supplies Act is amended—

(a) in section 5, by deleting the full stop appearing after the word “offence” and inserting the words “and liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both.”;

(b) by repealing section 20 and inserting the following new section—

General  
penalty.

20. Any person who is guilty of an offence under this Act for which no specific penalty is provided shall be liable to a fine not exceeding twenty thousand shillings or to imprisonment for a term not exceeding two years or to both.

Amendments to  
Cap. 28.

45. The Chattels Transfer Act is amended—

(a) in section 8, by deleting the words “ten shillings” and inserting the words “fifty shillings”;

(b) in section 34 (1), by deleting the words “a fee of five shillings” and inserting the words “a fee of thirty shillings”.

FIRST SCHEDULE

(s. 17)

(Amendments, other than of rates of duty only, in 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 |
|----------------|------------|--|-------------|------------------|------------------|
|                |            | CHAPTER 6  |             |                  |                  |
| 06.03          |            | Delete all references to heading 06.03 and substitute the following—<br>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared. |             |                  |                  |
|                | 06.03.001  | Cut flowers, fresh .. .. .   | 45%         | 292 7 11         | Kg.              |
|                | 06.03.002  | Flower buds, fresh .. .. .   | 45%         | 292 7 12         | Kg.              |
|                | 06.03.009  | Other .. .. .  | 45%         | 292 7 19         | Kg.              |
|                |            | CHAPTER 22   |             |                  |                  |
| 22.03          |            | Delete all references to tariff No. 22.03.009 and substitute the following—  |             |                  |                  |
|                | 22.03.002  | Other beer (including ale and porter) of an original gravity not exceeding 1060°   | 125%        | 112 3 02         | Litre            |
|                | 22.03.009  | Other beer (including ale and porter) of an original gravity exceeding 1060° ..  | 125%        | 112 3 09         | Litre            |
|                |            | CHAPTER 27   |             |                  |                  |
| 27.10          |            | In tariff Nos. 27.10.084 and 27.10.085 amend the Statistical Code Nos. 334 5 15 and 334 5 16 to read 334 5 14 and 334 5 15 respectively.   |             |                  |                  |
|                |            | CHAPTER 31   |             |                  |                  |
| 31.05          | 31.05.021  | Delete the formula in brackets and substitute the formula “(NPK 20:20:0)”.   |             |                  |                  |
|                |            | CHAPTER 36   |             |                  |                  |
| 36.06          |            | Delete all references to heading 36.06 and substitute the following—<br>Matches (excluding Bengal matches).  |             |                  |                  |
|                | 36.06.001  | Matches in packings of less than 25 matches per container .. .. .  | 80%         | 899 3 21         | Kg.              |
|                | 36.06.002  | Matches in packings of 25 or more matches per container but not more than 50 matches per container .. .. .   | 80%         | 899 3 22         | Kg.              |
|                | 36.06.009  | Matches in packings of more than 50 matches per container .. .. .  | 80%         | 899 3 29         | Kg.              |

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No. 10

FIRST SCHEDULE—(Contd.)

| Tariff Heading | Tariff No. | Amendments to Text  | Import Duty | Statistical Code | Unit of Quantity |
|----------------|------------|---|-------------|------------------|------------------|
| 41.01          |            | <p>CHAPTER 41<br/>Delete tariff No. 41.01.040 and insert the following tariff Nos. in their numerical sequence—</p> |             |                  |                  |
|                | 41.01.019  | Bovine and equine hides (other than calf skins), other .. .. .  | 35%         | 211 1 09         | Number/<br>Kg.   |
|                | 41.01.023  | Calf skins, pickled .. .. .   | 35%         | 211 2 03         | Number/<br>Kg.   |
|                | 41.01.024  | Calf skins, wet blue chrome .. .. .   | 35%         | 211 2 04         | Number/<br>Kg.   |
|                | 41.01.029  | Calf skins, other .. .. .   | 35%         | 211 2 09         | Number/<br>Kg.   |
|                | 41.01.034  | Goat skins and kid skins, wet salted .. .. .  | 35%         | 211 4 04         | Number/<br>Kg.   |
|                | 41.01.039  | Goat skins and kid skins, other .. .. .   | 35%         | 211 4 09         | Number/<br>Kg.   |
|                | 41.01.041  | Sheep and lamb skins with the wool on, dried .. .. .  | 35%         | 211 6 01         | Number/<br>Kg.   |
|                | 41.01.042  | Sheep and lamb skins with the wool on, wet salted .. .. .   | 35%         | 211 6 02         | Number/<br>Kg.   |
|                | 41.01.043  | Sheep and lamb skins with the wool on, pickled .. .. .  | 35%         | 211 6 03         | Number/<br>Kg.   |
|                | 41.01.049  | Sheep and lamb skins with the wool on, other .. .. .  | 35%         | 211 6 09         | Number/<br>Kg.   |
|                | 41.01.054  | Sheep and lamb skins without the wool, wet salted .. .. .   | 35%         | 211 7 04         | Number/<br>Kg.   |
|                | 41.01.059  | Sheep and lamb skins without the wool, other .. .. .  | 35%         | 211 7 09         | Number/<br>Kg.   |
| 48.16          |            | <p>CHAPTER 48<br/>Delete all references to tariff No. 48.16.009 and substitute the following—</p>                   |             |                  |                  |
|                | 48.16.009  | Other packing containers of paper or paperboard, not elsewhere specified ..   | 45%         | 642 1 09         | Kg.              |

FIRST SCHEDULE—(Contd.)

| Tariff Heading | Tariff No. | Amendments to Text  | Import Duty | Statistical Code | Unit of Quantity |
|----------------|------------|---|-------------|------------------|------------------|
|                |            | <b>CHAPTER 83</b>   |             |                  |                  |
| 83.01          |            | Delete all references to tariff Nos. 83.01.001, 83.01.002 and 83.01.009 and substitute the following—   |             |                  |                  |
|                | 83.01.001  | Assembled or partly assembled padlocks .. .. .  | 65%         | 699 1 11         | Kg.              |
|                | 83.01.002  | Unassembled padlocks .. .. .  | 65%         | 699 1 12         | Kg.              |
|                | 83.01.003  | Assembled or partly assembled locks for automobiles .. .. .   | 65%         | 699 1 13         | Kg.              |
|                | 83.01.004  | Unassembled locks for automobiles .. .. .   | 65%         | 699 1 14         | Kg.              |
|                | 83.01.005  | Other, assembled or partly assembled .. .. .  | 65%         | 699 1 15         | Kg.              |
|                | 83.01.006  | Other, unassembled .. .. .  | 65%         | 699 1 16         | Kg.              |
|                | 83.01.007  | Keys for padlocks and locks .. .. .   | 65%         | 699 1 17         | Kg.              |
|                | 83.01.009  | Parts .. .. .   | 65%         | 699 1 19         | Kg.              |
|                |            | Delete all references to heading 83.05 and substitute the following—  |             |                  |                  |
| 83.05          |            | Fittings for loose-leaf binders, for files or for stationery books of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal. |             |                  |                  |
|                | 83.05.001  | Fittings for loose-leaf binders, for files or for stationery books, of base metal ..  | 80%         | 895 1 21         | Kg.              |
|                | 83.05.009  | Other .. .. .   | 80%         | 895 1 29         | Kg.              |
|                |            | <b>CHAPTER 84</b>   |             |                  |                  |
| 84.10          |            | Delete all references to tariff Nos. 84.10.052, 84.10.059 and 84.10.061 and substitute the following—   |             |                  |                  |
|                | 84.10.052  | Other pumps for road motor vehicles .. .. .   | 35%         | 742 8 82         | Number           |
|                | 84.10.053  | Pumps, other .. .. .  | 35%         | 742 8 83         | Number           |
|                | 84.10.059  | Liquid elevators .. .. .  | 35%         | 742 8 89         | Number           |
|                | 84.10.061  | Parts of pumps of tariff Nos. 84.10.010, 84.10.052 and 84.10.053 .. .. .  | 35%         | 742 9 01         | Kg.              |

FIRST SCHEDULE—(Contd.)

| Tariff Heading | Tariff No. | Amendments to Text  | Import Duty | Statistical Code | Unit of Quantity |
|----------------|------------|---|-------------|------------------|------------------|
| 51.03          | 51.03.010  | CHAPTER 51<br>Delete all references to tariff No. 51.03.010 and substitute the following—<br>Yarn of continuous synthetic fibres .. .. .  | 35%         | 651 5 10         | Kg.              |
| 55.05          | 55.05.020  | CHAPTER 55<br>Delete all references to tariff No. 55.05.020 and substitute the following—<br>Measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres per Kg. .. .. .  | 35%         | 651 3 20         | Kg.              |
| 71.07          | 71.07.020  | CHAPTER 71<br>Amend tariff No. 71.07.012 to read 71.07.019 and the corresponding statistical code to read 971 0 19.<br>Delete all references to the existing tariff No. 71.07.019 and substitute the following—<br>Gold, monetary .. .. .   | 30%         | 992 0 10         | Grams            |
| 73.11          | 73.11.020  | CHAPTER 73<br>In heading 73.11, delete the word "formed" appearing immediately after the words "hot rolled" in the third column and substitute the word "forged".<br>(a) Insert the word "of" between the words "extruded" and "80 mm." in the third column.<br>(b) Insert the closing bracket after the word "steel" at the end of the sentence. |             |                  |                  |
| 78.01          |            | CHAPTER 78<br>In tariff No. 78.01.010 delete the word "crap" in the third column and substitute the word "scrap".   |             |                  |                  |
| 82.06          |            | CHAPTER 82<br>In tariff No. 82.06.001, delete the words "or othe" appearing after the word "bakers" in the third column and substitute the word "or other".   |             |                  |                  |

FIRST SCHEDULE—(Contd.)

| Tariff Heading | Tariff No. | Amendments to Text  | Import Duty | Statistical Code | Unit of Quantity |
|----------------|------------|---|-------------|------------------|------------------|
|                |            | <b>CHAPTER 85</b>   |             |                  |                  |
| 85.01          |            | Delete all references to tariff Nos. 85.01.011, 85.01.019, and 85.01.020 and substitute the following—  |             |                  |                  |
|                | 85.01.011  | Assembled or partly assembled solar D.C. motors .. .. .   | Free        | 716 1 01         | Number           |
|                | 85.01.012  | Unassembled solar D.C. motors .. .. .   | Free        | 716 1 02         | Number           |
|                | 85.01.013  | Assembled or partly assembled other D.C. motors .. .. .   | 20%         | 716 1 03         | Number           |
|                | 85.01.014  | Unassembled other D.C. motors .. .. .   | 20%         | 716 1 04         | Number           |
|                | 85.01.015  | Solar D.C. generators .. .. .   | Free        | 716 1 05         | Number           |
|                | 85.01.019  | Other D.C. generators .. .. .   | 20%         | 716 1 09         | Number           |
|                | 85.01.021  | Assembled or partly assembled other motors, including universal (A.C./D.C.) motors .. .. .  | 20%         | 716 2 11         | Number           |
|                | 85.01.029  | Unassembled other motors including universal (A.C./D.C.) motors .. .. .   | 20%         | 716 2 19         | Number           |
| 85.12          |            | Delete all references to tariff Nos. 85.12.040 and 85.12.050 and substitute the following—  |             |                  |                  |
|                | 85.12.041  | Assembled or partly assembled electric smoothing irons .. .. .  | 45%         | 775 8 41         | Number           |
|                | 85.12.049  | Unassembled electric smoothing irons .. .. .  | 45%         | 775 8 49         | Number           |
|                | 85.12.051  | Assembled or partly assembled electro-thermic domestic appliances .. .. .   | 45%         | 775 8 61         | Number           |
|                | 85.12.059  | Unassembled electro-thermic domestic appliances .. .. .   | 45%         | 775 8 69         | Number           |
| 85.15          |            | Delete all references to heading 85.15 and substitute the following—  |             |                  |                  |
|                |            | <b>Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus.</b> |             |                  |                  |
|                | 85.15.001  | Assembled or partly assembled transmitters and transmitter receivers .. .. .  | 45%         | 764 3 01         | Number           |
|                | 85.15.009  | Unassembled transmitters and transmitter receivers .. .. .  | 45%         | 764 3 09         | Number           |

FIRST SCHEDULE—(Contd.)

| Tariff Heading | Tariff No. | Amendments to Text   | Import Duty              | Statistical Code | Unit of Quantity |
|----------------|------------|--|--------------------------|------------------|------------------|
| 85.15.011      |            | Assembled or partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers  | 80%                      | 761 1 11         | Number           |
| 85.15.019      |            | Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers  | 55%                      | 761 1 19         | Number           |
| 85.15.021      |            | Assembled or partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers  | 80%                      | 761 2 21         | Number           |
| 85.15.029      |            | Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers  | Each<br>Sh. 50<br>or 55% | 761 2 29         | Number           |
| 85.15.031      |            | Assembled or partly assembled radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers | 80%                      | 762 1 31         | Number           |
| 85.15.039      |            | Unassembled radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers                   | 80%                      | 762 1 39         | Number           |
| 85.15.041      |            | Assembled or partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers   | 80%                      | 762 2 41         | Number           |
| 85.15.049      |            | Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers   | 45%                      | 762 2 49         | Number           |
| 85.15.051      |            | Other assembled or partly assembled radio-broadcast receivers, including receivers incorporating sound recorders or reproducers  | 80%                      | 762 8 51         | Number           |
| 85.15.059      |            | Other unassembled radio-broadcast receivers including receivers incorporating sound recorders or reproducers   | Each<br>Sh. 30<br>or 55% | 762 8 59         | Number           |
| 85.15.060      |            | Radiotelephonic or radiotelegraphic receivers  | 25%                      | 764 8 10         | Number           |
| 85.15.070      |            | Television cameras   | 45%                      | 764 8 20         | Number           |
| 85.15.080      |            | Radio navigational aid apparatus, radar apparatus and radio remote control apparatus   | 45%                      | 764 8 30         | Number           |
| 85.15.090      |            | Parts  | 45%                      | 764 9 30         | Number           |



## FIRST SCHEDULE—(Contd.)

| Tariff Heading | Tariff No. | Amendments to Text   | Import Duty                  | Statistical Code | Unit of Quantity |
|----------------|------------|--|------------------------------|------------------|------------------|
|                |            | <b>CHAPTER 87</b>  |                              |                  |                  |
|                |            | Delete all references to heading 87.09 and substitute the following—   |                              |                  |                  |
| 87.09          |            | Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds.  |                              |                  |                  |
|                | 87.09.001  | Assembled or partly assembled motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; assembled or partly assembled side-cars of all kinds | 45%                          | 785 1 01         | Number           |
|                | 87.09.009  | Unassembled motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds, unassembled                                    | 45%                          | 785 1 09         | Number           |
|                |            | Delete all references to heading 87.10 and substitute the following—   |                              |                  |                  |
| 87.10          |            | Cycles (including delivery tricycles), not motorized.  |                              |                  |                  |
|                | 87.10.001  | Assembled or partly assembled cycles (including delivery tricycles), not motorized   | Each<br>Sh. 151/25<br>or 80% | 785 2 01         | Number           |
|                | 87.10.009  | Unassembled cycles (including delivery tricycles), not motorized   | Each<br>Sh. 151/25<br>or 80% | 785 2 09         | Number           |
|                |            | <b>CHAPTER 98</b>  |                              |                  |                  |
| 98.05          |            | Insert in its correct numerical order the following new tariff No.—  |                              |                  |                  |
|                | 98.05.003  | Lead pencils   | 80%                          | 895 2 33         | Hundred          |

## SECOND SCHEDULE

(s. 17)

(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> |
|----------------------|--|-------------------------|
| 01.01.000            | Live horses, asses, mules and hinnies .. .. .  | 10%                     |
| 01.03.000            | Live swine .. .. .   | 10%                     |
| 01.05.010            | Live poultry of a weight not exceeding 185 grammes ..  | 10%                     |
| 01.05.020            | Other live poultry .. .. .   | 10%                     |
| 01.06.010            | Live animals of a kind mainly used for human food,<br>n.e.s. .. .. .   | 10%                     |
| 02.01.010            | Meat of bovine animals, with bone-in .. .. .   | 50%                     |
| 02.01.020            | Meat of bovine animals, boneless .. .. .   | 50%                     |
| 02.01.030            | Meat of sheep and goats .. .. .  | 50%                     |
| 02.01.040            | Meat of swine .. .. .  | 50%                     |
| 02.01.050            | Meat of horses, asses, mules and hinnies .. .. .   | 50%                     |
| 02.01.060            | Offals of the animals of headings 01.01 through<br>01.04 .. .. .   | 50%                     |
| 02.02.000            | Dead poultry and edible offals thereof (except<br>liver), fresh, chilled or frozen .. .. .                                       | 50%                     |
| 02.03.000            | Poultry liver, fresh, chilled, frozen, salted or<br>in brine .. .. .   | 50%                     |
| 02.04.000            | Other meat and edible meat offals, fresh, chilled<br>or frozen .. .. .   | 50%                     |
| 02.06.011            | Bacon, ham and other meat of domestic swine,<br>salted or dried .. .. .  | 50%                     |
| 02.06.012            | Bacon, ham and other meat of domestic swine,<br>smoked .. .. .   | 50%                     |
| 02.06.021            | Meat and edible meat offals, n.e.s., salted, in<br>brine, or dried .. .. .   | 50%                     |
| 02.06.022            | Meat and edible meat offals, n.e.s., smoked .. .. .  | 50%                     |
| 04.05.010            | Birds' eggs in shell .. .. .   | 45%                     |
| 04.05.020            | Other birds' eggs and egg yolks, fresh, dried or<br>otherwise preserved, sweetened or not .. .. .                                | 45%                     |
| 05.02.000            | Pigs', hogs' and boars' bristles or hair; badger<br>hair and other brush making hair; waste of such<br>bristles and hair .. .. . | 45%                     |
| 08.01.010            | Bananas .. .. .  | 45%                     |
| 08.01.020            | Coconuts, (excluding copra), shelled or not .. .. .  | 45%                     |
| 08.01.030            | Brazil nuts, fresh or dried, shelled or not .. .. .  | 45%                     |
| 08.01.041            | Cashew nuts, fresh or dried, shelled or not .. .. .  | 45%                     |
| 08.01.042            | Cashew kernels, fresh or dried, shelled or not .. .. .   | 45%                     |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description   | New Rate of Duty |
|---------------|--|------------------|
| 08.01.050     | Pineapples .. .. .   | 45%              |
| 08.01.061     | Avocados, guavas, and mangoosteens .. .. .   | 45%              |
| 08.01.062     | Mangoes .. .. .  | 45%              |
| 08.01.070     | Dates, fresh or dried .. .. .  | 45%              |
| 08.04.010     | Grapes, fresh .. .. .  | 45%              |
| 08.04.020     | Grapes, dried .. .. .  | 45%              |
| 09.02.000     | Tea .. .. .  | 45%              |
| 10.02.000     | Rye, unmilled .. .. .  | 30%              |
| 10.03.000     | Barley, unmilled .. .. .   | 30%              |
| 10.04.000     | Oats, unmilled .. .. .   | 30%              |
| 10.05.000     | Maize, unmilled .. .. .  | 30%              |
| 10.06.010     | Rice in the husk (paddy or rough rice) .. .. .   | 30%              |
| 10.06.020     | Rice, husked but not further prepared (cargo rice or brown rice) .. .. .   | 30%              |
| 10.06.030     | Rice, semi-milled or wholly milled, whether or not polished or glazed (including parboiled rice) .. .. .   | 30%              |
| 10.06.040     | Rice, broken .. .. .   | 30%              |
| 10.07.010     | Millet, unmilled .. .. .   | 30%              |
| 10.07.020     | Sorghum, unmilled .. .. .  | 30%              |
| 10.07.030     | Other cereals, unmilled .. .. .  | 30%              |
| 11.01.021     | Maize flour .. .. .  | 35%              |
| 11.02.021     | Groats, meal and pellets of maize .. .. .  | 35%              |
| 11.04.001     | Yellow gram flour .. .. .  | 35%              |
| 11.04.002     | FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 .. .. .   | 35%              |
| 11.04.003     | Flour and meal of sago and manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06 .. .. .  | 35%              |
| 11.04.009     | Other flour of the dried leguminous vegetables falling within heading No. 07.05 .. .. .  | 35%              |
| 11.05.000     | Flour, meal and flakes of potato .. .. .   | 35%              |
| 11.09.000     | Wheat gluten, whether or not dried .. .. .   | 45%              |
| 12.01.100     | Rape or colza seeds, whole or broken .. .. .   | 15%              |
| 12.07.002     | Pyrethrum flowers, fresh or dried, whole, cut, crushed, or ground .. .. .  | 15%              |
| 13.03.004     | Pyrethrum extract .. .. .  | 40%              |
| 14.02.000     | Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) .. .. . | 35%              |
| 14.05.005     | Pyrethrum marc .. .. .   | 40%              |
| 15.03.000     | Lard stearin, olepstearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way .. .. .  | 35%              |
| 15.07.012     | Soya bean oil, refined or purified .. .. .   | 40%              |
| 15.07.022     | Cotton seed oil, refined or purified .. .. .   | 40%              |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description  | New Rate<br>of Duty           |
|------------------|---|-------------------------------|
| 15.07.032        | Groundnut (peanut) oil, refined or purified .. .. .   | 40%                           |
| 15.07.041        | Olive oil, crude .. .. .  | 35%                           |
| 15.07.042        | Olive oil, refined or purified .. .. .  | 40%                           |
| 15.07.052        | Sunflower seed oil, refined or purified .. .. .   | 40%                           |
| 15.07.082        | Palm oil, refined or purified .. .. .   | 40%                           |
| 15.07.092        | Coconut (copra) oil, refined or purified .. .. .  | 40%                           |
| 15.07.102        | Palm kernel oil, refined or purified .. .. .  | 40%                           |
| 15.07.139        | Other fixed vegetable oils, fluid or solid, crude,<br>refined or purified .. .. .   | 40%                           |
| 15.13.010        | Margarine .. .. .   | 50%                           |
| 15.13.020        | Other, imitation lard and prepared edible fats .. .. .  | 50%                           |
| 15.15.009        | Beeswax and other insect waxes .. .. .  | 40%                           |
| 16.01.000        | Sausages and the like, of meat, meat offal or<br>animal blood .. .. .   | 50%                           |
| 16.02.001        | Canned beef .. .. .   | 50%                           |
| 16.02.009        | Prepared or preserved meat or meat offal, other<br>than canned beef .. .. .   | 50%                           |
| 16.03.001        | Meat extracts and meat juices .. .. .   | 50%                           |
| 16.03.009        | Fish extracts .. .. .   | 50%                           |
| 16.04.000        | Prepared or preserved fish, including caviar and<br>caviar substitutes .. .. .  | 50%                           |
| 16.05.000        | Crustaceans and molluscs, prepared or preserved .. .. .   | 50%                           |
| 17.01.011        | Jaggery .. .. .   | 40% or<br>Ksh 1.21<br>Per Kg. |
| 17.01.019        | Other raw sugar, in solid form .. .. .  | 40% or<br>Ksh 1.21<br>Per Kg. |
| 17.01.020        | Refined sugars and other products of refining,<br>beet and cane sugar, solid .. .. .  | 40% or<br>Ksh 1.21<br>Per Kg. |
| 17.04.000        | Sugar confectionery, not containing cocoa .. .. .   | 60%                           |
| 18.06.001        | Chocolate confectionery .. .. .   | 60%                           |
| 18.06.002        | Chocolate powder, sweetened cocoa powder,<br>chocolate spread and chocolate couvertures .. .. .   | 60%                           |
| 18.06.009        | Other food preparations containing cocoa .. .. .  | 60%                           |
| 19.02.009        | Other preparations of flour, meal, etc., used for<br>dietetic or culinary purposes, containing less<br>than 50% by weight of cocoa .. .. .            | 50%                           |
| 19.03.000        | Macaroni, spaghetti and similar products .. .. .  | 60%                           |
| 19.05.000        | Prepared foods obtained by the swelling or<br>roasting of cereals or cereal products (puffed<br>rice, corn flakes and other similar products) .. .. . | 50%                           |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty |
|---------------|---|------------------|
| 19.07.001     | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit                         | 60%              |
| 19.07.009     | Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products                            | 50%              |
| 19.08.001     | Infant feeding rusks  | 50%              |
| 19.08.002     | Biscuits  | 60%              |
| 19.08.009     | Pastry, cakes, and fine baker's wares, whether or not containing cocoa in any proportion, other than infant feeding rusks and biscuits          | 60%              |
| 20.01.000     | Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard | 60%              |
| 20.02.001     | Tomato puree  | 60%              |
| 20.02.009     | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid   | 60%              |
| 20.03.000     | Fruit preserved by freezing, containing added sugar   | 60%              |
| 20.04.000     | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallised)  | 60%              |
| 20.05.001     | Jams and marmalades   | 60%              |
| 20.05.009     | Fruit jellies, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar                                   | 60%              |
| 20.06.010     | Nuts, roasted, including roasted ground nuts  | 60%              |
| 20.06.021     | Pineapple, tinned   | 60%              |
| 20.06.029     | Other fruit otherwise prepared or preserved, whether or not containing added sugar or spirit  | 60%              |
| 20.07.010     | Orange juice  | 60%              |
| 20.07.020     | Grapefruit juice  | 60%              |
| 20.07.030     | Juice of any other citrus fruit   | 60%              |
| 20.07.040     | Pineapple juice   | 60%              |
| 20.07.050     | Tomato juice  | 60%              |
| 20.07.061     | Passion fruit juice   | 60%              |
| 20.07.069     | Juice of any other fruit or vegetable   | 60%              |
| 20.07.070     | Mixtures of fruit or vegetable juices   | 60%              |
| 21.04.000     | Sauces, mixed condiments and mixed seasonings   | 60%              |
| 21.05.010     | Soups and broths, in liquid, solid or powder form   | 60%              |
| 21.06.002     | Prepared baking powders   | 60%              |
| 21.06.009     | Other natural yeasts (active or inactive)   | 60%              |
| 21.07.009     | Other food preparations, n.e.s.   | 60%              |
| 22.01.001     | Waters including spa waters and aerated waters  | 80%              |
| 22.01.002     | Ice and snow  | 80%              |
| 22.02.001     | Lemonade, flavoured spa waters and flavoured aerated waters   | 100%             |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff<br/>Number</i> | <i>Tariff Description</i>  | <i>New Rate<br/>of Duty</i>              |
|--------------------------|--|--|
| 22.02.009                | Other non-alcoholic beverages, not including fruit and vegetable juices falling in heading 20.07 .. .. | 80%                                      |
| 22.03.001                | Stout .. .. .  | 135%                                     |
| 22.03.002                | Other beer (including ale and porter) of an original gravity not exceeding 1060 degrees .. ..          | 135%                                     |
| 22.03.009                | Other beer (including ale and porter) of an original gravity exceeding 1060 degrees .. ..              | 135%                                     |
| 22.05.005                | Grape must with fermentation arrested by the addition of alcohol .. .. .                               | 80%                                      |
| 22.07.001                | Beer not made from malt .. .. .  | 50% or<br>Ksh 10.20<br>Per litre         |
| 22.07.002                | Cider, in bottle .. .. .   | 50% or<br>Ksh 12.70<br>Per litre         |
| 22.07.003                | Cider, not in bottle .. .. .   | 50% or<br>Ksh 8.40<br>Per litre          |
| 22.07.004                | Other fermented beverages (Chibuku) .. .. .  | 50% or<br>Ksh 10.20<br>Per litre         |
| 22.07.009                | Other fermented beverages (for example, perry and mead) .. .. .  | 50% or<br>Ksh 10.20<br>Per litre         |
| 22.08.001                | Denatured spirits (including ethyl alcohol and neutral spirits) of any strength .. .. .                | 20% or<br>Ksh 0.726<br>Per litre         |
| 22.08.009                | Ethyl alcohol or neutral spirits, undenatured, of a strength of 140 proof or higher .. .. .            | 70% or<br>Ksh 84.70<br>Per proof litre   |
| 22.09.011                | Whisky, not in bottle .. .. .  | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.019                | Whisky, in bottle .. .. .  | 135% or<br>Ksh 100.00<br>Per proof litre |
| 22.09.021                | Brandy, not in bottle .. .. .  | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.023                | Other spirits obtained by distilling wine or grape marc, not in bottle .. .. .                         | 135% or<br>Ksh 90.00<br>Per proof litre  |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>   | <i>New Rate of Duty</i>                  |
|----------------------|---|--|
| 22.09.029            | Other spirits obtained by distilling wine or grape marc, in bottle .. .. .                                | 135% or<br>Ksh 100.00<br>Per proof litre |
| 22.09.031            | Gin and geneva, not in bottle .. .. .   | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.032            | Gin and geneva, in bottle .. .. .   | 135% or<br>Ksh 100.00<br>Per proof litre |
| 22.09.033            | Vodka, not in bottle .. .. .  | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.034            | Vodka, in bottle .. .. .  | 135% or<br>Ksh 100.00<br>Per proof litre |
| 22.09.035            | Rum, not in bottle .. .. .  | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.036            | Rum, in bottle .. .. .  | 135% or<br>Ksh 100.00<br>Per proof litre |
| 22.09.037            | Liqueurs and other spirituous beverages, not in bottle .. .. .  | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.038            | Liqueurs and other spirituous beverages, in bottle .. .. .  | 135% or<br>Ksh 100.00<br>Per proof litre |
| 22.09.039            | Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages .. .. . | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.051            | Other spirits (other than those of heading No. 22.08), not in bottle .. .. .                              | 135% or<br>Ksh 90.00<br>Per proof litre  |
| 22.09.059            | Other spirits (other than those of heading No. 22.08), in bottle .. .. .                                  | 135% or<br>Ksh 100.00<br>Per proof litre |
| 23.07.001            | Dog biscuits and prepared pet foods .. .. .   | 70%                                      |
| 24.01.010            | Tobacco, not stripped, flue cured, of the Virginia type .. .. .   | 100%                                     |
| 24.01.020            | Tobacco, not stripped, other .. .. .  | 100%                                     |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description   | New Rate<br>of Duty                                  |
|------------------|--|--|
| 24.01.030        | Tobacco, wholly or partly stripped, flue cured, of the Virginia type .. .. .   | 100%   |
| 24.01.040        | Tobacco, wholly or partly stripped, other .. .. .  | 100%   |
| 24.01.050        | Tobacco refuse .. .. .   | 100%   |
| 24.02.010        | Cigars and cheroots; cigarillos .. .. .  | 120% or<br>Ksh 700.00<br>Per Kg.                     |
| 24.02.020        | Cigarettes .. .. .   | 120% or<br>Ksh 1000.00<br>Per Kg.                    |
| 24.02.031        | Snuff .. .. .  | 120% or<br>Ksh 100.00<br>Per Kg.                     |
| 24.02.032        | Other manufactured tobacco .. .. .   | 120% or<br>Ksh 1000.00<br>Per Kg.                    |
| 24.02.033        | Tobacco extracts and essences .. .. .  | 60%  |
| 25.12.001        | Diatomite .. .. .  | 35%  |
| 25.19.000        | Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure .. .. . | 15%  |
| 25.23.001        | Cement clinker .. .. .   | 45%  |
| 25.31.001        | Chemical grade fluorspar .. .. .   | 35%  |
| 25.31.002        | Other fluorspar .. .. .  | 35%  |
| 26.01.090        | Tin ores and concentrates .. .. .  | 30%  |
| 27.10.011        | Aviation gasolene (spirit) .. .. .   | 25% or<br>Ksh 726.00<br>Per 1000 ltrs at<br>20 deg C |
| 27.10.081        | Lubricating oil .. .. .  | 15% or<br>Ksh 532.00<br>Per 1000 litres              |
| 27.10.082        | Lubricating grease .. .. .   | 20% or<br>Ksh 0.532<br>Per Kg.                       |
| 27.10.083        | Batching oil .. .. .   | 30% or<br>Ksh 1580.00<br>Per 1000 litres             |
| 27.12.000        | Petroleum jelly .. .. .  | 20% or<br>Ksh 1.76<br>Per Kg.                        |



## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description   | New Rate<br>of Duty            |
|------------------|--|--------------------------------|
| 27.13.000        | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured .. .. .  | 15% or<br>Ksh 0.484<br>Per Kg. |
| 27.14.010        | Petroleum coke .. .. .   | 15% or<br>Ksh 0.121<br>Per Kg. |
| 28.19.001        | Zinc oxide .. .. .   | 60%                            |
| 28.40.000        | Phosphites, hypophosphites and phosphates .. .. .  | 20%                            |
| 28.58.002        | Distilled conductivity water and water of similar purity .. .. .   | 80%                            |
| 29.35.021        | Furfuraldehyde (furfural, furfural) .. .. .  | 30%                            |
| 32.09.010        | Water-thinned paints (emulsion paints or dispersion paints) .. .. .  | 70%                            |
| 32.09.029        | Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32 .. .. .   | 70%                            |
| 32.09.043        | Distempers, water pigments, n.e.s.; cement paints and the like .. .. .   | 70%                            |
| 32.13.022        | Writing ink .. .. .  | 70%                            |
| 33.01.000        | Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils .. .. . | 60%                            |
| 33.04.000        | Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries .. .. .             | 60%                            |
| 33.06.001        | Aqueous distillates and aqueous solutions of essential oils .. .. .  | 70%                            |
| 33.06.004        | Joss sticks and joss paper .. .. .   | 70%                            |
| 33.06.005        | Shampoo .. .. .  | 70%                            |
| 34.01.002        | Soap, other .. .. .  | 70%                            |
| 34.01.009        | Organic surface-active products; surface-active preparations for use as soap, whether or not combined with soap .. .. .  | 70%                            |
| 34.02.002        | Organic surface-active agents .. .. .  | 60%                            |
| 34.02.009        | Other surface-active preparations and washing preparations, whether or not containing soap .. .. .   | 60%                            |
| 34.05.001        | Scouring powder .. .. .  | 70%                            |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty               |
|---------------|---|--------------------------------|
| 34.05.009     | Polishes and creams, for footwear, furniture or floors, metal polishes, and similar preparations, but excluding prepared waxes falling in heading No. 34.04 | 70%                            |
| 36.05.009     | Other pyrotechnic articles  | 120%                           |
| 36.08.002     | Liquid fuels of a kind used in other mechanical lighters  | 50%                            |
| 36.08.009     | Other, ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials   | 50%                            |
| 38.11.011     | Room deodorisers not falling under heading No. 33.06  | 70%                            |
| 38.11.012     | Naphthalene balls   | 70%                            |
| 38.11.021     | Mosquito coils  | 60%                            |
| 39.01.031     | Phenoplasts in the form of sheet, film or foil of a kind used for the manufacture of packing materials  | 60%                            |
| 39.01.032     | Phenoplasts in the form of plates, sheets, film, foil or strip (other than sheets, film or foil of a kind used in the manufacture of packing materials)     | 60%                            |
| 39.01.191     | Other condensation, polycondensation or polyaddition in primary forms as specified in Notes 3(a) and (b) of Chapter 39                                      | 20%                            |
| 39.02.090     | Polystyrene and its copolymers in primary forms as specified in Notes 3(a) and (b) of Chapter 39  | 40%                            |
| 39.07.011     | Bottles and jars for household, hotel or restaurant use, plastic  | 60%                            |
| 39.07.012     | Other bottles and jars, plastic   | 60%                            |
| 39.07.021     | Lavatory cisterns, plastic  | 50%                            |
| 39.07.022     | Bathtubs, shower trays, wash basins and other containers for similar use, plastic   | 50%                            |
| 39.07.023     | Fittings and accessories for cisterns of tariff No. 39.07.021   | 50%                            |
| 39.07.029     | Other sanitary or toilet articles, plastic  | 50%                            |
| 39.07.030     | Ornamental articles and objects of personal adornment, plastic  | 60%                            |
| 39.07.040     | Office or school supplies, plastic  | 50%                            |
| 39.07.051     | Articles of apparel and clothing, plastic   | 50% or<br>Ksh 50.00<br>Each    |
| 39.07.059     | Clothing accessories, for example, aprons, belts and bibs, plastic  | 40% or<br>Ksh 50.00<br>Per Kg. |
| 39.07.082     | Rainwater pipes, plastic  | 50%                            |
| 40.11.010     | Pneumatic rubber tyres, new, for motor cars   | 70%                            |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty            |
|---------------|---|-----------------------------|
| 40.11.020     | Pneumatic rubber tyres, new, for buses and lorries .. .. .  | 70%                         |
| 40.11.030     | Pneumatic rubber tyres, new, for aircraft .. .. .   | 70%                         |
| 40.11.041     | Pneumatic rubber tyres, new, for motor cycles and scooters .. .. .  | 70%                         |
| 40.11.042     | Pneumatic rubber tyres, new, for pedal cycles .. .. .   | 70%                         |
| 40.11.051     | Inner tubes for road motor cars .. .. .   | 70%                         |
| 40.11.052     | Inner tubes for buses and lorries .. .. .   | 70%                         |
| 40.11.053     | Inner tubes for aircraft .. .. .  | 70%                         |
| 40.11.054     | Inner tubes for motor cycles and scooters .. .. .   | 70%                         |
| 40.11.055     | Inner tubes for pedal cycles .. .. .  | 70%                         |
| 40.11.056     | Inner tubes for wheeled tractors specified in tariff No. 87.01.030 .. .. .  | 70%                         |
| 40.11.057     | Inner tubes for vehicles of heading No. 84.23 .. .. .   | 70%                         |
| 40.11.059     | Inner tubes, n.e.s. .. .. .   | 70%                         |
| 40.11.061     | Tyres for wheeled tractors specified in tariff No. 87.01.030 .. .. .  | 70%                         |
| 40.11.062     | Tyres for vehicles of heading No. 84.23 .. .. .   | 70%                         |
| 40.11.063     | Tyres, pneumatic, n.e.s. .. .. .  | 70%                         |
| 40.11.064     | Solid tyres, complete or in length .. .. .  | 70%                         |
| 40.11.065     | Tyre flaps .. .. .  | 70%                         |
| 40.11.066     | Tyres, retreaded, for motor vehicles .. .. .  | 70%                         |
| 40.11.067     | Tyres, retreaded, for wheeled tractors specified in tariff No. 87.01.030 .. .. .  | 70%                         |
| 40.11.068     | Tyres, retreaded, for vehicles of heading No. 84.23 .. .. .   | 70%                         |
| 40.11.069     | Tyres, retreaded, other, n.e.s. .. .. .   | 70%                         |
| 40.13.001     | Articles of apparel of unhardened vulcanised rubber .. .. .   | 50% or<br>Ksh 50.00<br>Each |
| 40.13.009     | Other clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber .. .. .                | 50% or<br>Ksh 50.00<br>Each |
| 40.14.002     | Flexible containers of 200 litres or more, for storage or transport of liquids, of unhardened vulcanised rubber .. .. . | 40%                         |
| 40.14.003     | Rubber erasers .. .. .  | 50%                         |
| 41.01.011     | Bovine and equine hides (other than calf skins), dried .. .. .  | 15%                         |
| 41.01.013     | Bovine and equine hides (other than calf skins), wet salted .. .. .   | 15%                         |
| 41.01.014     | Bovine and equine hides (other than calf skins), wet blue chrome .. .. .  | 15%                         |
| 41.01.019     | Bovine and equine hides (other than calf skins), other .. .. .  | 15%                         |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description   | New Rate<br>of Duty |
|------------------|--|---------------------|
| 41.01.021        | Calf skins, dried .. .. .  | 15%                 |
| 41.01.022        | Calf skins, wet salted .. .. .   | 15%                 |
| 41.01.023        | Calf skins, pickled .. .. .  | 15%                 |
| 41.01.024        | Calf skins, wet blue chrome .. .. .  | 15%                 |
| 41.01.029        | Calf skins, other .. .. .  | 15%                 |
| 41.01.031        | Goat skins and kid skins, dried .. .. .  | 15%                 |
| 41.01.033        | Goat skins and kid skins, wet blue chrome .. .. .  | 15%                 |
| 41.01.034        | Goat skins and kid skins, wet salted .. .. .   | 15%                 |
| 41.01.039        | Goat skins and kid skins, other .. .. .  | 15%                 |
| 41.01.041        | Sheep and lamb skins with the wool on, dried .. .. .   | 15%                 |
| 41.01.042        | Sheep and lamb skins with the wool on, wet salted .. .. .  | 15%                 |
| 41.01.043        | Sheep and lamb skins with the wool on, pickled .. .. .   | 15%                 |
| 41.01.049        | Sheep and lamb skins with the wool on, other .. .. .   | 15%                 |
| 41.01.051        | Sheep and lamb skins without the wool, dried .. .. .   | 15%                 |
| 41.01.053        | Sheep and lamb skins without the wool, wet blue<br>chrome .. .. .  | 15%                 |
| 41.01.054        | Sheep and lamb skins without the wool, wet salted .. .. .  | 15%                 |
| 41.01.059        | Sheep and lamb skins without the wool, other .. .. .   | 15%                 |
| 41.02.012        | Calf leather, undressed, chrome crust .. .. .  | 50%                 |
| 41.02.013        | Calf leather, undressed, vegetable crust .. .. .   | 50%                 |
| 41.02.019        | Calf leather, other, undressed .. .. .   | 50%                 |
| 41.02.022        | Other bovine cattle leather (including buffalo<br>leather) and equine leather, except leather<br>falling within heading Nos. 41.06 and 41.08,<br>undressed, chrome crust .. .. .   | 50%                 |
| 41.02.023        | Other bovine cattle leather (including buffalo<br>leather) and equine leather, except leather<br>falling within heading Nos. 41.06 or 41.08,<br>undressed, vegetable crust .. .. . | 50%                 |
| 41.02.029        | Other bovine cattle leather (including buffalo<br>leather) and equine leather, except leather<br>falling within heading Nos. 41.06 or 41.08,<br>undressed .. .. .                  | 50%                 |
| 41.02.030        | Bovine cattle leather (including buffalo leather)<br>and equine leather, except leather falling within<br>heading 41.06 or 41.08, parchment-dressed .. .. .                        | 50%                 |
| 41.03.002        | Sheep and lamb skin leather, except leather<br>falling within heading Nos. 41.06 or 41.08,<br>undressed .. .. .  | 50%                 |
| 41.03.003        | Sheep and lamb skin leather, except leather<br>falling within heading Nos. 41.06 or 41.08,<br>parchment-dressed .. .. .  | 50%                 |
| 41.04.002        | Goat and kid skin leather, except leather falling<br>within heading Nos. 41.06 or 41.08, undressed .. .. .   | 50%                 |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description  | New Rate<br>of Duty         |
|------------------|---|-----------------------------|
| 41.04.003        | Goat and kid skin leather, except leather falling within heading Nos. 41.06 or 41.08, parchment-dressed .. .. .   | 50%                         |
| 41.05.002        | Other kinds of leather, except leather falling within heading Nos. 41.06 or 41.08, undressed .. .. .  | 50%                         |
| 41.05.003        | Other kinds of leather, except leather falling within heading Nos. 41.06 or 41.08, parchment-dressed .. .. .  | 50%                         |
| 41.06.000        | Chamois-dressed leather .. .. .   | 50%                         |
| 41.08.000        | Patent leather and imitation patent leather; metallised leather .. .. .   | 50%                         |
| 41.09.000        | Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour .. .. .   | 50%                         |
| 41.10.000        | Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls .. .. .   | 50%                         |
| 42.01.000        | Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal .. .. .   | 50%                         |
| 42.02.010        | Handbags (excluding those of wickerwork or basket work) .. .. .   | 50%                         |
| 42.02.020        | Travel goods and toilet cases .. .. .   | 50%                         |
| 42.02.030        | Satchels and brief-cases .. .. .  | 50%                         |
| 42.02.040        | Other, shopping bags, wallets, purses, tool-cases, tobacco-pouches, sheaths and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric .. .. . | 50%                         |
| 42.03.009        | Other articles of apparel and clothing accessories, of leather or of composition leather .. .. .  | 50% or<br>Ksh 50.00<br>Each |
| 42.04.000        | Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes .. .. .   | 25%                         |
| 42.06.009        | Other articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons .. .. .  | 50%                         |
| 43.03.009        | Other articles of furskin .. .. .   | 50%                         |
| 43.04.009        | Other artificial fur and articles made thereof .. .. .  | 50%                         |
| 44.03.010        | Pulpwood in the round or quarter-split .. .. .  | 45%                         |
| 44.14.001        | Veneer sheets of a thickness not exceeding 5 mm .. .. .   | 45%                         |
| 44.17.000        | "Improved" wood, in sheets, blocks or the like .. .. .  | 45%                         |
| 44.27.001        | Articles of personal adornment, including beads, of wood .. .. .  | 70%                         |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty |
|---------------|---|------------------|
| 44.27.009     | Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; parts of the foregoing articles, of wood | 60%              |
| 44.28.003     | Coffins of wood   | 15%              |
| 46.02.009     | Straw envelopes for bottles   | 80%              |
| 46.03.000     | Basketwork, wickerwork, and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah  | 50%              |
| 48.01.030     | Kraft liner   | 20%              |
| 48.01.082     | Other paper, simply finished, in rolls of a width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.  | 50%              |
| 48.01.083     | Other paper, simply finished  | 50%              |
| 48.07.022     | Paper and paperboard (other than printing or writing paper), coated or impregnated with synthetic resins, in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 5 cm.  | 45%              |
| 48.07.041     | Other paper and paperboard, impregnated, coated, surface-coloured or surface-decorated, n.e.s., in rolls of a width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.  | 45%              |
| 48.07.049     | Other paper and paperboard, impregnated, coated, surface-coloured or surface-decorated, in rolls and sheets, n.e.s.   | 45%              |
| 48.16.007     | Letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like  | 60%              |
| 48.18.002     | Exercise books  | 50%              |
| 49.07.002     | Cheques and cheque books  | 60%              |
| 49.11.029     | Other printed matter, including printed pictures and photographs  | 40%              |
| 50.04.000     | Silk yarn, other than yarn noil or other waste silk, not put up for retail sale   | 60%              |
| 50.05.000     | Yarn spun from noil or other waste silk, not put up for retail sale   | 60%              |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  | <i>New Rate of Duty</i> |
|----------------------|--|-------------------------|
| 50.07.000            | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk .. .. .                         | 70%                     |
| 50.09.001            | Woven fabrics of silk or of waste silk .. .. .   | 60%                     |
| 50.09.002            | Woven fabrics of noil silk .. .. .   | 60%                     |
| 51.01.010            | Yarns, textured, of continuous polyamide fibres, not put up for retail sale .. .. .  | 70%                     |
| 51.01.020            | Yarns, non-textured of coatinuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre, not put up for retail sale .. .. .  | 70%                     |
| 51.01.030            | Other non-textured yarn of continuous polyamide fibres, not put up for retail sale .. .. .   | 70%                     |
| 51.01.040            | Yarns, textured, of continuous polyester fibres, not put up for retail sale .. .. .  | 70%                     |
| 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 .. .. . | 70%                     |
| 51.01.060            | Other non-textured yarns, of continuous polyester fibres, not put up for retail sale .. .. .   | 70%                     |
| 51.01.070            | Yarns of other continuous synthetic fibre, not put up for retail sale .. .. .  | 70%                     |
| 51.01.080            | Yarns of regenerated fibres of viscose rayon .. .. .   | 60%                     |
| 51.01.090            | Yarns of regenerated fibres of acetate fibres .. .. .  | 60%                     |
| 51.01.100            | Yarns of other regenerated textiles fibres .. .. .   | 60%                     |
| 51.02.010            | Monofil, strip and imitation catgut of synthetic fibre materials .. .. .   | 70%                     |
| 51.02.020            | Monofil, strip and imitation catgut of regenerated man-made fibre materials .. .. .  | 70%                     |
| 51.03.010            | Yarn of continuous synthetic fibres, put up for retail sale .. .. .  | 80%                     |
| 51.03.020            | Yarn of continuous regenerated fibres, put up for retail sale .. .. .  | 80%                     |
| 52.01.000            | Metallised yarn, being textile yarn spun with metal or covered with metal by any process .. .. .   | 50%                     |
| 53.05.020            | Sheep's or lambs' wool, or other animal hair, carded or combed, other than wool tops .. .. .   | 45%                     |
| 53.06.010            | Yarn of carded sheep's or lambs' wool containing 85% or more by weight of wool, not put up for retail sale .. .. .                                     | 50%                     |
| 53.06.020            | Yarn of carded sheep's or lambs' wool containing less than 85% by weight of wool, not put up for retail sale .. .. .                                   | 50%                     |
| 53.07.010            | Yarn of combed sheep's or lambs' wool containing 85% or more by weight of wool, not put up for retail sale .. .. .                                     | 50%                     |
| 53.07.020            | Yarn of combed sheep's or lambs' wool containing less than 85% by weight of wool, not put up for retail sale .. .. .                                   | 50%                     |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description  | New Rate<br>of Duty |
|------------------|---|---------------------|
| 53.08.000        | Yarn of fine animal hair (carded or combed), not put up for retail sale .. .. .   | 50%                 |
| 53.09.000        | Yarn of horsehair or of other coarse animal hair, not put up for retail sale .. .. .  | 50%                 |
| 53.10.010        | Yarn containing 85% or more by weight of sheep's or lambs' wool or fine animal hair, put up for retail sale .. .. .   | 60%                 |
| 53.10.020        | Yarn of sheep's or lambs' wool or animal hair (fine or coarse) containing less than 85% by weight of wool or fine animal hair, put up for retail sale .. .. . | 60%                 |
| 53.11.010        | Fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair .. .. .                                       | 60%                 |
| 53.11.020        | Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair .. .. .                                       | 60%                 |
| 53.11.030        | Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres .. .. .                       | 60%                 |
| 53.11.040        | Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres .. .. .                    | 60%                 |
| 53.11.050        | Other woven fabrics of sheep's or lambs' wool or of fine animal hair .. .. .  | 60%                 |
| 53.12.001        | Woven fabrics of coarse animal hair .. .. .   | 60%                 |
| 53.12.002        | Woven fabrics of horsehair .. .. .  | 60%                 |
| 54.05.001        | Canvas of flax or of ramie .. .. .  | 60%                 |
| 54.05.009        | Other woven fabrics of flax or of ramie .. .. .   | 60%                 |
| 55.05.010        | Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg., not put up for retail sale .. .. .   | 50%                 |
| 55.05.020        | Cotton yarn measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres per kg., not put up for retail sale .. .. .                   | 50%                 |
| 55.05.030        | Cotton yarn measuring, per single yarn, more than 40,000 metres but less than 80,000 metres per kg., not put up for retail sale .. .. .                       | 50%                 |
| 55.05.040        | Cotton yarn measuring, per single yarn, 80,000 metres or more per kg., not put up for retail sale .. .. .   | 50%                 |
| 55.06.000        | Cotton yarn, put up for retail sale .. .. .   | 60%                 |
| 55.07.010        | Cotton gauze, unbleached, not mercerized .. .. .  | 50%                 |
| 55.07.021        | Cotton gauze, bleached, mercerized, dyed, printed or otherwise finished .. .. .   | 50%                 |
| 55.07.029        | Other cotton gauze .. .. .  | 60%                 |



## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty |
|---------------|---|------------------|
| 56.01.020     | Polyester fibres (discontinuous), not carded, combed or otherwise prepared for spinning .. ..   | 25%              |
| 56.01.040     | Other synthetic fibres (discontinuous), not carded, combed or otherwise prepared for spinning ..  | 25%              |
| 56.02.011     | Continuous filament tow for the manufacture of man-made fibres (discontinuous) of polyamide fibres as cellulose acetate cigarette filter tow .. ..                                  | 30%              |
| 56.02.021     | Continuous filament tow for the manufacture of man-made fibres (discontinuous) of polyester fibres as cellulose acetate cigarette filter tow .. ..                                  | 30%              |
| 56.05.010     | Yarn containing 85% or more by weight of discontinuous synthetic fibres .. .. .   | 60%              |
| 56.05.020     | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton .. .. .   | 60%              |
| 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 .. .. .                             | 60%              |
| 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 the animal hair ..         | 60%              |
| 56.05.050     | Yarn containing 85% or more by weight of discontinuous regenerated fibres .. .. .   | 60%              |
| 56.05.060     | Yarn of discontinuous regenerated fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton .. .. .  | 60%              |
| 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 .. .. .                            | 60%              |
| 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 .. .. . | 60%              |
| 56.06.010     | Yarn containing 85% or more by weight of discontinuous fibres, put up for retail sale .. .. .   | 70%              |
| 56.06.020     | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, put up for retail sale .. .. .   | 70%              |
| 56.06.030     | Yarn of regenerated fibres, discontinuous, put up for retail sale .. .. .   | 70%              |
| 57.03.000     | Jute and other textile bast fibres, n.e.s., raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes) .. ..                                | 20%              |
| 57.10.000     | Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 .. .. .  | 60%              |
| 57.11.001     | Hessian and sacking (not including matting) .. .. .   | 60%              |
| 57.11.002     | Woven fabrics of true hemp .. .. .  | 60%              |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description   | New Rate<br>of Duty |
|------------------|--|---------------------|
| 57.11.003        | Woven fabrics of paper yarn .. .. .  | 60%                 |
| 57.11.009        | Other woven fabrics of other vegetable textile fibres .. .. .  | 60%                 |
| 58.01.010        | Carpets, carpeting and rugs of wool or fine animal hair, knotted .. .. .   | 50%                 |
| 58.01.020        | Carpets, carpeting and rugs of other textile materials, knotted .. .. .  | 50%                 |
| 58.02.010        | "Kelem" ("Khilim" or "Cilim"), "Schumacks" ("Soumaks") or "Karamanie" rugs and the like .. .. .  | 50%                 |
| 58.02.020        | Other carpets, carpeting, rugs, mats and matting of wool or fine animal hair, tufted .. .. .   | 50%                 |
| 58.02.030        | Other carpets, carpeting, rugs, mats and matting of wool or fine animal hair, woven .. .. .  | 50%                 |
| 58.02.040        | Other carpets, carpeting, rugs, mats and matting of wool or fine animal hair, other than knotted, tufted, woven, knitted, crocheted, or felt .. .. .   | 50%                 |
| 58.02.050        | Other carpets, carpeting, rugs, mats and matting of man-made textile materials, tufted .. .. .   | 50%                 |
| 58.02.060        | Other carpets, carpeting, rugs, mats and matting of man-made textile materials, woven .. .. .  | 50%                 |
| 58.02.070        | Other carpets, carpeting, rugs, mats and matting of man-made textiles other than knotted, tufted, woven, knitted, crocheted or of felt .. .. .   | 50%                 |
| 58.02.080        | Other carpets, carpeting, rugs, mats and matting of other textile materials, tufted .. .. .  | 50%                 |
| 58.02.090        | Other carpets, carpeting, rugs, mats and matting of other textile materials, other than tufted .. .. .   | 50%                 |
| 58.03.000        | Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand .. .. . | 60%                 |
| 58.04.010        | Pile and chenille fabrics, woven, of wool or fine animal hair .. .. .  | 50%                 |
| 58.04.020        | Pile and chenille fabrics, woven, of cotton .. .. .  | 50%                 |
| 58.04.030        | Pile and chenille fabrics, woven, of man-made fibres, synthetic .. .. .  | 50%                 |
| 58.04.040        | Pile and chenille fabrics, woven, of man-made fibres, regenerated .. .. .  | 50%                 |
| 58.04.050        | Pile and chenille fabrics, woven, other .. .. .  | 60%                 |
| 58.06.000        | Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size .. .. .  | 60%                 |
| 58.07.000        | Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn and gimped horsehair yarn), braids and ornamental trimmings in the piece. Tassels, pompons and the like .. .. .       | 50%                 |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description   | New Rate of Duty                    |
|---------------|--|-------------------------------------|
| 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 | 70% or<br>Ksh 2.75<br>Per sq. metre |
| 58.10.000     | Embroidery, in piece, in strips or in motifs   | 70% or<br>Ksh 5.50<br>Per sq. metre |
| 59.02.021     | Roofing felt   | 60%                                 |
| 59.04.004     | Twine, cordage, ropes and cables, plaited or not, of nylon and other artificial or synthetic fibres  | 30%                                 |
| 59.06.001     | Loading slings made from yarn, twine, cordage, rope or cables  | 30%                                 |
| 59.08.000     | Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials                      | 60%                                 |
| 59.11.009     | Other rubberized textile fabrics   | 60%                                 |
| 59.12.001     | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil  | 60%                                 |
| 59.12.009     | Painted canvas, theatrical scenery, studio back cloths or the like   | 60%                                 |
| 59.13.000     | Elastic fabrics and trimmings (other than knitted or crocheted goods), consisting of textile materials combined with rubber threads                                | 60%                                 |
| 60.02.000     | Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized  | 100% or<br>Ksh 10.00<br>Per pair    |
| 60.03.000     | Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized   | 100% or<br>Ksh 10.00<br>Per pair    |
| 60.04.010     | Panty hose (tights) of wool or fine animal hair  | 100% or<br>Ksh 20.00<br>Each        |
| 60.04.020     | Other under-garments of wool or fine animal hair   | 100% or<br>Ksh 20.00<br>Each        |
| 60.04.031     | Tee-shirts, sports shirts, men's and boys', of cotton  | 100% or<br>Ksh 20.00<br>Each        |
| 60.04.039     | Shirts, other, of cotton   | 100% or<br>Ksh 20.00<br>Each        |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  | <i>New Rate of Duty</i>      |
|----------------------|--|------------------------------|
| 60.04.041            | Vests and singlets of cotton .. .. .   | 100% or<br>Ksh 20.00<br>Each |
| 60.04.049            | Other under-garments of cotton .. .. .   | 100% or<br>Ksh 20.00<br>Each |
| 60.04.050            | Panty hose (tights) of synthetic fibres .. .. .  | 100% or<br>Ksh 20.00<br>Each |
| 60.04.061            | Tee-shirts and sports shirts of synthetic fibres .. .. .   | 100% or<br>Ksh 20.00<br>Each |
| 60.04.069            | Shirts, men's and boys', other, of synthetic fibres .. .. .  | 100% or<br>Ksh 20.00<br>Each |
| 60.04.071            | Vests and singlets of synthetic fibres .. .. .   | 100% or<br>Ksh 20.00<br>Each |
| 60.04.079            | Other under-garments, men's and boys', except shirts of synthetic fibres .. .. .                                   | 100% or<br>Ksh 20.00<br>Each |
| 60.04.080            | Under-garments, women's, girls' and infants', other than panty hose (tights) of synthetic fibres .. .. .           | 100% or<br>Ksh 20.00<br>Each |
| 60.04.090            | Under-garments of regenerated fibres .. .. .   | 100% or<br>Ksh 20.00<br>Each |
| 60.04.100            | Under-garments of other fibres .. .. .   | 100% or<br>Ksh 20.00<br>Each |
| 60.05.010            | Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of wool or fine animal hair .. .. . | 100% or<br>Ksh 50.00<br>Each |
| 60.05.020            | Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of cotton .. .. .                   | 100% or<br>Ksh 50.00<br>Each |
| 60.05.030            | Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of synthetic fibres .. .. .         | 100% or<br>Ksh 50.00<br>Each |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description   | New Rate<br>of Duty           |
|------------------|--|-------------------------------|
| 60.05.040        | Jerseys, pull-overs, slip-overs, twinsets,<br>cardigans, bed-jackets and jumpers, of regenerated<br>fibres .. .. .                   | 100% or<br>Ksh 50.00<br>Each  |
| 60.05.050        | Jerseys, pull-overs, slip-overs, twinsets,<br>cardigans, bed-jackets and jumpers, of other<br>fibres .. .. .                         | 100% or<br>Ksh 50.00<br>Each  |
| 60.05.060        | Dresses, skirts, suits and costumes, women's,<br>girls' and infants', of wool or fine animal hair .. .. .                            | 100% or<br>Ksh 100.00<br>Each |
| 60.05.070        | Dresses, skirts, suits and costumes, women's,<br>girls' and infants', of cotton .. .. .  | 100% or<br>Ksh 100.00<br>Each |
| 60.05.080        | Dresses, skirts, suits and costumes, women's,<br>girls' and infants', of synthetic fibres .. .. .                                    | 100% or<br>Ksh 100.00<br>Each |
| 60.05.090        | Dresses, skirts, suits and costumes, women's,<br>girls' and infants', of regenerated fibres .. .. .                                  | 100% or<br>Ksh 100.00<br>Each |
| 60.05.100        | Dresses, skirts, suits and costumes, women's,<br>girls' and infants', of other fibres .. .. .  | 100% or<br>Ksh 100.00<br>Each |
| 60.05.110        | Other outer garments and clothing accessories<br>(other than gloves, stockings and the like), of<br>wool or fine animal hair .. .. . | 100% or<br>Ksh 30.00<br>Each  |
| 60.05.120        | Other outer-garments and clothing accessories<br>(other than gloves, stockings and the like), of<br>cotton .. .. .                   | 100% or<br>Ksh 30.00<br>Each  |
| 60.05.130        | Other outer-garments and clothing accessories<br>(other than gloves, stockings and the like), of<br>synthetic fibres .. .. .         | 100% or<br>Ksh 30.00<br>Each  |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  | <i>New Rate of Duty</i>          |
|----------------------|--|----------------------------------|
| 60.05.140            | Other outer-garments and clothing accessories (other than gloves, stockings and the like), of regenerated fibres .. .. . | 100% or<br>Ksh 30.00<br>Each     |
| 60.05.150            | Other outer-garments and clothing accessories (other than gloves, stockings and the like), of other fibres .. .. .       | 100% or<br>Ksh 30.00<br>Each     |
| 60.05.161            | Blankets .. .. .   | 100%                             |
| 60.05.169            | Other articles and accessories, n.e.s. .. .. .   | 100%                             |
| 60.06.021            | Stockings and hose .. .. .   | 100% or<br>Ksh 10.00<br>Per pair |
| 60.06.022            | Articles of apparel .. .. .  | 100% or<br>Ksh 20.00<br>Each     |
| 61.01.019            | Men's and boys' outer-garments made of heading Nos. 59.08, 59.11 or 59.12 .. .. .  | 100% or<br>Ksh 250.00<br>Each    |
| 61.01.020            | Men's and boys' overcoats and other coats, of wool or fine animal hair .. .. .   | 100% or<br>Ksh 250.00<br>Each    |
| 61.01.030            | Men's and boys' overcoats and other coats, of other fibres .. .. .   | 100% or<br>Ksh 250.00<br>Each    |
| 61.01.040            | Men's and boys' suits (other than those of tariff Nos. 61.01.011 or 61.01.019, of wool or fine animal hair .. .. .       | 100% or<br>Ksh 250.00<br>Each    |
| 61.01.050            | Men's and boys' suits (other than those of tariff Nos., 61.01.011 or 61.01.019, of cotton .. .. .                        | 100% or<br>Ksh 250.00<br>Each    |
| 61.01.060            | Men's and boys' suits (other than those of tariff Nos. 61.01.011 or 61.01.019, of man-made fibres .. .. .                | 100% or<br>Ksh 250.00<br>Each    |
| 61.01.070            | Men's and boys' suits (other than those of tariff Nos. 61.01.011 or 61.01.019, of other fibres .. .. .                   | 100% or<br>Ksh 250.00<br>Each    |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description  | New Rate<br>of Duty           |
|------------------|---|-------------------------------|
| 61.01.080        | Trousers, breeches and the like of wool or fine animal hair .. .. . | 100% or<br>Ksh 250.00<br>Each |
| 61.01.090        | Trousers, breeches and the like of cotton .. .. .                   | 100% or<br>Ksh 250.00<br>Each |
| 61.01.100        | Trousers, breeches and the like of man-made fibres .. .. .          | 100% or<br>Ksh 250.00<br>Each |
| 61.01.110        | Trousers, breeches and the like of other fibres .. .. .             | 100% or<br>Ksh 250.00<br>Each |
| 61.01.120        | Jackets, blazers and the like of wool or fine animal hair .. .. .   | 100% or<br>Ksh 250.00<br>Each |
| 61.01.130        | Jackets, blazers and the like of cotton .. .. .                     | 100% or<br>Ksh 250.00<br>Each |
| 61.01.140        | Jackets, blazers and the like of man-made fibres .. .. .            | 100% or<br>Ksh 250.00<br>Each |
| 61.01.150        | Jackets, blazers and the like of other fibres .. .. .               | 100% or<br>Ksh 250.00<br>Each |
| 61.01.160        | Other men's and boys' garments of wool or fine animal hair .. .. .  | 100% or<br>Ksh 250.00<br>Each |
| 61.01.170        | Other men's and boys' garments of cotton .. .. .                    | 100% or<br>Ksh 100.00<br>Each |
| 61.01.180        | Other men's and boys' garments of man-made fibres .. .. .           | 100% or<br>Ksh 100.00<br>Each |
| 61.01.190        | Other men's and boys' garments of other fibres .. .. .              | 100% or<br>Ksh 100.00<br>Each |
| 61.02.011        | Kangas of textile fabrics .. .. .                                   | 100% or<br>Ksh 20.00<br>Each  |
| 61.02.012        | Sarīs .. .. .   | 100% or<br>Ksh 20.00<br>Each  |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>   | <i>New Rate of Duty</i>       |
|----------------------|---|-------------------------------|
| 61.02.019            | Other women's, girls' and infants' outer-garments, of textile fabrics of heading Nos. 59.08, 59.11 or 59.12 .. .. . | 100% or<br>Ksh 30.00<br>Each  |
| 61.02.020            | Women's, girls' and infants' coats and jackets of wool and of fine animal hair .. .. .                              | 100% or<br>Ksh 100.00<br>Each |
| 61.02.030            | Women's, girls' and infants' coats and jackets of cotton .. .. .  | 100% or<br>Ksh 100.00<br>Each |
| 61.02.040            | Women's, girls' and infants' coats and jackets of man-made fibres .. .. .   | 100% or<br>Ksh 100.00<br>Each |
| 61.02.050            | Women's, girls' and infants' coats and jackets of other fibres .. .. .  | 100% or<br>Ksh 100.00<br>Each |
| 61.02.060            | Women's, girls' and infants' suits and costumes of wool or fine animal hair .. .. .                                 | 100% or<br>Ksh 100.00<br>Each |
| 61.02.070            | Women's, girls' and infants' suits and costumes of cotton .. .. .   | 100% or<br>Ksh 100.00<br>Each |
| 61.02.080            | Women's, girls' and infants' suits and costumes of man-made fibres .. .. .  | 100% or<br>Ksh 100.00<br>Each |
| 61.02.090            | Women's, girls' and infants' suits and costumes of other fibres .. .. .   | 100% or<br>Ksh 100.00<br>Each |
| 61.02.100            | Dresses of wool or fine animal hair .. .. .   | 100% or<br>Ksh 100.00<br>Each |
| 61.02.110            | Dresses of cotton .. .. .   | 100% or<br>Ksh 100.00<br>Each |
| 61.02.120            | Dresses of man-made fibres .. .. .  | 100% or<br>Ksh 100.00<br>Each |



## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>   | <i>New Rate of Duty</i>       |
|----------------------|---|-------------------------------|
| 61.02.130            | Dresses of other fibres .. .. .   | 100% or<br>Ksh 100.00<br>Each |
| 61.02.140            | Skirts of wool or fine animal hair .. .. .                                      | 100% or<br>Ksh 100.00<br>Each |
| 61.02.150            | Skirts of cotton .. .. .  | 100% or<br>Ksh 50.00<br>Each  |
| 61.02.160            | Skirts of man-made fibres .. .. .   | 100% or<br>Ksh 50.00<br>Each  |
| 61.02.170            | Skirts of other fibres .. .. .  | 100% or<br>Ksh 50.00<br>Each  |
| 61.02.180            | Blouses of cotton .. .. .   | 100% or<br>Ksh 50.00<br>Each  |
| 61.02.190            | Blouses of man-made fibres .. .. .  | 100% or<br>Ksh 50.00<br>Each  |
| 61.02.200            | Blouses of other fibres .. .. .   | 100% or<br>Ksh 50.00<br>Each  |
| 61.02.210            | Other women's, girls' and infants' garments of wool or fine animal hair .. .. . | 100% or<br>Ksh 30.00<br>Each  |
| 61.02.220            | Other women's, girls' and infants' garments of cotton .. .. .                   | 100% or<br>Ksh 30.00<br>Each  |
| 61.02.230            | Other women's, girls' and infants' garments of man-made fibres .. .. .          | 100% or<br>Ksh 30.00<br>Each  |
| 61.02.240            | Other women's, girls' and infants' garments of other fibres .. .. .             | 100% or<br>Ksh 30.00<br>Each  |
| 61.03.010            | Men's and boys' shirts of cotton .. .. .  | 100% or<br>Ksh 50.00<br>Each  |
| 61.03.020            | Men's and boys' shirts of synthetic fibres .. .. .                              | 100% or<br>Ksh 50.00<br>Each  |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>   | <i>New Rate of Duty</i>      |
|----------------------|---|------------------------------|
| 61.03.030            | Men's and boys' shirts of other fibres .. .. .                                | 100% or<br>Ksh 50.00<br>Each |
| 61.03.041            | Men's and boys' vests and singlets of cotton .. .. .                          | 100% or<br>Ksh 30.00<br>Each |
| 61.03.049            | Other men's and boys' under-garments of cotton .. .. .                        | 100% or<br>Ksh 30.00<br>Each |
| 61.03.051            | Men's and boys' vests and singlets of synthetic fibres .. .. .                | 100% or<br>Ksh 30.00<br>Each |
| 61.03.059            | Other men's and boys' under-garments of synthetic fibres .. .. .              | 100% or<br>Ksh 30.00<br>Each |
| 61.03.061            | Men's and boys' vests and singlets of other fibres .. .. .                    | 100% or<br>Ksh 30.00<br>Each |
| 61.03.069            | Other men's and boys' under-garments of other fibres .. .. .                  | 100% or<br>Ksh 30.00<br>Each |
| 61.04.011            | Baby napkins (diapers), of cotton .. .. .                                     | 100% or<br>Ksh 20.00<br>Each |
| 61.04.012            | Women's, girls' and infants' vests and singlets of cotton .. .. .             | 100% or<br>Ksh 30.00<br>Each |
| 61.04.019            | Other women's, girls' and infants' under-garments of cotton .. .. .           | 100% or<br>Ksh 30.00<br>Each |
| 61.04.021            | Women's, girls' and infants' vests and singlets of synthetic fibres .. .. .   | 100% or<br>Ksh 30.00<br>Each |
| 61.04.029            | Other women's, girls' and infants' under-garments of synthetic fibres .. .. . | 100% or<br>Ksh 30.00<br>Each |
| 61.04.031            | Women's, girls' and infants' vests and singlets of other fibres .. .. .       | 100% or<br>Ksh 30.00<br>Each |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  | <i>New Rate of Duty</i>          |
|----------------------|--|----------------------------------|
| 61.04.039            | Other women's, girls' and infants' under-garments of other fibres .. .. .  | 100% or<br>Ksh 30.00<br>Each     |
| 61.06.000            | Shawls, scarves, mufflers, mantillas, veils and the like .. .. .   | 100% or<br>Ksh 20.00<br>Each     |
| 61.07.000            | Ties, bow ties and cravats .. .. .   | 100% or<br>Ksh 10.00<br>Each     |
| 61.09.010            | Brassieres .. .. .   | 100% or<br>Ksh 20.00<br>Each     |
| 61.09.020            | Other, corsets, corset belts, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic .. .. .  | 100% or<br>Ksh 20.00<br>Each     |
| 61.10.001            | Stockings, socks and sockettes, not being knitted or crocheted .. .. .   | 100% or<br>Ksh 10.00<br>Per pair |
| 61.10.009            | Other, gloves, mittens, and mitts, not being knitted or crocheted .. .. .  | 100% or<br>Ksh 10.00<br>Per pair |
| 61.11.009            | Other made up accessories for articles of apparel .. .. .  | 80%                              |
| 62.05.009            | Other made up textile articles (including dress patterns) .. .. .  | 50%                              |
| 63.01.000            | Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading Nos. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings .. .. . | 135%                             |
| 64.01.002            | Rubber or artificial plastic footwear, not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric .. .. .  | 60%                              |
| 64.01.009            | Other footwear with outer soles and uppers of rubber or artificial plastic material .. .. .  | 60%                              |
| 64.02.002            | Leather or composition leather footwear, not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric .. .. .  | 60%                              |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff<br/>Number</i> | <i>Tariff Description</i>   | <i>New Rate<br/>of Duty</i> |
|--------------------------|---|-----------------------------|
| 64.02.009                | Other footwear with outer soles of leather or composition leather .. .. .   | 60%                         |
| 64.03.000                | Footwear with outer soles of wood or cork .. .. .   | 60%                         |
| 64.04.002                | Footwear with outer soles of other materials, not having uppers, and shoes having rubber or rope soles and uppers of cotton .. .. .   | 60%                         |
| 64.04.009                | Other footwear, with outer soles of other materials .. .. .   | 60%                         |
| 64.05.001                | Footwear uppers of leather, complete or semi-manufactured .. .. .   | 80%                         |
| 64.05.009                | Other parts of footwear, of any material except metal .. .. .   | 80%                         |
| 64.06.000                | Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles and parts thereof .. .. .   | 60%                         |
| 65.03.000                | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed .. .. .                                   | 50% or<br>Ksh 20.00<br>Each |
| 65.04.000                | Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed .. .. .  | 50% or<br>Ksh 20.00<br>Each |
| 65.05.000                | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed .. .. . | 50% or<br>Ksh 20.00<br>Each |
| 65.06.000                | Other headgear, whether or not lined or trimmed .. .. .   | 50% or<br>Ksh 20.00<br>Each |
| 65.07.000                | Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear .. .. .   | 50%                         |
| 66.01.000                | Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) .. .. .   | 60%                         |
| 66.02.000                | Walking-sticks (including climbing sticks and seat-sticks), canes, whips, riding-crops and the like .. .. .   | 60%                         |
| 67.01.001                | Feather dusters .. .. .   | 50%                         |
| 67.02.000                | Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit .. .. .   | 50%                         |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty               |
|---------------|---|--------------------------------|
| 67.03.000     | Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile material prepared for use in making wigs and the like   | 50%                            |
| 67.04.000     | Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)   | 50%                            |
| 68.02.002     | Sinks and basins of stone   | 50%                            |
| 68.03.000     | Worked slate and articles of slate, including articles of agglomerated slate  | 45%                            |
| 68.11.002     | Bath tubs, sinks, cisterns and shower trays of cement, of concrete or of artificial stone   | 50%                            |
| 68.11.003     | Lavatory bowls, bidets and similar sanitary ware of cement, of concrete or of artificial stone  | 50%                            |
| 68.11.009     | Other articles of cement, of concrete or of artificial stone  | 50%                            |
| 68.12.004     | Lavatory basins, sinks and similar sanitary ware of asbestos cement, of cellulose fibre-cement or the like  | 50%                            |
| 68.12.009     | Other articles of asbestos cement, of cellulose fibre-cement or the like  | 50%                            |
| 68.14.000     | Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials | 35%                            |
| 69.06.002     | Rain water pipes, ceramic   | 50%                            |
| 69.06.009     | Other piping and conduits, ceramic  | 50%                            |
| 69.07.000     | Unglazed setts, flags and paving, hearth and wall tiles, ceramic  | 60% or<br>Ksh 1.50<br>Per Kg.  |
| 69.08.000     | Glazed setts, flags and paving, hearth and wall tiles, ceramic  | 100% or<br>Ksh 4.00<br>Per Kg. |
| 69.09.001     | Troughs, tubs and similar receptacles of a kind used in agriculture; pots; jars and similar articles of a kind commonly used for the conveyance or packing of goods, for agricultural use, ceramic  | 10%                            |
| 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, ceramic  | 100%                           |
| 69.10.001     | Lavatory cisterns without toilet bowls, ceramic   | 50%                            |
| 69.10.009     | Other sanitary fixtures, ceramic  | 50%                            |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description   | New Rate<br>of Duty |
|------------------|--|---------------------|
| 69.13.001        | Articles of personal adornment, ceramic .. .. .  | 80%                 |
| 69.13.009        | Other statuettes and other ornaments; articles of<br>furniture, ceramic .. .. .  | 60%                 |
| 70.10.002        | Bottles and jars of glass .. .. .  | 60%                 |
| 70.10.009        | Other conveyance and packing containers of glass .. .. .   | 60%                 |
| 70.13.000        | Glassware (other than articles falling in heading<br>No. 70.19) of a kind commonly used for table,<br>kitchen, toilet or office purposes, for indoor<br>decoration, or for similar uses .. .. .  | 60%                 |
| 70.19.001        | Articles of personal adornment of glass, including<br>imitation pearls, imitation precious and<br>semi-precious stones .. .. .   | 60%                 |
| 70.19.009        | Other fragments and chippings, and similar fancy<br>or decorative glass smallwares and articles of<br>glassware made therefrom; glass cubes and small<br>glass plates, whether or not on a backing, for<br>mosaics and similar decorative purposes;<br>artificial eyes of glass, including those for toys<br>but excluding those for wear by humans; ornaments<br>and other fancy articles of lamp-worked glass;<br>glass grains .. .. . | 60%                 |
| 70.20.021        | Furnishing fabrics of glass fibres, knitted or<br>crocheted .. .. .  | 60%                 |
| 70.20.029        | Other fabrics of glass fibre (including narrow<br>fabrics, pile fabrics, tulle, lace, knitted or<br>crocheted, braids and ornamental trimmings) .. .. .  | 60%                 |
| 70.20.039        | Articles made of glass fibre or wool .. .. .   | 60%                 |
| 70.21.009        | Other articles of glass .. .. .  | 60%                 |
| 71.01.000        | Pearls, unworked or worked, but not mounted, set<br>or strung (except ungraded pearls temporarily<br>strung for convenience of transport) .. .. .  | 60%                 |
| 71.02.010        | Diamonds, rough, unsorted .. .. .  | 60%                 |
| 73.01.000        | Pig iron, cast iron and spiegeleisen, in pigs,<br>blocks, lumps and similar forms .. .. .  | Free                |
| 73.04.000        | Shot and angular grit, of iron or steel, whether<br>or not graded; wire pellets of iron or steel .. .. .   | 10%                 |
| 73.05.010        | Iron or steel powders, including sponge iron<br>powder .. .. .   | 10%                 |
| 73.05.020        | Sponge iron or steel, not in powder form .. .. .   | 10%                 |
| 73.06.010        | Puddled bars and pilings; blocks, lumps and<br>similar forms, of iron or steel .. .. .   | 10%                 |
| 73.06.020        | Ingots of iron or steel, other than of high carbon<br>or alloy steel .. .. .   | 10%                 |
| 73.07.000        | Blooms, billets, slabs and sheet bars (including<br>tinplate bars), of iron or steel; pieces roughly<br>shaped by forging, of iron or steel .. .. .  | 10%                 |
| 73.08.000        | Iron or steel coils for re-rolling .. .. .   | Free                |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description  | New Rate<br>of Duty |
|------------------|---|---------------------|
| 73.10.011        | Wire rod of iron or steel, other than of high carbon or alloy steel, round or square, of a diameter or cross section of 5.5 mm. or more .. ..                   | 20%                 |
| 73.10.019        | Other wire rod of iron or steel, other than of high carbon or alloy steel .. ..   | 20%                 |
| 73.13.039        | Coils of iron or steel, rolled but not further worked, of a thickness of 1.5 mm. or less .. ..  | 40%                 |
| 73.13.051        | Other sheets and plates, galvanized flat or corrugated of a thickness of 1.5 mm. or more .. ..  | 30%                 |
| 73.13.052        | Other sheets and plates galvanized, flat or corrugated of a thickness of less than 1.5 mm. .. ..  | 40%                 |
| 73.14.000        | Iron or steel wire, whether or not coated, but not insulated .. ..  | 30%                 |
| 73.15.010        | Ingots of high carbon steel .. ..   | 10%                 |
| 73.15.020        | Ingots of stainless or heat-resisting steel .. ..   | 10%                 |
| 73.15.030        | Ingots of other alloy steel .. ..   | 10%                 |
| 73.15.040        | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of high carbon steel .. ..                 | 10%                 |
| 73.15.050        | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of stainless or heat-resisting steel .. .. | 10%                 |
| 73.15.060        | Blooms, billets, slabs and sheet bars (including tinplate bars); pieces roughly shaped by forging, of other alloy steel .. ..                                   | 10%                 |
| 73.15.100        | Wire rod of high carbon steel .. ..   | 20%                 |
| 73.15.110        | Wire rod of stainless or heat-resisting steel .. ..   | 20%                 |
| 73.15.120        | Wire rod of other alloy steel .. ..   | 20%                 |
| 73.17.001        | Rain water pipes of cast iron .. ..   | 50%                 |
| 73.17.009        | Other tubes and pipes of cast iron .. ..  | 50%                 |
| 73.18.021        | Other tubes and pipes of iron or steel, galvanized, of a diameter of 12.5 cm. or more .. ..   | 50%                 |
| 73.18.022        | Other tubes and pipes of iron or steel, galvanized, of a diameter of less than 12.5 cm. .. ..   | 50%                 |
| 73.18.023        | Other tubes and pipes of iron or steel, non-galvanized, of a diameter of 12.5 cm. or more .. ..   | 50%                 |
| 73.18.029        | Other tubes and pipes of iron or steel, non-galvanized, of a diameter of less than 12.5 cm. .. ..   | 60%                 |
| 73.25.000        | Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables .. ..                 | 30%                 |
| 73.26.001        | Barbed wire of iron or steel .. ..  | 50%                 |
| 73.26.009        | Other, twisted hoop or single flat wire, barbed or not, and loosely twisted double wire of kinds used for fencing, of iron or steel .. ..                       | 50%                 |
| 73.31.001        | Nails (including roofing nails) of iron or steel .. ..  | 45%                 |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>   | <i>New Rate of Duty</i>    |
|----------------------|---|----------------------------|
| 73.35.000            | Springs and leaves for springs, of iron or steel . . . .  | 70%                        |
| 73.36.010            | Cooking apparatus, for example, kitchen stoves, range cookers, gas rings, and plate warmers of a kind used for domestic purposes, not electrically operated, of iron or steel . . . . . | 60%                        |
| 73.38.011            | Enamelled cups, mugs, plates, trays and saucers, of a diameter not exceeding 7 cm., of iron or steel . . . . .  | 60% or<br>Ksh 0.50<br>Each |
| 73.38.012            | Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 7 cm., but not exceeding 10 cm., of iron or steel . . . . .  | 60% or<br>Ksh 0.85<br>Each |
| 73.38.013            | Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 10 cm., of iron or steel . . . .   | 60% or<br>Ksh 1.15<br>Each |
| 73.38.014            | Enamelled basins, bowls and dishes of a diameter not exceeding 16 cm., of iron or steel . . . . .   | 60% or<br>Ksh 0.85<br>Each |
| 73.38.015            | Enamelled basins, bowls and dishes of a diameter exceeding 16 cm., but not exceeding 22 cm., of iron or steel . . . . .   | 60% or<br>Ksh 1.15<br>Each |
| 73.38.016            | Enamelled basins, bowls and dishes of a diameter exceeding 22 cm., of iron or steel . . . . .   | 60% or<br>Ksh 1.60<br>Each |
| 73.38.021            | Lavatory cisterns of iron or steel, and parts thereof . . . . .   | 50%                        |
| 73.38.022            | Sanitary buckets and pails, lavatory appliances, dustbins and similar appliances for refuse collection and disposal, and parts thereof, of iron or steel . . . . .                      | 40%                        |
| 73.38.023            | Bath tubs, shower trays and wash basins of iron or steel . . . . .  | 50%                        |
| 73.40.040            | Hangers, stays and similar supports for fixing, piping and tubing, of iron or steel . . . . .   | 35%                        |
| 73.40.044            | Other tanks, vats and similar vessels, of iron or steel . . . . .   | 40%                        |
| 73.40.047            | Inspection traps, gratings, drain covers and similar castings for sewage water systems and the like, of iron or steel . . . . .   | 40%                        |



## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description   | New Rate of Duty |
|---------------|--|------------------|
| 73.40.049     | Guttering and gutter spouts of iron or steel . . . . .   | 50%              |
| 74.01.020     | Copper waste and scrap . . . . .   | 10%              |
| 74.17.002     | Other cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, of copper . . . . .   | 60%              |
| 74.18.010     | Domestic articles and parts thereof, of copper . . . . .   | 40%              |
| 74.18.020     | Sanitary ware for indoor use and parts thereof, of copper . . . . .  | 50%              |
| 76.02.001     | Bars, rods, angles, shapes and sections, of aluminium . . . . .  | 40%              |
| 76.03.005     | Circles of a thickness less than 7 mm., of aluminium . . . . .   | 50%              |
| 76.10.001     | Aluminium milk containers of 10 litres or less . . . . .   | 50%              |
| 76.15.020     | Sanitary ware and parts thereof, of aluminium . . . . .  | 50%              |
| 79.01.010     | Zinc waste and scrap (other than dust) . . . . .   | Free             |
| 80.06.001     | Other articles of tin of a kind used for domestic purposes . . . . .   | 50%              |
| 80.06.009     | Other articles of tin . . . . .  | 50%              |
| 82.01.000     | Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry . . . . . | 50%              |
| 82.02.001     | Butcher's saws . . . . .   | 40%              |
| 82.02.009     | Other saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) . . . . .   | 40%              |
| 82.03.010     | Wrenches and spanners (excluding tap wrenches) . . . . .   | 40%              |
| 82.03.020     | Files and rasps . . . . .  | 40%              |
| 82.03.031     | Tweezers . . . . .   | 40%              |
| 82.03.032     | Perforating punches . . . . .  | 40%              |
| 82.03.033     | Sealing pliers and seal closers . . . . .  | 40%              |
| 82.03.039     | Other hand tools: pliers, pincers, tinmen's snips, bolt croppers, pipe cutters and the like . . . . .  | 40%              |
| 82.06.001     | Blades and cutters of a kind used domestically or by butchers, bakers or other retail traders . . . . .  | 40%              |
| 82.15.000     | Handles of base metal for articles falling within heading Nos. 82.09, 82.13 or 82.14 . . . . .   | 45%              |
| 83.01.001     | Assembled or partly assembled padlocks . . . . .   | 70%              |
| 83.01.002     | Unassembled padlocks . . . . .   | 60%              |
| 83.01.003     | Assembled or partly assembled locks for automobiles . . . . .  | 70%              |
| 83.01.004     | Unassembled locks for automobiles . . . . .  | 60%              |
| 83.01.005     | Other locks and frames incorporating locks, of base metal, assembled or partly assembled . . . . .   | 70%              |
| 83.01.006     | Other locks and frames incorporating locks, unassembled . . . . .  | 60%              |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>   | <i>New Rate of Duty</i> |
|----------------------|---|-------------------------|
| 83.01.007            | Keys for padlocks and locks .. .. .   | 60%                     |
| 83.01.009            | Parts of locks, padlocks, keys and frames incorporating locks, of base metal .. .. .  | 60%                     |
| 83.05.001            | Fittings for loose-leaf binders, for files or for stationery books, of base metal .. .. .   | 60%                     |
| 83.06.001            | Statuettes and other ornaments of a kind used indoors, of base metal .. .. .  | 60%                     |
| 83.07.002            | Pressure lamps, of base metal .. .. .   | 40%                     |
| 83.13.001            | Crown corks of base metal .. .. .   | 60%                     |
| 84.08.051            | Parts of jet and gas turbine engines for aircraft, other .. .. .  | 10%                     |
| 84.25.010            | Lawn mowers .. .. .   | 40%                     |
| 84.40.010            | Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg. .. .. .  | 60%                     |
| 84.53.010            | Analogue machines and hybrid machines .. .. .   | 70%                     |
| 84.53.020            | Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one output unit .. .. .   | 70%                     |
| 84.53.030            | Complete digital central processing units; digital processors consisting of arithmetical, logical and control elements .. .. .  | 70%                     |
| 84.53.040            | Separately consigned digital central (main) storage units .. .. .   | 70%                     |
| 84.53.050            | Peripheral units, including control and adapting units (connectable directly or indirectly to the central unit) .. .. .   | 70%                     |
| 84.53.060            | Other automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data not elsewhere specified or included .. .. . | 70%                     |
| 85.01.013            | Assembled or partly assembled other D.C. motors .. .. .   | 25%                     |
| 85.01.019            | Other D.C. generators .. .. .   | 25%                     |
| 85.01.021            | Assembled or partly assembled other motors, including universal (A.C./D.C.) motors .. .. .  | 25%                     |
| 85.03.001            | Batteries and cells for flashlights (torches) and transistor radios .. .. .   | 50%                     |
| 85.03.002            | Batteries specially designed for use with portable lighters .. .. .   | 50%                     |
| 85.03.003            | Other primary cells and primary batteries .. .. .   | 50%                     |
| 85.06.010            | Vacuum cleaners and floor polishers (with self-contained electric motors) .. .. .   | 60%                     |
| 85.06.020            | Vented hoods and room fans (with self-contained electric motors) .. .. .  | 60%                     |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description  | New Rate of Duty             |
|---------------|---|------------------------------|
| 85.06.030     | Food grinders and mixers, fruit-juice extractors (with self-contained electric motors) .. .. .  | 60%                          |
| 85.06.040     | Other electro-mechanical domestic appliances (with self-contained electric motors) .. .. .  | 60%                          |
| 85.07.009     | Other shavers and hair clippers with self-contained electric motors .. .. .   | 60%                          |
| 85.08.002     | Sparking plugs and glow plugs for internal combustion engines, assembled .. .. .  | 45% or<br>Ksh 7.50<br>Each   |
| 85.08.003     | Sparking plugs and glow plugs for internal combustion engines, partly assembled or unassembled .. .. .                                  | 30% or<br>Ksh 5.00<br>Each   |
| 85.12.041     | Assembled or partly assembled electric smoothing irons .. .. .  | 50%                          |
| 85.12.051     | Assembled or partly assembled electro-thermic domestic appliances .. .. .   | 50%                          |
| 85.15.001     | Assembled or partly assembled transmitters and transmitter-receivers .. .. .  | 50%                          |
| 85.15.011     | Assembled or partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers .. .. .     | 70% or<br>Ksh 900.00<br>Each |
| 85.15.019     | Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers .. .. .                       | 50% or<br>Ksh 600.00<br>Each |
| 85.15.021     | Assembled or partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers .. .. . | 70% or<br>Ksh 500.00<br>Each |
| 85.15.029     | Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers .. .. .                   | 50% or<br>Ksh 350.00<br>Each |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff<br/>Number</i> | <i>Tariff Description</i>  | <i>New Rate<br/>of Duty</i>  |
|--------------------------|--|------------------------------|
| 85.15.031                | Assembled or partly assembled radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers .. .. .   | 70% or<br>Ksh 250.00<br>Each |
| 85.15.039                | Unassembled radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers .. .. .   | 70% or<br>Ksh 175.00<br>Each |
| 85.15.041                | Assembled or partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .   | 70% or<br>Ksh 75.00<br>Each  |
| 85.15.049                | Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .   | 40% or<br>Ksh 50.00<br>Each  |
| 85.15.051                | Other assembled or partly assembled radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .  | 70% or<br>Ksh 300.00<br>Each |
| 85.15.059                | Other unassembled radio-broadcasting receivers, including receivers incorporating sound recorders or reproducers .. .. .   | 50% or<br>Ksh 200.00<br>Each |
| 85.15.060                | Radiotelephonic or radiotelegraphic receivers .. .. .  | 45%                          |
| 85.23.002                | Insulated electric wire having conductors of plain, high conductivity copper or aluminium wire, lacquered, enamelled or anodised, but not sheathed, of which the overall greatest cross-sectional width is between 0.2 mm. and 2 mm. inclusive .. .. . | 60%                          |
| 87.02.033                | Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres .. .. .  | 50%                          |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  | <i>New Rate of Duty</i>      |
|----------------------|--|------------------------------|
| 87.02.035            | Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres . . . . .    | 100%                         |
| 87.02.036            | Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,250 cubic centimetres . . . . .  | 120%                         |
| 87.02.038            | Buses with seating capacity of more than 14 passengers, assembled . . . . .  | 35%                          |
| 87.02.039            | Buses with seating capacity of more than 14 passengers, unassembled, for assembly by a vehicle manufacturer approved by the Minister . . . . .   | 20%                          |
| 87.02.049            | Other motor vehicles for the transport of persons, goods or materials . . . . .  | 35%                          |
| 87.09.001            | Assembled or partly assembled motor cycles, auto-cycles and cycles fitted with an auxilliary motor, with or without side-car; assembled or partly assembled side-cars or all kinds . . . . . | 50%                          |
| 87.10.001            | Assembled or partly assembled cycles (including delivery tricycles), not motorized . . . . .   | 40% or<br>Ksh 151.25<br>Each |
| 87.10.009            | Unassembled cycles (including delivery tricycles), not motorized . . . . .   | 35% or<br>Ksh 151.25<br>Each |
| 87.12.003            | Frames, together with front forks and back stay for bicycles (including delivery tricycles) of heading No. 87.10 . . . . .   | 35% or<br>Ksh 53.25<br>Each  |
| 87.12.004            | Frames without front fork and back stay for bicycles (including delivery tricycles) of heading No. 87.10 . . . . .   | 35% or<br>Ksh 10.90<br>Each  |
| 87.12.005            | Front forks for bicycles (including delivery tricycles) of heading No. 87.10 . . . . .   | 35% or<br>Ksh 10.90<br>Each  |
| 87.12.006            | Back stays for bicycles (including delivery tricycles) of heading No. 87.10 . . . . .  | 35% or<br>Ksh 7.25<br>Each   |
| 87.12.007            | Handle-bars (with or without fittings) for goods falling under heading No. 87.10 . . . . .   | 35% or<br>Ksh 13.50<br>Each  |

## SECOND SCHEDULE—(Contd.)

| Tariff<br>Number | Tariff Description  | New Rate<br>of Duty         |
|------------------|---|-----------------------------|
| 87.12.008        | Saddles for goods falling under heading No. 87.10 .. ..   | 35% or<br>Ksh 10.00<br>Each |
| 87.12.009        | Rims for cycles (including delivery tricycles) of<br>heading No. 87.10 .. .. .  | 35% or<br>Ksh 3.65<br>Each  |
| 87.12.010        | Other parts and accessories of heading No. 87.10 .. ..  | 35%                         |
| 88.01.000        | Balloons and airships .. .. .   | 30%                         |
| 89.01.020        | Yachts and other vessels for pleasure or sport .. ..  | 50%                         |
| 89.01.050        | Trawlers and other fishing vessels; factory ships<br>and other ships used in activities directly<br>connected with fishing operations .. .. .   | 50%                         |
| 90.08.010        | Cinematographic cameras, projectors, sound<br>recorders and sound-reproducers, combined or not,<br>for film of less than 16 mm. width, including<br>cameras for double 8 mm. film .. .. . | 60%                         |
| 90.16.012        | Wooden school rulers .. .. .  | 50%                         |
| 90.17.031        | Disposable plastic syringes .. .. .   | 50%                         |
| 90.18.001        | Massage apparatus of a kind used domestically .. ..   | 60%                         |
| 91.01.000        | Pocket-watches, wrist-watches and other watches<br>including stop-watches .. .. .   | 60%                         |
| 92.11.010        | Coin-operated electric gramophones .. .. .  | 50%                         |
| 92.11.021        | Other electric gramophones and record-players,<br>assembled or partly assembled .. .. .   | 70%                         |
| 92.12.021        | Gramophone records of 7" diameter or less .. .. .   | 50%                         |
| 92.12.022        | Gramophone records, other .. .. .   | 50%                         |
| 92.12.024        | Recordings containing spoken messages of a<br>business or personal nature .. .. .   | 10%                         |
| 92.12.025        | Computer tapes or discs .. .. .   | 70%                         |
| 92.12.029        | Other articles of a kind used for sound or similar<br>recording .. .. .   | 50%                         |
| 94.02.001        | Hairdressers' chairs .. .. .  | 80%                         |
| 95.05.001        | Articles of personal adornment including beads, of<br>tortoise shell, mother of pearl, ivory, bone,<br>horn, coral, and other animal carving material .. ..                               | 60%                         |
| 95.05.009        | Other worked tortoise shell, mother of pearl,<br>ivory, bone, horn, coral and other animal carving<br>material, and articles of those materials .. .. .                                   | 60%                         |
| 95.08.001        | Articles of personal adornment including beads .. ..  | 60%                         |
| 95.08.009        | Other worked vegetable or mineral carving material<br>and other articles of those materials .. .. .   | 60%                         |
| 96.01.001        | Brooms and brushes, consisting of twigs or other<br>vegetable materials merely bound together and not<br>mounted in a head, with or without handles .. ..                                 | 50%                         |

## SECOND SCHEDULE—(Contd.)

| Tariff Number | Tariff Description   | New Rate of Duty                   |
|---------------|--|------------------------------------|
| 96.01.002     | Hand scrubbing brushes and footwear cleaning brushes of natural fibres .. .. .   | 50%                                |
| 96.01.003     | Paints, distemper, varnish and similar brushes .. .. .   | 50%                                |
| 96.01.009     | Other brooms, brushes, squeegees (other than roller squeegees) and mops .. .. .  | 50%                                |
| 96.05.000     | Powder-puffs and pads for applying cosmetics or toilet preparations, of any material .. .. .   | 50%                                |
| 96.06.001     | Hand sieves and hand riddles of a kind used for domestic purposes .. .. .  | 40%                                |
| 97.04.001     | Playing cards .. .. .  | 120% or<br>Ksh 30.00<br>Per pack   |
| 97.05.000     | Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor) .. .. . | 60%                                |
| 97.06.009     | Other appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04) .. .. .  | 20%                                |
| 97.08.000     | Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres .. .. .  | 60%                                |
| 98.01.009     | Other buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs .. .. .  | 60%                                |
| 98.02.001     | Slide fasteners .. .. .  | 60%                                |
| 98.05.002     | Graphite lead for the manufacture of pencils, other than lumograph .. .. .   | 20%                                |
| 98.05.003     | Lead pencils .. .. .   | 80% or<br>Ksh 25.00<br>Per hundred |
| 98.08.001     | Computer and other typewriter ribbons, whether or not on spools; ink-pads, with or without boxes .. .. .   | 60%                                |
| 98.08.009     | Other ribbons .. .. .  | 60%                                |
| 98.10.001     | Portable lighters, complete or incomplete (including bodies) .. .. .   | 60% or<br>Ksh. 5.00<br>Each        |
| 98.10.009     | Other mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks .. .. .  | 60%                                |
| 98.11.001     | Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) .. .. .  | 60%                                |
| 98.11.009     | Cigar and cigarette holders and parts thereof .. .. .  | 60%                                |

## SECOND SCHEDULE—(Contd.)

| <i>Tariff<br/>Number</i> | <i>Tariff Description</i>  | <i>New Rate<br/>of Duty</i> |
|--------------------------|--|-----------------------------|
| 98.12.000                | Combs, hair-slides and the like .. .. .  | 50%                         |
| 98.14.000                | Scent and similar sprays of a kind used for toilet<br>purposes, and mounts and heads therefore .. .. . | 50%                         |
| 98.15.001                | Vacuum flasks, complete with cases .. .. .   | 40%                         |
| 98.15.002                | Other vacuum vessels, complete with cases .. .. .  | 40%                         |



## THIRD SCHEDULE

(s. 18)

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

Delete the Second Schedule and insert the following—

## SECOND SCHEDULE

## SUSPENDED DUTIES

| <i>Tariff No.</i> | <i>Tariff Description</i>  | <i>Suspended Duty Amount Provided</i> | <i>Duty Amount Imposed</i> |
|-------------------|--|---------------------------------------|----------------------------|
| 50.04.000         | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale                                     | 80%                                   | NIL                        |
| 50.05.000         | Yarn spun from noil or other waste silk, not put up for retail sale  | 80%                                   | NIL                        |
| 50.07.000         | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk | 80%                                   | NIL                        |
| 51.01.010         | Yarns, textured, of continuous polyamide fibres  | 70%                                   | NIL                        |
| 51.01.020         | Yarns, non-textured, of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre     | 70%                                   | NIL                        |
| 51.01.030         | Other non-textured yarns of continuous polyamide fibres  | 70%                                   | NIL                        |
| 51.01.040         | Yarns, textured, of continuous polyester fibres  | 70%                                   | NIL                        |
| 51.01.050         | Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre     | 70%                                   | NIL                        |
| 51.01.060         | Other non-textured yarns of continuous polyester fibres  | 70%                                   | NIL                        |
| 51.01.070         | Yarns of other continuous synthetic fibres   | 70%                                   | NIL                        |
| 51.01.080         | Yarns of regenerated fibres of viscose rayon   | 70%                                   | NIL                        |
| 51.01.090         | Yarns of regenerated fibres of acetate fibres  | 70%                                   | NIL                        |
| 51.01.100         | Yarns of other continuous regenerated textile fibres   | 70%                                   | NIL                        |
| 51.02.010         | Monofil, strip and imitation catgut of synthetic fibre materials   | 70%                                   | NIL                        |
| 51.02.020         | Monofil, strip and imitation catgut of regenerated fibre materials   | 70%                                   | NIL                        |
| 51.03.010         | Yarn of continuous synthetic fibres  | 70%                                   | NIL                        |
| 51.03.020         | Yarn of man-made fibres of continuous regenerated fibres   | 70%                                   | NIL                        |
| 52.01.000         | Metallized yarn, being textile yarn spun with metal or covered with metal by any process                               | 80%                                   | NIL                        |
| 53.06.010         | Woollen yarn containing 85% or more by weight of wool  | 70%                                   | NIL                        |
| 53.06.020         | Other woollen yarn, not put up for retail sale   | 70%                                   | NIL                        |
| 53.07.010         | Worsted yarn containing 85% or more by weight of wool, not put up for retail sale                                      | 70%                                   | NIL                        |
| 53.07.020         | Other worsted yarn, not put up for retail sale   | 70%                                   | NIL                        |
| 53.08.000         | Yarn of fine animal hair (carded or combed), not put up for retail sale  | 70%                                   | NIL                        |
| 53.09.000         | Yarn of horsehair or of other coarse animal hair, not put up for retail sale   | 70%                                   | NIL                        |

## THIRD SCHEDULE—(Contd.)

| <i>Tariff No.</i> | <i>Tariff Description</i>  | <i>Suspended Amount Provided</i> | <i>Duty Amount Imposed</i> |
|-------------------|--|----------------------------------|----------------------------|
| 53.10.010         | .. Woollen yarn containing 85% or more by weight of wool or fine animal hair, put up for retail sale ..  | 70%                              | NIL                        |
| 53.10.020         | .. Other woollen yarn, put up for retail sale ..   | 70%                              | NIL                        |
| 55.05.010         | .. Cotton yarn, measuring, per single yarn, not more than 14,000 metres per kg. ..   | 70%                              | NIL                        |
| 55.05.020         | .. Cotton yarn, measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres per kg. ..   | 70%                              | NIL                        |
| 55.05.030         | .. Cotton yarn, measuring, per single yarn, more than 40,000 metres but less than 80,000 metres per kg. ..   | 70%                              | NIL                        |
| 55.05.040         | .. Cotton yarn, measuring, per single yarn, 80,000 metres or more per kg. ..   | 70%                              | NIL                        |
| 55.06.000         | .. Cotton yarn, put up for retail sale ..  | 70%                              | NIL                        |
| 56.05.010         | .. Yarn containing 85% or more by weight of discontinuous synthetic fibres ..  | 70%                              | NIL                        |
| 56.05.020         | .. Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ..  | 70%                              | NIL                        |
| 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 ..  | 70%                              | NIL                        |
| 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 ..                                      | 70%                              | NIL                        |
| 56.05.050         | .. Yarn containing 85% or more by weight of discontinuous regenerated fibres ..  | 70%                              | NIL                        |
| 56.05.060         | .. Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ..  | 70%                              | NIL                        |
| 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 ..  | 70%                              | NIL                        |
| 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 ..                                    | 70%                              | NIL                        |
| 56.06.010         | .. Yarn containing 85% or more by weight of discontinuous fibres ..  | 70%                              | NIL                        |
| 56.06.020         | .. Yarn of discontinuous synthetic fibres containing less than 85% by weight of such fibres ..   | 70%                              | NIL                        |
| 56.06.030         | .. Yarn of regenerated fibres, discontinuous ..  | 70%                              | NIL                        |
| 58.07.000         | .. Chenille yarn (including flock chenille yarn), gimped (other than metallized yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like .. | 70%                              | NIL                        |

## FIFTH SCHEDULE

(s. 26)

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

1. Delete all references to the following tariff Nos. 22.03.009, 71.07.012, 85.12.040, 85.12.050, 85.15.021, 85.15.022, 85.15.023, 85.15.031, 85.15.032, 85.15.033, 85.15.040, 85.15.051, 85.15.052, 85.15.061, 85.15.062, 85.15.080, and 85.15.101.
2. Insert in their correct numerical order the new tariff Nos. and the corresponding descriptions, quantity and rates of tax specified below—

| Tariff No. | Tariff Description   | Quantity        | Rate of Tax |
|------------|--|-----------------|-------------|
| 17.04.000  | .. Sugar confectionery, not containing cocoa ..  |                 | 25%         |
| 71.07.019  | .. Gold partly worked, non-monetary ..   |                 | 100%        |
| 85.12.041  | .. Assembled or partly assembled electric smoothing irons ..   |                 | 100%        |
| 85.12.049  | .. Unassembled electric smoothing irons ..   |                 | 100%        |
| 85.12.051  | .. Assembled or partly assembled electro-thermic domestic appliances ..  |                 | 35%         |
| 85.12.059  | .. Unassembled electro-thermic domestic appliances ..  |                 | 35%         |
| 85.15.011  | .. Assembled or partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers ..  |                 | 80%         |
| 85.15.019  | .. Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers ..  |                 | 80%         |
| 85.15.021  | .. Assembled or partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers ..  |                 | 80%         |
| 85.15.029  | .. Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers ..  |                 | 80%         |
| 85.15.031  | .. Assembled or partly assembled radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers ..                                 | } Taxable Value | 60%         |
| 85.15.039  | .. Unassembled radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers ..   |                 | 60%         |
| 85.15.041  | .. Assembled or partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ..   |                 | 60%         |
| 85.15.049  | .. Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ..   |                 | 40%         |
| 85.15.051  | .. Other assembled or partly assembled radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ..  |                 | 60%         |
| 85.15.059  | .. Other unassembled radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ..  |                 | 60%         |
| 85.15.070  | .. Television cameras ..   |                 | 100%        |
| 85.15.090  | .. Parts suitable for use as parts of colour television receivers and monochrome television receivers including receivers incorporating sound recorders and reproducers, radio-receivers and television cameras .. |                 | 100%        |

**FOURTH SCHEDULE**

(s. 20)

1988

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

Delete the Fifth Schedule and insert the following—

**FIFTH SCHEDULE**

**EXCISE DUTIES**

| <i>Tariff No.</i> | <i>Statistical Code</i> | <i>Tariff Description</i>  | <i>Unit of Quantity</i> | <i>Rate of Excise Duty</i>   |
|-------------------|-------------------------|--|-------------------------|--|
| 17.01.019         | 061 1 09                | Other raw sugar, in solid form .. .. .   | Kg.                     | Per kg. Sh. 1/-  |
| 17.01.020         | 061 2 00                | Refined sugar .. .. .  | Kg.                     | Per kg. Sh. 1/-  |
| 22.03.001         | 112 3 01                | Beer made from malt (stout) .. .. .  | Litre                   | Per litre Sh. 2/25   |
| 22.03.002         | 112 3 02                | Other beer made from malt of original gravity not exceeding 1060° .. .. .  | Litre                   | Per litre Sh. 1/50   |
| 22.03.009         | 112 3 09                | Other beer made from malt of original gravity exceeding 1060° .. .. .  | Litre                   | Per litre Sh. 2/25   |
| 22.08.009         | 512 1 69                | Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher (80° Gay Lussac) .. .. .  | Proof litre             | Per proof litre Sh. 60/-   |
| 22.09.023         | 112 4 23                | Spirits obtained by distilling wine or grape marc, not in bottle, provided that no allowance will be made for underproof in excess of 12½ per cent .. .. . | Proof litre             | Per proof litre Sh. 60/-   |
| 22.09.051         | 112 5 01                | Other spirits, not in bottle, provided that no allowance will be made for underproof in excess of 12½ per cent .. .. .                                     | Proof litre             | Per proof litre Sh. 60/-   |
| 24.02.020         | 122 2 00                | Cigarettes .. .. .   | Kg.                     | Where the ex-factory selling price per thousand cigarettes—<br>(i) does not exceed Sh. 110/-, 155% of the ex-factory selling price.<br>(ii) exceeds Sh. 110/- but does not exceed Sh. 170/-, 165% of the ex-factory selling price.<br>(iii) exceeds Sh. 170/-, 175% the ex-factory selling price.<br>175% of the ex-factory selling price. |
| 24.02.032         | 122 3 03                | Manufactured tobacco .. .. .   | Kg.                     | 175% of the ex-factory selling price.  |
| 36.06.001         | 899 3 21                | Matches (excluding Bengal matches) in packings of less than 25 matches per container .. .. .   | Kg.                     | Per 100 containers Sh. 5/-   |
| 36.06.002         | 899 3 22                | Matches (excluding Bengal matches) in packings of 25 matches or more but not more than 50 matches per container .. .. .                                    | Kg.                     | Per 100 containers Sh. 10/-  |
| 36.06.009         | 899 3 29                | Matches (excluding Bengal matches) in packings of more than 50 matches per container .. .. .   | Kg.                     | Per 5,000 matches Sh. 10/-   |

Finance

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No. 10

## FIFTH SCHEDULE—(Contd.)

3. Delete the rates of tax shown against the tariff Nos. set out below and substitute the rates shown—

| Tariff No. | Tariff Description   | Quantity         | Rate of Tax  |
|------------|--|------------------|--------------|
| 18.06.001  | Chocolate confectionery  |                  | 25%          |
| 18.06.002  | Chocolate powder, chocolate spread and chocolate couvertures   |                  | 25%          |
| 19.08.009  | Pastry, cakes and fine baker's wares, whether or not containing cocoa in any proportion, other than infant feeding rusks   |                  | 25%          |
| 22.02.001  | Lemonade, flavoured spa waters and flavoured aerated waters  |                  | 62%          |
| 22.03.001  | Stout  | Per litre        | Sh. 9.28     |
| 22.03.002  | Other beer made from malt (including ale and porter) of an original gravity not exceeding 1060°  | Per litre        | Sh. 9.28     |
| 22.03.009  | Other beer made from malt (including ale and porter) of an original gravity exceeding 1060°  | Per litre        | Sh. 9.28     |
| 27.10.012  | Motor spirit (gasoline), premium   |                  | Sh. 4,097.00 |
| 27.10.013  | Motor spirit (gasoline), regular   |                  | Sh. 3,714.00 |
| 27.10.062  | Gas oil (automotive light, amber for high speed engines)   | Per 1,000 litres | Sh. 2,087.00 |
| 27.10.081  | Lubricating oil  |                  | Sh. 450.00   |
| 87.02.011  | Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity not exceeding 1,200 cubic centimetres   |                  | 25%          |
| 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                                       |                  | 25%          |
| 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   |                  | 30%          |
| 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 |                  | 30%          |
| 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   |                  | 45%          |
| 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 |                  | 45%          |

## FIFTH SCHEDULE—(Contd.)

| <i>Tariff No.</i> | <i>Tariff Description</i>  | <i>Quantity</i> | <i>Rate of Tax</i> |
|-------------------|--|-----------------|--------------------|
| 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 .. .. .   |                 | 60%                |
| 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 .. .. . |                 | 60%                |
| 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 .. .. .   | } Taxable Value | 155%               |
| 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 .. .. . |                 | 155%               |
| 87.02.022 ..      | Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres .. .. .   |                 | 270%               |
| 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 .. .. .   |                 | 270%               |

## SIXTH SCHEDULE

(s. 26)

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

1. Delete all references to tariff Nos. 06.03.000, 15.13.010, 31.05.021, 36.06.000, 41.10.000, 49.11.010, 85.01.011, 85.01.019 and 85.01.020.

2. Insert in their correct numerical order the new tariff Nos. and their corresponding descriptions specified below—

| <i>Chapter</i> | <i>Tariff No.</i> | <i>Tariff Description</i>   |
|----------------|-------------------|---|
| 06             | 06.03.001         | Cut flowers, fresh.   |
|                | 06.03.002         | Flower buds, fresh.   |
|                | 06.03.009         | Other cut flowers, dried, dyed, bleached, impregnated or otherwise prepared.  |
| 31             | 31.05.021         | Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and phosphorus (NPK 20:20:0). |
| 36             | 36.06.001         | Matches in packings of less than 25 matches per container.  |
|                | 36.06.002         | Matches in packings of 25 or more matches per container but not more than 50 matches per container.                     |
|                | 36.06.009         | Matches in packings of more than 50 matches per container.  |
| 85             | 85.01.011         | Assembled or partly assembled solar D.C. motors.  |
|                | 85.01.012         | Unassembled solar D.C. motors.  |
|                | 85.01.013         | Assembled or partly assembled other D.C. motors.  |
|                | 85.01.014         | Unassembled other D.C. motors.  |
|                | 85.01.015         | Solar D.C. generators.  |
|                | 85.01.019         | Other D.C. generators.  |
|                | 85.01.021         | Assembled or partly assembled other motors, including universal (A.C./D.C.) motors.                                     |
|                | 85.01.029         | Unassembled other motors.   |
| 98             | 98.05.003         | Lead pencils.   |

## SEVENTH SCHEDULE

(s. 26)

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

1. Delete all references to tariff No. 71.07.012.

2. Insert in its correct numerical order the following new tariff No. and the corresponding description specified below:

| <i>Tariff No.</i> | <i>Tariff Description</i>         |
|-------------------|-----------------------------------|
| 71.07.019         | Gold partly worked, non-monetary. |

## EIGHTH SCHEDULE

(s. 27)

(Amendments to the Second Schedule to the Local Manufactures  
(Export Compensation) Act, Cap. 482)

1. Delete all references to tariff Nos. 22.03.009, 48.16.009, 55.05.020, 83.01.001, 83.01.009 and 87.10.000.

2. Insert in their correct numerical order the new tariff Nos. and the corresponding descriptions specified below:

| <i>Tariff Number</i> | <i>Tariff Description</i>   |
|----------------------|---|
| 04.03.001            | Butter.   |
| 19.02.002            | Infant food mix.  |
| 22.03.002            | Other beer (including ale and porter) of an original gravity not exceeding 1060°.   |
| 22.03.009            | Other beer (including ale and porter) of an original gravity exceeding 1060°.   |
| 36.06.001            | Matches in packings of less than 25 matches per container.  |
| 36.06.002            | Matches in packings of 25 or more matches per container but not more than 50 matches per container.   |
| 36.06.009            | Matches in packings of more than 50 matches per container.  |
| 39.02.081            | Polypropylene in the form of seamless tubes.  |
| 39.02.149            | Polyvinyl chloride in the form of seamless tubes.   |
| 39.02.180            | Copolymers of vinyl chloride and vinyl acetate in primary forms as specified in note 3 (a) and (b) of Chapter 39.   |
| 39.02.249            | Acrylic polymers, methacrylic polymers and acrylo <del>meth</del> acrylic copolymers in the form of plates, sheets, films, foil or strip (other than sheets, film or foil used for the manufacture of packing materials). |
| 39.07.011            | Bottles and jars for household, hotel or restaurant use, plastic.   |
| 39.07.012            | Other bottles and jars, plastic.  |
| 39.07.014            | Bags, polyethylene, plastic.  |
| 39.07.015            | Other bags, plastic.  |
| 39.07.017            | Stoppers, lids and caps, plastic.   |
| 39.07.021            | Lavatory cisterns, plastic.   |
| 39.07.022            | Bathtubs, shower trays, wash basins and other containers for similar use, plastic.  |
| 39.07.082            | Rainwater pipes, plastic.   |
| 48.16.009            | Other packing containers of paper or paperboard, not elsewhere specified.   |
| 51.01.010            | Yarns, textured, of continuous polyimide fibres, not put up for retail sale.  |
| 51.01.040            | Yarns, textured, of continuous polyester fibres, not put up for retail sale.  |



## EIGHTH SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  |
|----------------------|--|
| 53.06.020            | Yarn of carded sheep's or lambs' wool containing less than 85 per cent by weight of wool, not put up for retail sale.  |
| 53.09.000            | Yarn of horsehair or of other coarse animal hair, not put up for retail sale.  |
| 55.05.010            | Cotton yarn, measuring, per single yarn, not more than 14,000 metres per kg., not put up for retail sale.  |
| 55.05.020            | Cotton yarn, measuring, per single yarn, more than 14,000 metres per kg. but not more than 40,000 metres per kg., not put up for retail sale.  |
| 55.07.029            | Other cotton gauze.  |
| 56.05.030            | Yarn of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale. |
| 60.01.050            | Other knitted or crocheted fabrics.  |
| 62.05.009            | Other made up textile articles (including dress patterns).   |
| 68.11.002            | Bath tubs, sinks, cisterns and shower trays of cement, of concrete or of artificial stone.   |
| 68.11.003            | Lavatory bowls, bidets and similar sanitary ware of cement, of concrete or of artificial stone.  |
| 68.12.001            | Pipes and tubes and fittings thereof, of asbestos cement, of cellulose fibre-cement or the like.   |
| 68.12.002            | Sheets, plain or corrugated, guttering, ridgings, tiles, etc., of asbestos cement, of cellulose fibre-cement or the like.  |
| 68.12.004            | Lavatory basins, sinks and similar sanitaryware of asbestos cement, of cellulose fibre-cement or the like.   |
| 73.13.039            | Coils of iron or steel, rolled but not further worked, of a thickness of 1.5 mm or less.   |
| 73.17.001            | Rain water pipes of cast iron.   |
| 73.17.009            | Other tubes and pipes of cast iron.  |
| 73.40.993            | Fittings for electrical wiring, such as stays, clips, brackets and the like, suspension or correcting devices for insulator chains of iron or steel.                                 |
| 73.40.999            | Other articles of iron or steel.   |
| 76.12.009            | Other cables, stranded wire, cordage ropes, plaited bands and the like (excluding insulated electric wires and cables), of aluminium.  |
| 76.15.019            | Other articles of a kind commonly used for domestic purposes and parts thereof, of aluminium.  |
| 76.15.020            | Sanitary ware and parts thereof, of aluminium.   |
| 76.16.001            | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.   |
| 83.01.001            | Assembled or partly assembled padlocks.  |

## EIGHTH SCHEDULE—(Contd.)

| <i>Tariff Number</i> | <i>Tariff Description</i>  |
|----------------------|--|
| 83.01.003            | Assembled or partly assembled other locks and frames incorporating locks excluding padlocks and locks for automobiles. |
| 83.01.005            | Other frames incorporating locks for handbags, trunks or the like, assembled or partly assembled.                      |
| 83.07.007            | Keys for padlocks and locks (excluding those for automobiles).   |
| 85.22.029            | Other electrical apparatus having individual functions, n.e.s.   |
| 85.25.030            | Insulators of other materials.   |
| 85.27.000            | Electrical conduit tubing and joints therefor, of base metal, lined with insulating material.                          |
| 87.10.001            | Assembled or partly assembled cycles (including delivery tricycles), not motorized.                                    |
| 94.02.002            | Other medical, dental, surgical or veterinary furniture including dentists' and similar chairs.                        |
| 94.03.012            | Other metal furniture.   |
| 94.03.020            | Other wood furniture.  |
| 98.05.003            | Lead pencils.  |