

**THE FINANCE ACT, 1977****No. 12 of 1977***Date of Assent: 4th October, 1977**Date of Commencement: Part IV: 1st January, 1978**Rest: 17th June, 1977***An Act of Parliament to amend the laws relating to various taxes and duties and for matters incidental thereto****ENACTED** by the Parliament of Kenya, as follows:—**PART I—PRELIMINARY**

1. (1) This Act may be cited as the Finance Act, 1977.

**Short title and commencement.**

(2) The amendments effected by Part V of this Act shall come into effect on 1st January, 1978.

(3) Subject to subsection (2) of this section, the amendments effected by this Act shall be deemed to have come into operation on 17th June, 1977.

**PART II—CUSTOMS TARIFF**

2. (1) The third column of the First Schedule to the Customs Tariff Act, is hereby amended, in relation to the tariff numbers and subheadings specified in the first column of the First Schedule to this Act, and relating to the articles respectively specified in the second column of the First Schedule to this Act, in the manner specified in the third column of the First Schedule to this Act.

**Amendments to the First, Second and Third Schedules to Cap. 472.**

(2) The First Schedule to the Customs Tariff Act is hereby further amended—

(a) by substituting for Tariff Number 17.01 (which relates to sugar) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>                   | <i>Import Duty</i>     |
|-------------------|---|------------------------|
| 17.01             | Beet sugar and cane sugar in solid form | Per 100 kg.<br>Sh. 100 |

(b) by substituting for Tariff Number 17.02 (which relates to other sugars) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>   | <i>Import Duty</i> |
|-------------------|---|--------------------|
| 17.02             | .. Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: |                    |
|                   | A. Dextrose monohydrate .. .. .   | 20%                |
|                   | B. Glucose including dextrose .. .. .   | 40%                |
|                   | C. Other .. .. .  | 50%                |

(c) by substituting for Tariff Number 47.02 (which relates to waste paper) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>   | <i>Import Duty</i> |
|-------------------|---|--------------------|
| 47.02             | .. Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making .. .. . | 20%                |

(d) by substituting for Tariff Number 48.01A (which relates to paper) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>                                    | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 48.01             | .. A. Paper:   |                    |
|                   | (1) Cigarette .. .. .                                    | 40%                |
|                   | (2) For the manufacture of corrugated paperboard .. .. . | *30%               |
|                   | (3) Extensible sackcraft .. .. .                         | *20%               |
|                   | (4) Other.. .. .   | *20%               |

(e) by substituting for Tariff Number 48.16A (which relates to multi-ply paper bags) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>                              | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 48.16             | .. A. Multi-ply paper bags:                        |                    |
|                   | (1) Manufactured from extensible sackcraft .. .. . | *20%               |
|                   | (2) Other.. .. .                                   | *20%               |

(f) by substituting for Tariff Number 49.02 (which relates to newspapers and journals) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 49.02             | .. Newspapers, journals and periodicals, whether or not illustrated: |                    |
|                   | A. New .. .. .   | Free               |
|                   | B. Secondhand .. .. .  | 100%               |

(g) by substituting for item (iv) of paragraph (a) of Note 5 in the Notes to Chapter 59 the following—

(iv) Woven textile fabrics, whether or not felted, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;

(h) by substituting for Tariff Number 73.10 (which relates to iron and steel bars and rods) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 73.10             | .. Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel: |                    |
|                   | A. Bars and rods (including wire rod) of a diameter or square cross section 6 mm. or more .. .. .  | 30%                |
|                   | B. Other .. .. .   | 10%                |

(i) by substituting for Tariff Number 73.13 (which relates to iron and steel sheets and plates) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 73.13             | .. Sheets and plates, of iron or steel, hot-rolled or cold-rolled: |                    |
|                   | A. Corrugated .. .. .  | 30%                |
|                   | B. Flat, including coils:  |                    |
|                   | (1) Galvanized .. .. .   | 30%                |
|                   | (2) Uncoated .. .. .   | 15%                |
|                   | C. Enamelled, printed, lithographed, embossed or lacquered .. .. . | 30%                |
|                   | D. Other .. .. .   | 15%                |

(j) by substituting for Tariff Number 73.34 (which relates to pins) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 73.34 ..          | Pins (excluding hat pins and other ornamental pins and drawing pins), hair pins, curling grips and the like, of iron and steel .. .. . | 30%                |

(k) by substituting for Tariff Number 73.40N (which relates to other articles of iron and steel) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>                                  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 73.40 ..          | N. Ends and lids for compressed gas containers .. .. . | 10%                |
|                   | O. Other .. .. .                                       | 30%                |

(l) by substituting for Tariff Number 87.02D (which relates to load carrying vehicles) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 87.02 ..          | D. Load-carrying vehicles of a carrying capacity of not less than 3 tonnes, buses and coaches with seating for not less than 14 passengers, and chassis thereof, whether assembled or not .. | 25%                |

(m) by substituting for Tariff Number 91.05 (which relates to time of day recording apparatus) the following—

| <i>Tariff No.</i> | <i>Tariff Heading</i>  | <i>Import Duty</i> |
|-------------------|--|--------------------|
| 91.05 ..          | Time of day recording apparatus; apparatus with clock or watch movements (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time: |                    |
|                   | A. Vibracorders, other machinery time recorders, industrial time control clocks and other work control clocks  | 20%                |
|                   | B. Other .. .. .   | 40%                |

(3) The Second Schedule to the Customs Tariff Act is hereby amended—

(a) by the deletion of Related Heading Numbers 11.08, 12.01A, 15.07A, 73.22B, 73.40M, 76.04, 76.09B and 76.16B;

(b) by substituting for Related Heading Numbers 48.01 and 48.16 the following—

| Related Heading | Article  | Suspended Duty  |                |
|-----------------|--|-----------------|----------------|
|                 |  | Amount Provided | Amount Imposed |
| 48.01           | A. Paper:  |                 |                |
|                 | (2) For the manufacture of corrugated paper-board                | 20%             | Nil            |
|                 | (3) Extensible sackcraft   | 20%             | Nil            |
|                 | (4) Other  | 20%             | Nil            |
|                 | B. Paperboard  | 20%             | Nil            |
|                 | C. Cellulose wadding:  |                 |                |
|                 | (2) Other  | 10%             | Nil            |
| 48.16           | Boxes, bags and other packing containers of paper or paperboard: |                 |                |
|                 | A. Multi-ply paper bags:   |                 |                |
|                 | (1) Manufactured from extensible sackcraft                       | 20%             | Nil            |
|                 | (2) Other  | 20%             | Nil            |
|                 | B. Other   | 20%             | Nil            |

(4) The Third Schedule to the Customs Tariff Act is hereby amended—

(a) by the insertion, for the deleted item 2 in Part A, of the following—

### 2. Kenya Airways Company Limited

Goods of the following description imported or purchased prior to clearance through Customs by Kenya Airways Company Limited for its own use and not for resale or other disposition for any material consideration:

(a) Aircraft and aircraft engines and spare parts thereof; air navigational instruments, lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair

of aircraft, specialized aircraft loading and unloading equipment, aircraft maintenance and servicing equipment, ground signs, stairways for boarding aircraft; catering stores.

(b) Kerosene, aviation spirit and similar fuels imported or purchased before clearance through Customs solely for use in aircraft engines;

(b) by the deletion of items (c) and (f) of paragraph 3 in Part A;

(c) by the insertion, for the deleted item 6 in Part A, of the following—

6. *East African Development Bank*

Goods and equipment imported by the East African Development Bank for its official use;

(d) by substituting for item 2 of paragraph 2 in Part B the following new items—

(2) Pallets and pre-packing slings.

(3) Containers specially designed and equipped for carriage by one or more modes of transport.

PART III—EXCISE TARIFF

Amendment  
of Cap. 474.

3. The Schedule to the Excise Tariff Act is hereby amended—

(a) by substituting for item 8 the following—

| <i>Item</i> | <i>Goods</i>   | <i>Quantity</i> | <i>Rate of Duty</i> |
|-------------|--|-----------------|---------------------|
|             |  |                 | <i>Sh. cts.</i>     |
| 8           | Spirits:<br>Provided that no allowance will be made for under-proof in excess of 12½ per cent. . . . . | Per proof litre | 40 00               |

(b) by the deletion of items 12, 13 and 14.

## PART IV—SALES TAX

## 4. The Sales Tax Act is hereby amended—

Amendment  
of Cap. 476.

## (a) in section 4—

(i) by the deletion of the comma at the end of paragraph (b) and the substitution therefor of a semi-colon and the word “or”;

(ii) by the insertion immediately after paragraph (b) of the following new paragraph—

(c) acquired by a registered manufacturer and disposed of by him otherwise than as materials in the manufacture of his goods for sale.;

## (b) in section 8, by substituting for subsection (1) the following—

(1) Subject to section 9 of this Act—

(a) every manufacturer who has, in the course of his business as such, manufactured in any one year goods having a total value of not less than one hundred thousand shillings; or

(b) every manufacturer who is about to commence manufacturing and who, in the judgement of the Commissioner, will manufacture goods having a total value of not less than one hundred thousand shillings in the succeeding period of twelve months,

shall apply in the prescribed manner to the Commissioner to be registered as a registered manufacturer.;

## (c) in section 13, by the deletion of the word “but” in the third line;

## (d) in section 14, by substituting for subsection (1) the following—

(1) Tax chargeable under paragraph (a) or (c) of section 4 of this Act shall become due at the time the taxable goods concerned are—

(a) first sold in the case of goods taxed under paragraph (a);

(b) first disposed of in the case of goods taxed under paragraph (c),

and shall be payable not later than the last day of the first month succeeding that in which the tax so becomes due:

Provided that, where a contract for the sale of taxable goods provides that the sale price or other consideration shall be paid to the registered manufacturer by instalments, tax shall become due in respect only of the amount of each such instalment upon the day fixed, by the contract or by any relevant trade usage, for the payment of that instalment.;

(e) in section 32, by the substitution of the word "that" for the word "than" in the first line of the proviso to subsection (2);

(f) in the First Schedule by substituting for items 3, 13, 14 and 15 in Part II the following—

| COLUMN<br>(1)<br><i>Item</i> | COLUMN<br>(2)<br><i>Tariff No.</i> | COLUMN<br>(3)<br><i>Relating to</i>                  | COLUMN<br>(4)<br><i>Quantity</i> | COLUMN<br>(5)<br><i>Rate of Tax</i> |
|------------------------------|------------------------------------|--|----------------------------------|-------------------------------------|
| 3                            | 22.03                              | Beer made from malt                                  | Per litre                        | Sh. 2.22                            |
| 13A                          | 27.10B                             | Motor spirit ..                                      | Per thousand litres              | Sh. 605                             |
| 13B                          | 27.10D(2)                          | Light amber distillate fuel, for high speed engines. | Per thousand litres              | Sh. 100                             |
| 14                           | 27.10G(1)                          | Lubricating oil ..                                   | Per litre                        | Sh. 0.40                            |
| 15                           | 27.10G(2)                          | Lubricating grease ..                                | Per kilogram                     | Sh. 0.70                            |

(g) in the Second Schedule—

(i) by the deletion of Tariff Numbers 17.01, 47.02, 48.01A, 48.16A and 49.02.

(ii) by the insertion in their correct numerical order of the Tariff Numbers specified in the second column of the Second Schedule to this Act, relating to the articles specified in the third column of the Second Schedule to this Act.



(iii) by the insertion of the following paragraph at the end of Part II—

Light amber distillate fuel purchased prior to clearance through Customs by East African Railways Corporation.

#### PART V—INCOME TAX

5. The Income Tax Act is hereby amended—

Amendment  
of Cap. 470.

(a) in section 2 (1)—

(i) by the deletion of the definitions of “child relief” and “married relief”;

(ii) by the insertion in their proper alphabetical order of the following definitions—

“family relief” means the relief mentioned in section 30 of this Act;

“special single relief” means the relief mentioned in section 32 of this Act;;

(b) in section 30, by the substitution of the word “family” for the word “married” in both the section and the marginal note;

(c) in section 32, by the deletion of the section and the substitution therefor of the following new section—

Special  
single  
relief.

32. (1) A resident individual who qualifies for single relief under section 31 and who also proves that at the commencement of the year he maintained any child of his—

(a) who was under the age of eighteen years on that date and who was either in his custody or in any other custody by virtue of an order of a competent court; or

(b) who was over the age of eighteen years on such date and who was—

(i) receiving full-time education; or

(ii) serving full-time under articles or indentures with a view to qualifying in a trade or profession; or

- (iii) totally incapacitated either mentally or physically from maintaining himself and was resident in Kenya or in a recognized institution abroad,

shall for such year of income be entitled to a personal relief, in this Act referred to as the special single relief in substitution for the single relief referred to in section 31.

(2) In this section the expression "child" includes a step-child and a child who has been legally adopted but does not include any individual who is entitled to or receives, in his own right in any year of income, income exceeding eighteen hundred shillings.;

(d) in Part I of the First Schedule—

- (i) by the substitution of a comma for the full-stop at the end of paragraph 4 and the insertion at the end of the list in that paragraph of the following—

The Settlement Fund Trustees.; and

- (ii) by the deletion of paragraph 35 and the substitution therefor of the following—

35. Interest on a savings account held with the Kenya Post Office Savings Bank;

(e) in the Third Schedule—

- (i) by the deletion of Head A and the substitution therefor of the following new Head A—

#### HEAD A—RESIDENT PERSONAL RELIEFS

##### 1. *Family Relief*

The amount of the family relief shall be one thousand six hundred and eighty shillings.

##### 2. *Single Relief*

The amount of the single relief shall be six hundred shillings.

### 3. *Special Single Relief*

The amount of the special single relief shall be seven hundred and twenty shillings.

### 4. *Insurance Relief*

The amount of the insurance relief shall be at the rate of two shillings for every twenty shillings of the amount of the premiums paid subject to a maximum amount of premium of four thousand eight hundred shillings; and

(ii) by the deletion of paragraph 1 of Head B and the substitution therefor of the following new paragraph 1—

1. The individual rates of tax shall be:—

|   | <i>Rate in each<br/>Twenty<br/>Shillings</i> |
|---|--|
| On the first £1,200 .. .. .             | 2.00   |
| On the next £1,200 .. .. .              | 3.00   |
| On the next £1,200 .. .. .              | 5.00   |
| On the next £1,200 .. .. .              | 7.00   |
| On the next £1,200 .. .. .              | 9.00   |
| On the next £1,200 .. .. .              | 10.00  |
| On the next £2,400 .. .. .              | 12.00  |
| On all total income over £9,600 .. .. . | 13.00  |

## PART VI—AIR PASSENGER TAX

6. Subsection (1) of section 3 of the Air Passenger Tax Act is hereby amended by the deletion of the word “twenty” and the substitution therefor of the word “forty”.

Amendment  
to Cap. 475.

## PART VII—MANUFACTURES EXPORT COMPENSATION

7. Part II of the Second Schedule of the Local Manufactures (Export Compensation) Act is hereby amended—

Amendment  
to Second  
Schedule to  
Cap. 482.

(a) by the deletion of Tariff Numbers 48.01A, 48.16A and 49.02; and

(b) by the insertion in their correct numerical order of the Tariff Numbers specified in the Third Schedule to this Act, relating to the articles specified in the third column of the Third Schedule to this Act.

## FIRST SCHEDULE

(s. 2 (1))

| <i>Tariff No.</i> | <i>Relating to</i>                           | <i>Amendment</i>                         |
|-------------------|--|--|
| 04.02A .. ..      | Human milk substitutes .. ..                 | for "10%" substitute "20%".              |
| 05.01 .. ..       | Human hair, unworked, etc. .. ..             | for "30%" substitute "20%".              |
| 05.02 .. ..       | Pigs, etc. bristles or hair .. ..            | for "30%" substitute "20%".              |
| 05.03 .. ..       | Horsehair, etc. .. ..                        | for "30%" substitute "20%".              |
| 05.04A .. ..      | Sausage casings .. ..                        | for "10%" substitute "20%".              |
| 05.04B .. ..      | Other guts, bladders, etc. .. ..             | for "30%" substitute "20%".              |
| 05.05 .. ..       | Fish waste .. ..                             | for "30%" substitute "20%".              |
| 05.06 .. ..       | Sinews and tendons, etc. .. ..               | for "10%" substitute "20%".              |
| 05.07 .. ..       | Skins and other parts of birds .. ..         | for "10%" substitute "20%".              |
| 05.08 .. ..       | Bones and horn-cores, unworked .. ..         | for "10%" substitute "20%".              |
| 05.09 .. ..       | Horns, antlers, etc. .. ..                   | for "10%" substitute "20%".              |
| 05.10 .. ..       | Ivory, unworked .. ..                        | for "10%" substitute "20%".              |
| 05.11 .. ..       | Tortoise-shell .. ..                         | for "10%" substitute "20%".              |
| 05.12 .. ..       | Coral, etc. .. ..                            | for "10%" substitute "20%".              |
| 05.13 .. ..       | Natural sponges .. ..                        | for "30%" substitute "20%".              |
| 05.14A .. ..      | Ambergris, etc. .. ..                        | for "30%" substitute "20%".              |
| 05.14B .. ..      | Bile, etc. .. ..                             | for "10%" substitute "20%".              |
| 05.15B .. ..      | Fish ova .. ..                               | for "10%" substitute "20%".              |
| 05.15C .. ..      | Other animal products .. ..                  | for "30%" substitute "20%".              |
| 06.01 .. ..       | Bulbs, tubers, etc. .. ..                    | for "10%" substitute "20%".              |
| 06.02 .. ..       | Other live plants .. ..                      | for "10%" substitute "20%".              |
| 09.01A .. ..      | Raw coffee .. ..                             | for "10%" substitute "20%".              |
| 09.02 .. ..       | Tea .. ..                                    | for "Per kg. Sh. 2/20" substitute "20%". |
| 09.03 .. ..       | Mate .. ..                                   | for "50%" substitute "30%".              |
| 09.04 .. ..       | Pepper .. ..                                 | for "40%" substitute "30%".              |
| 09.05 .. ..       | Vanilla .. ..                                | for "40%" substitute "30%".              |
| 09.08 .. ..       | Nutmeg, etc. .. ..                           | for "40%" substitute "30%".              |
| 09.09 .. ..       | Seeds of anise, etc. .. ..                   | for "40%" substitute "30%".              |
| 09.10 .. ..       | Thyme and other spices .. ..                 | for "40%" substitute "30%".              |
| 10.02 .. ..       | Rye .. ..                                    | for "30%" substitute "20%".              |
| 10.03 .. ..       | Barley .. ..                                 | for "30%" substitute "20%".              |
| 10.04 .. ..       | Oats .. ..                                   | for "30%" substitute "20%".              |
| 10.05 .. ..       | Maize .. ..                                  | for "10%" substitute "20%".              |
| 10.06 .. ..       | Rice .. ..                                   | for "5%" substitute "20%".               |
| 10.07A .. ..      | Millet and grain sorghum .. ..               | for "10%" substitute "20%".              |
| 10.07B .. ..      | Other cereals .. ..                          | for "30%" substitute "20%".              |
| 11.01 .. ..       | Cereal flours .. ..                          | for "40%" substitute "30%".              |
| 11.02 .. ..       | Cereal groats and cereal meal .. ..          | for "40%" substitute "30%".              |
| 11.03 .. ..       | Flours of leguminous vegetables .. ..        | for "40%" substitute "30%".              |
| 11.04 .. ..       | Flours of fruits .. ..                       | for "40%" substitute "30%".              |
| 11.07 .. ..       | Malt roasted or not .. ..                    | for "50%" substitute "40%".              |
| 11.08 .. ..       | Starches; inulin .. ..                       | for "10%" substitute "20%".              |
| 11.09 .. ..       | Wheat gluten .. ..                           | for "40%" substitute "20%".              |
| 12.01A .. ..      | Linseed .. ..                                | for "10%" substitute "20%".              |
| 12.01B .. ..      | Other oil seeds .. ..                        | for "40%" substitute "20%".              |
| 12.02 .. ..       | Flours or meals of oil seeds .. ..           | for "40%" substitute "20%".              |
| 12.04 .. ..       | Sugar beet .. ..                             | for "50%" substitute "20%".              |
| 12.05 .. ..       | Chicory roots .. ..                          | for "40%" substitute "20%".              |
| 12.07A .. ..      | Pyrethrum flowers .. ..                      | for "10%" substitute "20%".              |
| 12.07B .. ..      | Other plants and plants of trees, etc. .. .. | for "40%" substitute "20%".              |

## FIRST SCHEDULE—(Contd.)

| Tariff No.   | Relating to  | Amendment   |
|--------------|--|---|
| 12.09 .. ..  | Cereal straw, etc. .. ..                             | for "10%" substitute "20%".   |
| 12.10 .. ..  | Mangolds and similar forage products.                | for "10%" substitute "20%".   |
| 13.01 .. ..  | Raw vegetable material used in dyeing or in tanning. | for "30%" substitute "20%".   |
| 13.02 .. ..  | Shellac, etc. and natural gums ..                    | for "10%" substitute "20%".   |
| 13.03B.. ..  | Other vegetable saps and extracts, etc.              | for "30%" substitute "20%".   |
| 14.01 .. ..  | Vegetable materials used primarily for plaiting.     | for "30%" substitute "20%".   |
| 14.02 .. ..  | Vegetable materials used primarily for stuffing.     | for "30%" substitute "20%".   |
| 14.03 .. ..  | Vegetable materials used primarily for brushes.      | for "30%" substitute "20%".   |
| 14.04 .. ..  | Hard seeds, nuts, etc. of a kind used for carving.   | for "30%" substitute "20%".   |
| 14.05 .. ..  | Other vegetable products .. ..                       | for "30%" substitute "20%".   |
| 15.01 .. ..  | Lard, other pig fat, etc. .. ..                      | for "40%" substitute "30%".   |
| 15.02B.. ..  | Other fats of bovine cattle, etc. ..                 | for "40%" substitute "30%".   |
| 15.03 .. ..  | Lard, stearin, etc. .. ..                            | for "10%" substitute "20%".   |
| 15.04 .. ..  | Fats and oils, of fish, etc. .. ..                   | for "10%" substitute "20%".   |
| 15.05 .. ..  | Wool grease, etc. .. ..                              | for "30%" substitute "20%".   |
| 15.06 .. ..  | Other animal oils and fats .. ..                     | for "30%" substitute "20%".   |
| 15.07A.. ..  | Linseed oil .. ..                                    | for "10%" substitute "20%".   |
| 15.07B.. ..  | Hemp seed oil, palm kernel oil and castor oil.       | for "10%" substitute "20%".   |
| 15.08 .. ..  | Animal and vegetable oils, variously modified.       | for "10%" substitute "20%".   |
| 15.09 .. ..  | Degras .. ..   | for "10%" substitute "20%".   |
| 15.10 .. ..  | Fatty acids, etc. .. ..                              | for "10%" substitute "20%".   |
| 15.11 .. ..  | Glycerol and glycerol lyes .. ..                     | for "10%" substitute "20%".   |
| 15.12 .. ..  | Animal or vegetable oils and fats hydrogenated, etc. | for "40%" substitute "30%".   |
| 15.14 .. ..  | Spermaceti .. ..                                     | for "10%" substitute "20%".   |
| 15.15 .. ..  | Beeswax and other insect waxes                       | for "10%" substitute "20%".   |
| 15.16 .. ..  | Vegetable waxes .. ..                                | for "10%" substitute "20%".   |
| 15.17 .. ..  | Residues from fatty substances, etc.                 | for "10%" substitute "20%".   |
| 19.01 .. ..  | Malt extract .. ..                                   | for "15%" substitute "20%".   |
| 19.02B.. ..  | Other preparations of flour meal, etc.               | for "50%" substitute "40%".   |
| 21.06C.. ..  | Other natural yeast .. ..                            | for "10%" substitute "20%".   |
| 21.07C.. ..  | Other food preparations .. ..                        | for "50%" substitute "40%".   |
| 22.08B.. ..  | Ethyl alcohol or neutral spirits ..                  | for "Per proof litre Sh. 50/-" substitute "Per proof litre Sh. 60/-". |
| 22.09A.. ..  | Spiritous beverages .. ..                            | for "Per proof litre Sh. 50/-" substitute "Per proof litre Sh. 60/-". |
| 22.09B .. .. | Liqueurs .. ..                                       | for "Per litre Sh. 50/-" substitute "Per litre Sh. 60/-".             |
| 22.10 .. ..  | Vinegar and substitutes .. ..                        | for "50%" substitute "40%".   |
| 23.01 .. ..  | Flours and meals, etc. unfit for human consumption.  | for "10%" substitute "20%".   |

## FIRST SCHEDULE—(Contd.)

| Tariff No.   | Relating to  | Amendment   |
|--------------|--|---|
| 23.02 .. ..  | Bran, sharps and other residues                                  | for "10%" substitute "20%".                         |
| 23.03 .. ..  | Beet-pulp, bagasse, etc. .. ..                                   | for "10%" substitute "20%".                         |
| 23.04 .. ..  | Oil cake, etc. .. ..   | for "10%" substitute "20%".                         |
| 23.05 .. ..  | Wine lees, argol. .. ..  | for "10%" substitute "20%".                         |
| 23.06 .. ..  | Products of vegetable origin used for animal food.               | for "10%" substitute "20%".                         |
| 23.07A .. .. | Preparations put up as pet foods                                 | for "50%" substitute "40%".                         |
| 23.07B .. .. | Other animal feeds .. ..   | for "10%" substitute "20%".                         |
| 24.01 .. ..  | Unmanufactured tobacco, etc.                                     | for "Per kg. Sh. 35/30" substitute "20%".           |
| 24.02A .. .. | Cigars, cheroots and cigarillos                                  | for "Per kg. Sh. 180" substitute "Per kg. Sh. 200". |
| 24.02B .. .. | Cigarettes .. ..   | for "Per kg. Sh. 160" substitute "Per kg. Sh. 180". |
| 24.02C .. .. | Snuff .. ..  | for "Per kg. Sh. 28" substitute "Per kg. Sh. 30".   |
| 24.02D .. .. | Other manufactured tobacco, etc.                                 | for "Per kg. Sh. 160" substitute "Per kg. Sh. 180". |
| 25.02 .. ..  | Unroasted iron pyrites .. ..                                     | for "10%" substitute "20%".                         |
| 25.03 .. ..  | Sulphur .. ..  | for "10%" substitute "20%".                         |
| 25.04 .. ..  | Natural graphite .. ..   | for "10%" substitute "20%".                         |
| 25.05 .. ..  | Natural sands .. ..  | for "10%" substitute "20%".                         |
| 25.06 .. ..  | Quartz .. ..   | for "15%" substitute "20%".                         |
| 25.07 .. ..  | Clay, etc. .. ..   | for "10%" substitute "20%".                         |
| 25.08 .. ..  | Chalk .. ..  | for "10%" substitute "20%".                         |
| 25.09 .. ..  | Earth colours .. ..  | for "10%" substitute "20%".                         |
| 25.10 .. ..  | Natural calcium phosphates, etc.                                 | for "10%" substitute "20%".                         |
| 25.11 .. ..  | Natural barium sulphate, etc. ..                                 | for "10%" substitute "20%".                         |
| 25.12 .. ..  | Siliceous fossil meals and earths                                | for "10%" substitute "20%".                         |
| 25.13 .. ..  | Pumice stone, emery, etc. .. ..                                  | for "10%" substitute "20%".                         |
| 25.14A .. .. | Slate powder and waste .. ..                                     | for "10%" substitute "20%".                         |
| 25.14B .. .. | Other slate .. ..  | for "15%" substitute "20%".                         |
| 25.15 .. ..  | Marble, etc. .. ..   | for "15%" substitute "20%".                         |
| 25.16 .. ..  | Granite, etc. .. ..  | for "15%" substitute "20%".                         |
| 25.17 .. ..  | Pebbles and stones .. ..   | for "15%" substitute "20%".                         |
| 25.18 .. ..  | Dolomite .. ..   | for "15%" substitute "20%".                         |
| 25.19 .. ..  | Natural magnesium carbonate                                      | for "10%" substitute "20%".                         |
| 25.20 .. ..  | Gypsum .. ..   | for "30%" substitute "20%".                         |
| 25.21 .. ..  | Limestone flux, etc. .. ..                                       | for "15%" substitute "20%".                         |
| 25.22 .. ..  | Quicklime, slaked lime, etc. ..                                  | for "30%" substitute "20%".                         |
| 25.23A .. .. | Cement clinker .. ..   | for "Per tonne Sh. 3/45" substitute "20%".          |
| 25.23B .. .. | Cement .. ..   | for "Per tonne Sh. 38/60" substitute "30%".         |
| 25.24 .. ..  | Asbestos .. ..   | for "10%" substitute "20%".                         |
| 25.25 .. ..  | Meerschaum .. ..   | for "30%" substitute "20%".                         |
| 25.26 .. ..  | Mica .. ..   | for "10%" substitute "20%".                         |
| 25.27A .. .. | Natural steatite used in the manufacture of toilet preparations. | for "40%" substitute "20%".                         |
| 25.27B .. .. | Other natural steatite .. ..                                     | for "15%" substitute "20%".                         |
| 25.28 .. ..  | Natural cryalite and natural chiolite.                           | for "10%" substitute "20%".                         |

## FIRST SCHEDULE—(Contd.)

| Tariff No.      | Relating to  | Amendment                    |
|-----------------|--|------------------------------|
| 25.29 .. ..     | Natural arsenic sulphides .. ..  | for "10%" substitute "20%".  |
| 25.30 .. ..     | Crude natural borates, etc. .. ..                                      | for "10%" substitute "20%".  |
| 25.31 .. ..     | Felspar, leucite, etc. .. ..   | for "10%" substitute "20%".  |
| 25.32 .. ..     | Strontianite, etc. .. ..   | for "10%" substitute "20%".  |
| 26.01 .. ..     | Metallic ores and concentrates .. ..                                   | for "10%" substitute "20%".  |
| 26.02 .. ..     | Slag and other iron and steel waste.                                   | for "10%" substitute "20%".  |
| 26.03 .. ..     | Ash and residues containing metal.                                     | for "10%" substitute "20%".  |
| 26.04 .. ..     | Other slag and ash .. ..   | for "10%" substitute "20%".  |
| 27.01 .. ..     | Coal .. ..   | for "10%" substitute "20%".  |
| 27.02 .. ..     | Lignite .. ..  | for "10%" substitute "20%".  |
| 27.03 .. ..     | Peat .. ..   | for "10%" substitute "20%".  |
| 27.04 .. ..     | Coke .. ..   | for "10%" substitute "20%".  |
| 27.05 .. ..     | Retort carbon .. ..  | for "10%" substitute "20%".  |
| 27.06 .. ..     | Tar distilled from coal .. ..  | for "10%" substitute "20%".  |
| 27.07 .. ..     | Oils, etc. distilled from coal tar .. ..                               | for "10%" substitute "20%".  |
| 27.08 .. ..     | Pitch and pitch coke .. ..   | for "10%" substitute "20%".  |
| 28.01/58A .. .. | Chemicals used in the manufacture of beverages.                        | for "30%" substitute "20%".  |
| 28.01/58B .. .. | Chemicals used in the manufacture of perfumery, cosmetics, etc.        | for "30%" substitute "20%".  |
| 28.01/58C .. .. | Other chemical elements and compounds.                                 | for "10%" substitute "20%".  |
| 29.01/45A .. .. | Organic compounds used in the manufacture of beverages.                | for "30%" substitute "20%".  |
| 29.01/45B .. .. | Organic products used in the manufacture of perfumery, cosmetics, etc. | for "30%" substitute "20%".  |
| 29.01/45C .. .. | Saccharin and its salts .. ..  | for "30%" substitute "20%".  |
| 32.01 .. ..     | Tanning extracts of vegetable origin.                                  | for "Free" substitute "20%". |
| 32.02 .. ..     | Tannins .. ..  | for "10%" substitute "20%".  |
| 32.03 .. ..     | Synthetic organic tannin substances.                                   | for "10%" substitute "20%".  |
| 32.04A .. ..    | Colouring matter for foodstuffs, beverages, cosmetics, etc.            | for "50%" substitute "30%".  |
| 32.04B .. ..    | Other vegetable colouring matter                                       | for "10%" substitute "20%".  |
| 32.05A .. ..    | Synthetic dyestuffs for colouring food, etc.                           | for "40%" substitute "30%".  |
| 32.05B .. ..    | Other synthetic dyestuffs .. ..  | for "10%" substitute "20%".  |
| 32.06A .. ..    | Colour lakes for colouring foodstuffs, etc.                            | for "40%" substitute "30%".  |
| 32.06B .. ..    | Other colour lakes .. ..   | for "10%" substitute "20%".  |
| 32.07B .. ..    | Other colouring matter .. ..   | for "10%" substitute "20%".  |
| 32.08 .. ..     | Prepared pigments, etc. .. ..  | for "10%" substitute "20%".  |
| 32.09A .. ..    | Water pigments of a kind used for finishing leather.                   | for "10%" substitute "20%".  |
| 35.01 .. ..     | Casein, etc. .. ..   | for "10%" substitute "20%".  |
| 35.02 .. ..     | Albumins, etc. .. ..   | for "10%" substitute "20%".  |
| 35.03A .. ..    | Gelatin .. ..  | for "30%" substitute "20%".  |
| 35.03B .. ..    | Glues, etc. .. ..  | for "10%" substitute "20%".  |

## FIRST SCHEDULE—(Contd.)

| <i>Tariff No.</i> | <i>Relating to</i>   | <i>Amendment</i>             |
|-------------------|--|------------------------------|
| 35.04 .. ..       | Peptones, etc. . . . .   | for "10%" substitute "20%".  |
| 35.05 .. ..       | Dextrins and dextrin glues, etc.   | for "10%" substitute "20%".  |
| 35.06B .. ..      | Other prepared glues . . . . .   | for "10%" substitute "20%".  |
| 36.01 .. ..       | Propellant powders . . . . .   | for "10%" substitute "20%".  |
| 36.02 .. ..       | Prepared explosives . . . . .  | for "10%" substitute "20%".  |
| 36.03 .. ..       | Fuses . . . . .  | for "10%" substitute "20%".  |
| 36.04 .. ..       | Percussion caps, etc. . . . .  | for "10%" substitute "20%".  |
| 38.01 .. ..       | Artificial graphite, etc. . . . .  | for "10%" substitute "20%".  |
| 38.02 .. ..       | Animal black . . . . .   | for "10%" substitute "20%".  |
| 38.03 .. ..       | Activated carbon . . . . .   | for "10%" substitute "20%".  |
| 38.04 .. ..       | Ammoniacal gas liquors, etc. . . . .                                       | for "10%" substitute "20%".  |
| 38.05 .. ..       | Tall oil . . . . .   | for "10%" substitute "20%".  |
| 38.06 .. ..       | Concentrated sulphite lye . . . . .  | for "10%" substitute "20%".  |
| 38.07 .. ..       | Spirits of turpentine, etc. . . . .  | for "10%" substitute "20%".  |
| 38.08 .. ..       | Rosin and resin acids, etc. . . . .  | for "10%" substitute "20%".  |
| 38.09 .. ..       | Wood tar, etc. . . . .   | for "10%" substitute "20%".  |
| 38.10 .. ..       | Vegetable pitch, etc. . . . .  | for "10%" substitute "20%".  |
| 38.11A .. ..      | Room deodorisers . . . . .   | for "100%" substitute "50%". |
| 38.12 .. ..       | Prepared glazings, etc. . . . .  | for "10%" substitute "20%".  |
| 38.13 .. ..       | Pickling preparations for metal surfaces.                                  | for "10%" substitute "20%".  |
| 38.14B .. ..      | Other anti-knock preparations, etc.  | for "10%" substitute "20%".  |
| 38.15 .. ..       | Prepared rubber accelerators . . . . .                                     | for "10%" substitute "20%".  |
| 38.16 .. ..       | Prepared culture media . . . . .   | for "10%" substitute "20%".  |
| 38.18 .. ..       | Composite solvents and thinners for varnishes and similar products.        | for "10%" substitute "20%".  |
| 38.19A .. ..      | Anti-acid additives for cement . . . . .                                   | for "30%" substitute "20%".  |
| 38.19I .. ..      | Other chemical products . . . . .  | for "10%" substitute "20%".  |
| 39.01/06B .. ..   | Plastic tubing . . . . .   | for "10%" substitute "20%".  |
| 39.01/06C .. ..   | Plastic sheet, film and foil used in the manufacture of packing materials. | for "10%" substitute "20%".  |
| 39.01/06D .. ..   | Other artificial resins . . . . .  | for "40%" substitute "30%".  |
| 39.07A .. ..      | Plastic conveyor belting . . . . .   | for "10%" substitute "20%".  |
| 39.07C .. ..      | Plastic screws, bolts and washers . . . . .                                | for "10%" substitute "20%".  |
| 39.07E(2) .. ..   | Plastic sanitary and lavatory appliances.                                  | for "15%" substitute "20%".  |
| 39.07F .. ..      | Plastic door fittings . . . . .  | for "15%" substitute "20%".  |
| 39.07H .. ..      | Plastic insulating tape . . . . .  | for "10%" substitute "20%".  |
| 39.07I .. ..      | Plastic sausage casings . . . . .  | for "10%" substitute "20%".  |
| 39.07J(2) .. ..   | Plastic bags, other than of polythylene.                                   | for "10%" substitute "30%".  |
| 39.07K .. ..      | Plastic dustbins . . . . .   | for "10%" substitute "20%".  |
| 39.07L .. ..      | Plastic rain water pipes . . . . .   | for "15%" substitute "20%".  |
| 39.07M .. ..      | Plastic tube or pipe fittings . . . . .                                    | for "10%" substitute "20%".  |
| 39.07N .. ..      | Plastic laboratory equipment . . . . .                                     | for "10%" substitute "20%".  |
| 39.07O .. ..      | Plastic stoppers, lids and caps . . . . .                                  | for "10%" substitute "20%".  |
| 39.07P .. ..      | Plastic floats for fishing nets . . . . .                                  | for "10%" substitute "20%".  |
| 39.07Q .. ..      | Plastic floor tiles . . . . .  | for "40%" substitute "30%".  |
| 39.07R .. ..      | Plastic sheets cut to size . . . . .                                       | for "40%" substitute "30%".  |
| 40.01 .. ..       | Natural rubber latex . . . . .   | for "10%" substitute "20%".  |



## FIRST SCHEDULE—(Contd.)

| Tariff No.      | Relating to   | Amendment  |
|-----------------|---|--|
| 40.02 .. ..     | Synthetic rubber latex .. ..                                      | for "10%" substitute "20%".  |
| 40.03 .. ..     | Reclaimed rubber .. ..  | for "10%" substitute "20%".  |
| 40.04 .. ..     | Waste and parings, etc., of unhardened rubber.                    | for "10%" substitute "20%".  |
| 40.05 .. ..     | Unvulcanised rubber .. ..   | for "10%" substitute "20%".  |
| 40.06A .. ..    | Rubber rings, discs and washers                                   | for "10%" substitute "20%".  |
| 40.09 .. ..     | Rubber piping and tubing .. ..                                    | for "10%" substitute "20%".  |
| 40.10 .. ..     | Rubber belts or belting .. ..                                     | for "10%" substitute "20%".  |
| 40.14A .. ..    | Rubber stoppers and rings for bottles; discs, washers and joints. | for "10%" substitute "20%".  |
| 40.14B .. ..    | Rubber containers of 200 litres or more.                          | for "10%" substitute "20%".  |
| 40.14C .. ..    | Other products of unhardened rubber.                              | for "30%" substitute "20%".  |
| 40.15A .. ..    | Scrap and waste of hardened rubber.                               | for "10%" substitute "20%".  |
| 40.15B .. ..    | Other hardened rubber .. ..                                       | for "30%" substitute "20%".  |
| 41.01 .. ..     | Rawhides and skins .. ..  | for "10%" substitute "20%".  |
| 42.06A .. ..    | Articles made for machinery from gut, etc.                        | for "10%" substitute "20%".  |
| 43.01 .. ..     | Raw furskins .. ..  | for "10%" substitute "20%".  |
| 43.03/04A .. .. | Articles made for machinery from fur.                             | for "10%" substitute "20%".  |
| 45.01 .. ..     | Natural cork, unworked .. ..                                      | for "10%" substitute "20%".  |
| 45.02 .. ..     | Natural cork in blocks, etc. .. ..                                | for "10%" substitute "20%".  |
| 45.03/04A .. .. | Fishing floats, of cork .. ..                                     | for "10%" substitute "20%".  |
| 45.03/04B .. .. | Cork stoppers, washers and discs                                  | for "10%" substitute "20%".  |
| 45.03/04C .. .. | Agglomerated cork .. ..   | for "10%" substituted "20%".   |
| 45.03/04D .. .. | Other cork .. ..  | for "30%" substitute "20%".  |
| 46.02A .. ..    | Straw envelopes for bottles .. ..                                 | for "10%" substitute "20%".  |
| 46.02B .. ..    | Other plaiting materials .. ..                                    | for "30%" substitute "20%".  |
| 48.02 .. ..     | Handmade paper .. ..  | for "17½%" substitute "20%".   |
| 48.03 .. ..     | Parchment or greaseproof paper, etc.                              | for "17½%" substitute "20%".   |
| 48.07A .. ..    | Coated paper used for crown corks.                                | for "10%" substitute "20%".  |
| 48.15A .. ..    | Coated paper cut to size used for crown corks.                    | for "10%" substitute "20%".  |
| 48.20 .. ..     | Paper bobbins, spools, etc. .. ..                                 | for "10%" substitute "20%".  |
| 48.21A .. ..    | Paper moulded sheets for packing eggs.                            | for "10%" substitute "20%".  |
| 49.11D .. ..    | Other printed matter .. ..  | for "40%" substitute "20%".  |
| 50.01/03 .. ..  | Raw silk .. ..  | for "30%" substitute "20%".  |
| 50.04/08 .. ..  | Silk yarn .. ..   | for "30%" substitute "20%".  |
| 50.09/10 .. ..  | Silk fabrics .. ..  | for "45%" substitute "60%".  |
| 51.04A(1) .. .. | Woolless fabric .. ..   | for "10%" substitute "20%".  |
| 51.04A(2) .. .. | Grey fabrics, man-made .. ..                                      | for "45%" substitute "Per sq. metre Sh. 3 or 60%".                         |
| 51.04B .. ..    | Drills and twills, man-made .. ..                                 | for "Per sq. metre Sh. 4 or 45%", substitute "Per sq. metre Sh. 5 or 60%". |

## FIRST SCHEDULE—(Contd.)

| Tariff No.   | Relating to                                  | Amendment  |
|--------------|--|--|
| 51.04C..     | Other man-made fabrics                       | for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".    |
| 52.01 ..     | Metallised yarn                              | for "30%" substitute "20%".  |
| 52.02 ..     | Fabrics of metal thread                      | for "45%" substitute "60%".  |
| 53.01/05     | Wool and animal hair                         | for "30%" substitute "20%".  |
| 53.11/13     | Wool fabrics                                 | for "45%" substitute "60%".  |
| 54.01/02     | Flax and ramie                               | for "30%" substitute "20%".  |
| 54.05B ..    | Other woven fabrics of flax                  | for "45%" substitute "60%".  |
| 55.03/04     | Cotton waste                                 | for "30%" substitute "20%".  |
| 55.07/09A(1) | Weftless fabric                              | for "10%" substitute "20%".  |
| 55.07/09A(2) | Grey cotton fabric                           | for "45%" substitute "Per sq. metre Sh. 3 or 60%".                           |
| 55.07/09C    | Cotton canvas                                | for "30%" substitute "45%".  |
| 55.07/09D    | Cotton drills and twills                     | for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".    |
| 55.07/09E    | Other cotton fabrics                         | for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".    |
| 56.01/04A    | Cellulose acetate cigarette filter tow.      | for "10%" substitute "20%".  |
| 56.01/04B    | Other discontinuous man-made fibres.         | for "30%" substitute "10%".  |
| 56.07A       | Man-made grey cloth                          | for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 60%". |
| 56.07B       | Drills and twills, man-made                  | for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".    |
| 56.07C..     | Other fabrics made from discontinuous fibre. | for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".    |
| 57.01/04B    | Other vegetable fibres                       | for "30%" substitute "10%".  |
| 57.09/12A    | Hessian and sacking                          | for "30%" substitute "60%".  |
| 57.09/12B    | Other fabrics of vegetable fibres            | for "45%" substitute "60%".  |
| 58.04 ..     | Woven pile fabrics                           | for "45%" substitute "Per sq. metre Sh. 4 or 60%".                           |
| 58.08 ..     | Tulle and net fabrics                        | for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 60%". |
| 58.09/10     | Tulle and net, embroidered                   | for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 60%". |
| 59.04 ..     | Twine, cordage, etc.                         | for "15%" substitute "20%".  |
| 59.07A ..    | Bookbinding fabrics                          | for "15%" substitute "20%".  |
| 59.11A ..    | Electrical insulating tape                   | for "10%" substitute "20%".  |
| 59.11B       | Other rubberised textile fabrics             | for "45%" substitute "60%".  |
| 59.12 ..     | Other impregnated fabrics                    | for "45%" substitute "60%".  |
| 59.13 ..     | Elastic fabrics                              | for "45%" substitute "60%".  |
| 59.14A..     | Wicks for lighters                           | for "45%" substitute "30%".  |
| 59.15 ..     | Textile hosepiping                           | for "10%" substitute "20%".  |

## FIRST SCHEDULE—(Contd.)

| Tariff No.      | Relating to                         | Amendment  |
|-----------------|-------------------------------------|--|
| 59.16 .. ..     | Transmission belts .. ..            | for "10%" substitute "20%".  |
| 59.17 .. ..     | Textile used in machinery .. ..     | for "10%" substitute "20%".  |
| 60.01 .. ..     | Knitted fabric .. ..                | for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".              |
| 60.03 .. ..     | Stockings .. ..                     | for "50%" substitute "Per pair Sh. 2 or 70%".                                |
| 60.04 .. ..     | Under garments, knitted .. ..       | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 60.05A .. ..    | Outer garments, knitted .. ..       | for "50%" substitute "Each Sh. 7/50 or 70%".                                 |
| 60.05B(1) .. .. | Blankets .. ..                      | for "45%" substitute "65%".  |
| 60.06A .. ..    | Knitted fabric .. ..                | for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".              |
| 60.06B(1) .. .. | Stockings .. ..                     | for "50%" substitute "Per pair Sh. 2 or 70%".                                |
| 60.06B(2) .. .. | Other knitted apparel .. ..         | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 60.06C .. ..    | Other knitted articles .. ..        | for "45%" substitute "70%".  |
| 61.01B .. ..    | Men's outer garments .. ..          | for "50%" substitute "Each Sh. 7/50 or 70%".                                 |
| 61.02 .. ..     | Women's outer garments .. ..        | for "50%" substitute "Each Sh. 7/50 or 70%".                                 |
| 61.03 .. ..     | Men's undergarments .. ..           | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 61.04A .. ..    | Babies' napkins .. ..               | for "45%" substitute "Each Sh. 4 or 70%".                                    |
| 61.04B .. ..    | Women's undergarments .. ..         | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 61.05 .. ..     | Handkerchiefs .. ..                 | for "33 $\frac{1}{3}$ " substitute "65%".                                    |
| 61.06 .. ..     | Shawls, scarves, etc. .. ..         | for "50%" substitute "70%".  |
| 61.07 .. ..     | Ties .. ..                          | for "50%" substitute "70%".  |
| 61.08 .. ..     | Trimmings for women's clothes .. .. | for "50%" substitute "70%".  |
| 61.09 .. ..     | Corsets, etc. .. ..                 | for "50%" substitute "70%".  |
| 61.10 .. ..     | Gloves, stockings, unknitted .. ..  | for "50%" substitute "70%".  |
| 62.01 .. ..     | Travelling rugs .. ..               | for "45%" substitute "65%".  |
| 62.02A(1) .. .. | Grey cotton bed-linen .. ..         | for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 65%". |
| 62.02A(2) .. .. | Other cotton bed-linen .. ..        | for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".    |
| 62.02A(3) .. .. | Man-made fibre bed-linen .. ..      | for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".    |
| 62.02A(4) .. .. | Silk bed-linen .. ..                | for "Per sq. metre Sh. 5/50 or 45%" substitute "Per sq. metre Sh. 7 or 65%". |
| 62.02A(5) .. .. | Other bed-linen .. ..               | for "Per sq. metre Sh. 4/50 or 45%" substitute "Per sq. metre Sh. 6 or 65%". |

## FIRST SCHEDULE—(Contd.)

| Tariff No. | Relating to   | Amendment  |
|------------|---|--|
| 62.02B..   | .. Mosquito nets .. .. .  | for "10%" substitute "20%".  |
| 62.02C..   | .. Mattress covers .. .. .  | for "Each Sh. 30 or 45%" substitute "Each Sh. 40 or 65%".  |
| 62.02D     | .. Other furnishing material ..                                       | for "45%" substitute "65%".  |
| 62.05B..   | .. Sacks .. .. .  | for "45%" substitute "65%".  |
| 63.01 ..   | .. Secondhand clothing .. .. .  | for "The rate applicable to the goods when new" substitute "The specific rate applicable to the goods when new or 100%". |
| 68.01 ..   | .. Road and paving stones .. ..                                       | for "15%" substitute "20%".  |
| 68.02A     | .. Stone balls for crushing mills ..                                  | for "10%" substitute "20%".  |
| 68.02B..   | .. Stone sinks and basins .. .. .                                     | for "15%" substitute "20%".  |
| 68.02C..   | .. Building and monumental stone ..                                   | for "15%" substitute "20%".  |
| 68.02D     | .. Other stone articles .. .. .                                       | for "30%" substitute "20%".  |
| 68.03 ..   | .. Slate and articles of slate .. ..                                  | for "30%" substitute "20%".  |
| 68.04 ..   | .. Millstones, grindstones, etc. ..                                   | for "10%" substitute "20%".  |
| 68.05 ..   | .. Hand polishing stones, etc. .. .                                   | for "10%" substitute "20%".  |
| 68.06 ..   | .. Sand-paper, emery paper, etc. ..                                   | for "10%" substitute "20%".  |
| 68.07 ..   | .. Mineral wools .. .. .  | for "30%" substitute "20%".  |
| 68.08B..   | .. Articles of asphalt .. .. .  | for "30%" substitute "20%".  |
| 68.09 ..   | .. Blocks, tiles, etc., agglomerated with mineral binding substances. | for "30%" substitute "20%".  |
| 68.11A     | .. Cement railway sleepers .. .. .                                    | for "10%" substitute "20%".  |
| 68.11B..   | .. Cement baths, sinks, lavatory bowls, etc.                          | for "15%" substitute "20%".  |
| 68.11C..   | .. Other cement products.. .. .                                       | for "30%" substitute "20%".  |
| 68.12C..   | .. Asbestos cement baths, sinks, lavatory bowls, etc.                 | for "15%" substitute "20%".  |
| 68.13C..   | .. Fabricated asbestos filter blocks                                  | for "10%" substitute "20%".  |
| 68.15 ..   | .. Worked mica .. .. .  | for "10%" substitute "20%".  |
| 69.01 ..   | .. Heat insulating bricks, etc. .. .                                  | for "10%" substitute "20%".  |
| 69.02 ..   | .. Refractory bricks, etc. .. .. .                                    | for "10%" substitute "20%".  |
| 69.03 ..   | .. Other refractory goods.. .. .                                      | for "10%" substitute "20%".  |
| 69.04 ..   | .. Building bricks, etc. .. .. .                                      | for "33 $\frac{1}{3}$ "% substitute "30%".   |
| 69.05 ..   | .. Roofing tiles, etc. .. .. .  | for "33 $\frac{1}{3}$ "% substitute "30%".   |
| 69.06A     | .. Ceramic guttering .. .. .  | for "33 $\frac{1}{3}$ "% substitute "30%".   |
| 69.06B..   | .. Ceramic rain water pipes .. ..                                     | for "16 $\frac{2}{3}$ "% substitute "20%".   |
| 69.06C..   | .. Other ceramic piping, etc. .. .                                    | for "10%" substitute "20%".  |
| 69.10A     | .. Lavatory cisterns .. .. .  | for "30%" substitute "20%".  |
| 69.10B..   | .. Other sanitary ware .. .. .  | for "15%" substitute "20%".  |
| 69.14A     | .. Ceramic door and window fittings.                                  | for "15%" substitute "20%".  |
| 70.03A     | .. Solid glass balls. . . . .   | for "10%" substitute "20%".  |
| 70.20B..   | .. Glass fibre articles .. .. .                                       | for "10%" substitute "20%".  |
| 70.21A     | .. Glass floats for fishing nets ..                                   | for "10%" substitute "20%".  |
| 71.05 ..   | .. Silver, unwrought or semi-manufactured.                            | for "10%" substitute "20%".  |
| 71.06 ..   | .. Rolled silver, unwrought or semi-manufactured.                     | for "10%" substitute "20%".  |
| 71.07 ..   | .. Gold, unwrought or semi-manufactured.                              | for "10%" substitute "20%".  |

## FIRST SCHEDULE—(Contd.)

| Tariff No.         | Relating to   | Amendment                                  |
|--------------------|---|--|
| 71.08 .. ..        | Rolled gold, unwrought or semi-manufactured.              | for "10%" substitute "20%".                |
| 71.09 .. ..        | Platinum, unwrought or semi-manufactured.                 | for "10%" substitute "20%".                |
| 71.10 .. ..        | Rolled platinum, unwrought or semi-manufactured.          | for "10%" substitute "20%".                |
| 73.22A .. ..       | Stainless steel tanks and vats, thin.                     | for "15%" substitute "20%".                |
| 73.22B .. ..       | Other tanks and vats .. ..                                | for "*10%" substitute "20%".               |
| 73.24 .. ..        | Containers for compressed gas ..                          | for "10%" substitute "20%".                |
| 73.35A .. ..       | Iron and steel springs for motor vehicles.                | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 73.35B .. ..       | Other iron and steel springs ..                           | for "30%" substitute "25%".                |
| 73.38B(1) .. ..    | Iron and steel lavatory cisterns ..                       | for "30%" substitute "20%".                |
| 73.38B(2) .. ..    | Other iron and steel sanitary ware.                       | for "15%" substitute "20%".                |
| 73.38C .. ..       | Dustbins, sanitary buckets, etc.                          | for "Free" substitute "20%".               |
| 73.39 .. ..        | Iron or steel wool, etc. .. ..                            | for "30%" substitute "40%".                |
| 73.40A .. ..       | Iron and steel inspection traps, etc.                     | for "10%" substitute "20%".                |
| 73.40B .. ..       | Manhole covers .. ..                                      | for "15%" substitute "20%".                |
| 73.40C .. ..       | Guttering and gutter spouts ..                            | for "30%" substitute "20%".                |
| 73.40D .. ..       | Iron and steel balls used in grinding and crushing mills. | for "10%" substitute "20%".                |
| 73.40E .. ..       | Metallurgical pots and crucibles                          | for "10%" substitute "20%".                |
| 73.40F .. ..       | Fittings for electric wiring ..                           | for "10%" substitute "20%".                |
| 73.40G .. ..       | Fencing posts, strainers, etc. ..                         | for "10%" substitute "20%".                |
| 73.40H .. ..       | Hooks used with cranes, etc. ..                           | for "10%" substitute "20%".                |
| 73.40I .. ..       | Road studs .. ..  | for "10%" substitute "20%".                |
| 73.40K .. ..       | Hangers, stays, etc., for fixing piping and tubing.       | for "10%" substitute "20%".                |
| 73.40M(1)(a) .. .. | Large low pressure vats ..                                | for "15%" substitute "20%".                |
| 73.40M(1)(b) .. .. | Other large low pressure vats ..                          | for "*10%" substitute "20%".               |
| 73.40M(2) .. ..    | Other tanks, vats and similar vessels.                    | for "*10%" substitute "20%".               |
| 74.03A .. ..       | Copper wire .. ..   | for "15%" substitute "20%".                |
| 74.03B .. ..       | Other copper bars, rods, angles, etc.                     | for "10%" substitute "20%".                |
| 74.04B .. ..       | Wrought copper plates, sheets, etc.                       | for "10%" substitute "20%".                |
| 74.06 .. ..        | Copper powders and flakes ..                              | for "10%" substitute "20%".                |
| 74.07 .. ..        | Copper tubes and pipes ..                                 | for "10%" substitute "20%".                |
| 74.08 .. ..        | Copper tube and pipe fittings ..                          | for "10%" substitute "20%".                |
| 74.09 .. ..        | Copper tanks, vats, etc. ..                               | for "10%" substitute "20%".                |
| 74.10 .. ..        | Copper stranded wire, cables, etc.                        | for "15%" substitute "20%".                |
| 74.11 .. ..        | Copper gauze, cloth, grills, etc.                         | for "10%" substitute "20%".                |
| 74.12 .. ..        | Expanded metal of copper ..                               | for "15%" substitute "20%".                |
| 74.13 .. ..        | Copper chain and parts ..                                 | for "30%" substitute "20%".                |
| 74.14 .. ..        | Copper nails, tacks, etc. ..                              | for "33 $\frac{1}{3}$ %" substitute "20%". |
| 74.15A .. ..       | Copper and wood screws ..                                 | for "33 $\frac{1}{3}$ %" substitute "20%". |
| 74.15B .. ..       | Other copper bolts and nuts, etc.                         | for "10%" substitute "20%".                |

## FIRST SCHEDULE—(Contd.)

| <i>Tariff No.</i> | <i>Relating to</i>                          | <i>Amendment</i>             |
|-------------------|---|------------------------------|
| 74.16 .. ..       | Copper springs .. .. .                      | for "30%" substitute "20%".  |
| 74.19A .. ..      | Copper tanks, vats or similar vessels.      | for "10%" substitute "20%".  |
| 75.02 .. ..       | Nickel bars, rods, angles, etc. ..          | for "10%" substitute "20%".  |
| 75.03 .. ..       | Nickel plates, sheets, strips, etc.         | for "10%" substitute "20%".  |
| 75.04 .. ..       | Nickel tubes, pipes, etc. ..                | for "10%" substitute "20%".  |
| 75.05 .. ..       | Nickel electro-plating anodes ..            | for "10%" substitute "20%".  |
| 75.06B .. ..      | Other articles of nickel ..                 | for "10%" substitute "20%".  |
| 76.02 .. ..       | Aluminium bars, rods, angles, etc.          | for "10%" substitute "20%".  |
| 76.03E .. ..      | Other aluminium plates, sheets, strip, etc. | for "10%" substitute "20%".  |
| 76.04 .. ..       | Aluminium foil .. .. .                      | for "10%" substitute "20%".  |
| 76.05 .. ..       | Aluminium powder and flakes ..              | for "10%" substitute "20%".  |
| 76.06 .. ..       | Aluminium tubes and pipes, etc.             | for "10%" substitute "20%".  |
| 76.07 .. ..       | Aluminium tube and pipe fittings            | for "10%" substitute "20%".  |
| 76.08 .. ..       | Aluminium structures, etc. ..               | for "30%" substitute "20%".  |
| 76.09A .. ..      | Aluminium tanks, vats, etc., thin           | for "15%" substitute "20%".  |
| 76.09B .. ..      | Aluminium tanks, vats, etc., thick.         | for "10%" substitute "20%".  |
| 76.11 .. ..       | Aluminium gas containers ..                 | for "10%" substitute "20%".  |
| 76.12B .. ..      | Other aluminium cables and conductors.      | for "10%" substitute "20%".  |
| 76.13 .. ..       | Aluminium gauze, cloth, etc. ..             | for "10%" substitute "20%".  |
| 76.14 .. ..       | Aluminium expanded metal ..                 | for "15%" substitute "20%".  |
| 76.15A .. ..      | Aluminium sanitary ware ..                  | for "15%" substitute "20%".  |
| 76.16A .. ..      | Aluminium nuts, bolts, etc. ..              | for "10%" substitute "20%".  |
| 76.16B(1)(a) ..   | Aluminium tanks, vats, etc., thin           | for "15%" substitute "20%".  |
| 76.16B(1)(b) ..   | Aluminium tanks, vats, etc., thick.         | for "10%" substitute "20%".  |
| 76.16B(2) .. ..   | Other aluminium tanks, vats, etc.           | for "10%" substitute "20%".  |
| 76.16C .. ..      | Other articles of aluminium ..              | for "33½%" substitute "30%". |
| 77.02 .. ..       | Magnesium bars, rods, angles, etc.          | for "10%" substitute "20%".  |
| 77.03 .. ..       | Other articles of magnesium ..              | for "10%" substitute "20%".  |
| 77.04 .. ..       | Articles of beryllium .. .. .               | for "10%" substitute "20%".  |
| 78.02 .. ..       | Lead bars, rods, angles ..                  | for "10%" substitute "20%".  |
| 78.03 .. ..       | Lead plates, sheets and strip ..            | for "10%" substitute "20%".  |
| 78.04 .. ..       | Lead foil .. .. .                           | for "10%" substitute "20%".  |
| 78.05 .. ..       | Lead tubes and pipes .. .. .                | for "10%" substitute "20%".  |
| 78.06A .. ..      | Lead containers and tubes ..                | for "10%" substitute "20%".  |
| 78.06B .. ..      | Lead fibres or strands .. .. .              | for "10%" substitute "20%".  |
| 79.02 .. ..       | Zinc bars, rods, angles, etc. ..            | for "10%" substitute "20%".  |
| 79.03 .. ..       | Zinc plates, sheets and strip ..            | for "10%" substitute "20%".  |
| 79.04A .. ..      | Zinc rain water pipes .. .. .               | for "15%" substitute "20%".  |
| 79.04B .. ..      | Other zinc tubes, pipes, etc. ..            | for "10%" substitute "20%".  |
| 79.05 .. ..       | Zinc gutters, roof capping, etc. ..         | for "30%" substitute "20%".  |
| 79.06B .. ..      | Other articles of zinc .. .. .              | for "10%" substitute "20%".  |
| 80.02 .. ..       | Tin bars, rods, angles, etc. ..             | for "10%" substitute "20%".  |

## FIRST SCHEDULE—(Contd.)

| Tariff No.      | Relating to                         | Amendment  |
|-----------------|-------------------------------------|--|
| 59.16 .. ..     | Transmission belts .. ..            | for "10%" substitute "20%".  |
| 59.17 .. ..     | Textile used in machinery .. ..     | for "10%" substitute "20%".  |
| 60.01 .. ..     | Knitted fabric .. ..                | for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".              |
| 60.03 .. ..     | Stockings .. ..                     | for "50%" substitute "Per pair Sh. 2 or 70%".                                |
| 60.04 .. ..     | Under garments, knitted .. ..       | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 60.05A .. ..    | Outer garments, knitted .. ..       | for "50%" substitute "Each Sh. 7/50 or 70%".                                 |
| 60.05B(1) .. .. | Blankets .. ..                      | for "45%" substitute "65%".  |
| 60.06A .. ..    | Knitted fabric .. ..                | for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".              |
| 60.06B(1) .. .. | Stockings .. ..                     | for "50%" substitute "Per pair Sh. 2 or 70%".                                |
| 60.06B(2) .. .. | Other knitted apparel .. ..         | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 60.06C .. ..    | Other knitted articles .. ..        | for "45%" substitute "70%".  |
| 61.01B .. ..    | Men's outer garments .. ..          | for "50%" substitute "Each Sh. 7/50 or 70%".                                 |
| 61.02 .. ..     | Women's outer garments .. ..        | for "50%" substitute "Each Sh. 7/50 or 70%".                                 |
| 61.03 .. ..     | Men's undergarments .. ..           | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 61.04A .. ..    | Babies' napkins .. ..               | for "45%" substitute "Each Sh. 4 or 70%".                                    |
| 61.04B .. ..    | Women's undergarments .. ..         | for "50%" substitute "Each Sh. 4 or 70%".                                    |
| 61.05 .. ..     | Handkerchiefs .. ..                 | for "33 $\frac{1}{3}$ " substitute "65%".                                    |
| 61.06 .. ..     | Shawls, scarves, etc. .. ..         | for "50%" substitute "70%".  |
| 61.07 .. ..     | Ties .. ..                          | for "50%" substitute "70%".  |
| 61.08 .. ..     | Trimmings for women's clothes .. .. | for "50%" substitute "70%".  |
| 61.09 .. ..     | Corsets, etc. .. ..                 | for "50%" substitute "70%".  |
| 61.10 .. ..     | Gloves, stockings, unknitted .. ..  | for "50%" substitute "70%".  |
| 62.01 .. ..     | Travelling rugs .. ..               | for "45%" substitute "65%".  |
| 62.02A(1) .. .. | Grey cotton bed-linen .. ..         | for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 65%". |
| 62.02A(2) .. .. | Other cotton bed-linen .. ..        | for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".    |
| 62.02A(3) .. .. | Man-made fibre bed-linen .. ..      | for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".    |
| 62.02A(4) .. .. | Silk bed-linen .. ..                | for "Per sq. metre Sh. 5/50 or 45%" substitute "Per sq. metre Sh. 7 or 65%". |
| 62.02A(5) .. .. | Other bed-linen .. ..               | for "Per sq. metre Sh. 4/50 or 45%" substitute "Per sq. metre Sh. 6 or 65%". |

## FIRST SCHEDULE—(Contd.)

| Tariff No. | Relating to  | Amendment  |
|------------|--|--|
| 62.02B..   | Mosquito nets .. .. .  | for "10%" substitute "20%".  |
| 62.02C..   | Mattress covers .. .. .  | for "Each Sh. 30 or 45%" substitute "Each Sh. 40 or 65%".  |
| 62.02D     | Other furnishing material .. .. .                                  | for "45%" substitute "65%".  |
| 62.05B..   | Sacks .. .. .  | for "45%" substitute "65%".  |
| 63.01 ..   | Secondhand clothing .. .. .  | for "The rate applicable to the goods when new" substitute "The specific rate applicable to the goods when new or 100%". |
| 68.01 ..   | Road and paving stones .. .. .                                     | for "15%" substitute "20%".  |
| 68.02A     | Stone balls for crushing mills .. .. .                             | for "10%" substitute "20%".  |
| 68.02B..   | Stone sinks and basins .. .. .                                     | for "15%" substitute "20%".  |
| 68.02C..   | Building and monumental stone .. .. .                              | for "15%" substitute "20%".  |
| 68.02D     | Other stone articles .. .. .                                       | for "30%" substitute "20%".  |
| 68.03 ..   | Slate and articles of slate .. .. .                                | for "30%" substitute "20%".  |
| 68.04 ..   | Millstones, grindstones, etc. .. .. .                              | for "10%" substitute "20%".  |
| 68.05 ..   | Hand polishing stones, etc. .. .. .                                | for "10%" substitute "20%".  |
| 68.06 ..   | Sand-paper, emery paper, etc. .. .. .                              | for "10%" substitute "20%".  |
| 68.07 ..   | Mineral wools .. .. .  | for "30%" substitute "20%".  |
| 68.08B..   | Articles of asphalt .. .. .  | for "30%" substitute "20%".  |
| 68.09 ..   | Blocks, tiles, etc., agglomerated with mineral binding substances. | for "30%" substitute "20%".  |
| 68.11A     | Cement railway sleepers .. .. .                                    | for "10%" substitute "20%".  |
| 68.11B..   | Cement baths, sinks, lavatory bowls, etc.                          | for "15%" substitute "20%".  |
| 68.11C..   | Other cement products.. .. .                                       | for "30%" substitute "20%".  |
| 68.12C..   | Asbestos cement baths, sinks, lavatory bowls, etc.                 | for "15%" substitute "20%".  |
| 68.13C..   | Fabricated asbestos filter blocks                                  | for "10%" substitute "20%".  |
| 68.15 ..   | Worked mica .. .. .  | for "10%" substitute "20%".  |
| 69.01 ..   | Heat insulating bricks, etc. .. .. .                               | for "10%" substitute "20%".  |
| 69.02 ..   | Refractory bricks, etc. .. .. .                                    | for "10%" substitute "20%".  |
| 69.03 ..   | Other refractory goods.. .. .                                      | for "10%" substitute "20%".  |
| 69.04 ..   | Building bricks, etc. .. .. .                                      | for "33 $\frac{1}{3}$ "% substitute "30%".   |
| 69.05 ..   | Roofing tiles, etc. .. .. .  | for "33 $\frac{1}{3}$ "% substitute "30%".   |
| 69.06A     | Ceramic guttering .. .. .  | for "33 $\frac{1}{3}$ "% substitute "30%".   |
| 69.06B..   | Ceramic rain water pipes .. .. .                                   | for "16 $\frac{2}{3}$ "% substitute "20%".   |
| 69.06C..   | Other ceramic piping, etc. .. .. .                                 | for "10%" substitute "20%".  |
| 69.10A     | Lavatory cisterns .. .. .  | for "30%" substitute "20%".  |
| 69.10B..   | Other sanitary ware .. .. .  | for "15%" substitute "20%".  |
| 69.14A     | Ceramic door and window fittings.                                  | for "15%" substitute "20%".  |
| 70.03A     | Solid glass balls.. .. .   | for "10%" substitute "20%".  |
| 70.20B..   | Glass fibre articles .. .. .                                       | for "10%" substitute "20%".  |
| 70.21A     | Glass floats for fishing nets .. .. .                              | for "10%" substitute "20%".  |
| 71.05 ..   | Silver, unwrought or semi-manufactured.                            | for "10%" substitute "20%".  |
| 71.06 ..   | Rolled silver, unwrought or semi-manufactured.                     | for "10%" substitute "20%".  |
| 71.07 ..   | Gold, unwrought or semi-manufactured.                              | for "10%" substitute "20%".  |



## FIRST SCHEDULE--(Contd.)

| Tariff No.      | Relating to  | Amendment                                  |
|-----------------|--|--|
| 80.04 .. ..     | Tin foil .. .. .   | for "10%" substitute "20%".                |
| 80.05 .. ..     | Tin tubes, pipes, etc. .. ..   | for "10%" substitute "20%".                |
| 80.06A .. ..    | Tin domestic articles .. .. .  | for "33 $\frac{1}{3}$ %" substitute "30%". |
| 80.06B .. ..    | Other articles of tin .. .. .  | for "10%" substitute "20%".                |
| 82.01 .. ..     | Hand tools .. .. .   | for "10%" substitute "20%".                |
| 83.01A .. ..    | Padlocks and keys .. .. .  | for "30%" substitute "40%".                |
| 83.01B .. ..    | Locks for road motor vehicles..  | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 83.01C .. ..    | Other locks, etc. .. .. .  | for "15%" substitute "40%".                |
| 83.02A .. ..    | Hinges .. .. .   | for "15%" substitute "25%".                |
| 83.02B .. ..    | Base metal fittings for motor vehicles.                                    | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 83.02C .. ..    | Other base metal fittings, etc. ..   | for "30%" substitute "25%".                |
| 83.03 .. ..     | Safes, strong boxes, etc. .. ..  | for "30%" substitute "25%".                |
| 83.13B .. ..    | Other stoppers and bottle caps ..  | for "10%" substitute "20%".                |
| 83.14 .. ..     | Sign-plates, name-plates, etc. ..  | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 84.06A .. ..    | Aircraft engines .. .. .   | for "Free" substitute "20%".               |
| 84.06B .. ..    | Marine engines .. .. .   | for "Free" substitute "20%".               |
| 84.06C .. ..    | Road motor vehicle engines .. ..   | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 84.06D(2) .. .. | Other internal combustion engines.   | for "30%" substitute "25%".                |
| 84.08A .. ..    | Spring-operated and weight-operated motors.                                | for "30%" substitute "25%".                |
| 84.10B .. ..    | Pumps for road motor vehicles  | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 84.10C .. ..    | Other pumps .. .. .  | for "30%" substitute "25%".                |
| 84.11B .. ..    | Air pumps for road motor vehicles.   | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 84.11C .. ..    | Other air pumps .. .. .  | for "30%" substitute "25%".                |
| 84.18A .. ..    | Centrifuges for road motor vehicles.                                       | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 84.18C .. ..    | Other centrifuges .. .. .  | for "10%" substitute "20%".                |
| 84.56 .. ..     | Machinery for sorting, screening, etc.                                     | for "*Free" substitute "*10%".             |
| 84.61B .. ..    | Taps, cocks, etc., for road motor vehicles.                                | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 84.63B .. ..    | Transmissions, gears, clutches, for road motor vehicles.                   | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 85.01B .. ..    | Generators, electric motors, etc., for road motor vehicles.                | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 85.08B(1) .. .. | Starting equipment for road motor vehicles.                                | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 85.09 .. ..     | Electric lighting and signalling equipment for use in road motor vehicles. | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 85.15D .. ..    | Other radiotelegraphic equipment, etc.                                     | for "30%" substitute "20%".                |
| 85.19A .. ..    | Circuit breakers for use in road motor vehicles, etc.                      | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 85.24A .. ..    | Carbon articles for use in road motor vehicles, etc.                       | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 85.24B .. ..    | Other carbon brushes, etc. .. ..   | for "10%" substitute "25%".                |
| 85.25 .. ..     | Insulators of any material .. ..   | for "10%" substitute "20%".                |
| 85.26 .. ..     | Insulating fittings, etc. .. ..  | for "10%" substitute "20%".                |

## FIRST SCHEDULE—(Contd.)

| <i>Tariff No.</i> | <i>Relating to</i>   | <i>Amendment</i>                           |
|-------------------|--|--|
| 85.27 .. ..       | Electrical conduit tubing and joints.                                      | for "10%" substitute "20%".                |
| 87.02C.. ..       | Dumpers.. .. .   | for "10%" substitute "25%".                |
| 87.14E.. ..       | Wheelbarrows, etc. . . . .   | for "10%" substitute "30%".                |
| 87.14G .. ..      | Components for trailers .. .   | for "15%" substitute "25%".                |
| 88.01 .. ..       | Balloons and airships .. .   | for "10%" substitute "20%".                |
| 88.02 .. ..       | Flying machines, etc. . . . .  | for "10%" substitute "20%".                |
| 88.03 .. ..       | Parts for 88.01 or 88.02 .. .  | for "10%" substitute "20%".                |
| 88.04 .. ..       | Parachutes, etc. . . . .   | for "10%" substitute "20%".                |
| 88.05 .. ..       | Aircraft launching gear .. .   | for "10%" substitute "20%".                |
| 90.23A .. ..      | Hydrometers, etc., suitable for use as accessories in road motor vehicles. | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 90.24A .. ..      | Flow measuring instruments, suitable for use in motor vehicles.            | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 90.27C.. ..       | Revolution counters suitable for use in road motor vehicles.               | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 90.28A .. ..      | Electrical measuring apparatus suitable for use in road motor vehicles.    | for "33 $\frac{1}{3}$ %" substitute "25%". |
| 91.06 .. ..       | Time switches .. . . . .   | for "40%" substitute "20%".                |

## SECOND SCHEDULE

(s. 4 (g) (ii))

| <i>Chapter</i> | <i>Tariff No.</i> |  |
|----------------|-------------------|--|
| 15             | 15.07             | Fixed vegetable oils, fluid or solid, crude, refined or purified:<br>B. Hemp seed oil, palm kernel oil and castor oil.   |
|                | 15.14             | Spermaceti, crude, pressed or refined, whether or not coloured.  |
| 17             | 17.01             | Beet sugar and cane sugar in solid form.   |
|                | 17.02             | Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:<br>A. Dextrose monohydrate.                                       |
| 33             | 33.02             | Terpenic by-products of the deterpenation of essential oils:<br>B. Other.  |
| 34             | 34.02             | Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:<br>B. Specially prepared for use in industry. |

## SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. |   |
|---------|------------|---|
| 38      | 38.08      | Resin and resin acids and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.   |
|         | 38.12      | Prepared glazings, prepared dressings and prepared mordants of a kind used in the textile, paper, leather or like industries.   |
|         | 38.13      | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.  |
|         | 38.17      | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.   |
| 39      | 39.01/06   | Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn:<br>A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter.<br>C. Sheet, film and foil (other than polyethylene) of a kind used for the manufacture of packing materials.<br>D. Other. |
|         | 39.07      | Articles of materials of the kinds described in heading No. 39.01/06:<br>B. Bottles and jars.<br>I. Sausage casings.<br>J. Bags:<br>(1) Of polyethylene.<br>(2) Other.  |
| 44      | 44.21      | Complete wooden packing cases, boxes, crates, drums and similar packings.   |
| 47      | 47.02      | Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making.   |
| 48      | 48.01      | Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:<br>A. Paper:<br>(1) Cigarette.<br>(2) For the manufacture of corrugated paperboard.<br>(3) Extensible sackcraft.<br>(4) Other.  |

## SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. |  |
|---------|------------|--|
|         | 48.03      | Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper in rolls or sheets.  |
|         | 48.05      | Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.  |
|         | 48.10      | Cigarette paper, cut to size, whether or not in the form of booklets or tubes.   |
|         | 48.16      | Boxes, bags and other packing containers of paper or paperboard: <ul style="list-style-type: none"> <li>A. Multi-ply paper bags:               <ul style="list-style-type: none"> <li>(1) Manufactured from extensible sackcraft.</li> <li>(2) Other.</li> </ul> </li> <li>B. Other.</li> </ul>          |
| 49      | 49.02      | Newspapers, journals and periodicals, whether or not illustrated: <ul style="list-style-type: none"> <li>A. New.</li> </ul>  |
| 51      | 51.04      | Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03: <ul style="list-style-type: none"> <li>A. Grey and unbleached:               <ul style="list-style-type: none"> <li>(1) Weftless fabric for tyre manufacture.</li> </ul> </li> </ul>  |
| 52      | 52.01      | Metallised yarn, being textile yarn spun with metal or covered with metal by any process.  |
| 53      | 53.06/10   | Yarn of sheep's or lambs' wool, of horse hair or of other animal hair.   |
| 55      | 55.03/04   | Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed.  |
|         | 55.05/06   | Cotton yarn.   |
|         | 55.07/09   | Woven fabrics of cotton: <ul style="list-style-type: none"> <li>A. Grey and unbleached:               <ul style="list-style-type: none"> <li>(1) Weftless fabrics for tyre manufacture.</li> </ul> </li> </ul>   |
| 56      | 56.01/04   | Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous)), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow: <ul style="list-style-type: none"> <li>B. Other.</li> </ul> |
|         | 56.05/06   | Yarn of man-made fibres (discontinuous or waste): <ul style="list-style-type: none"> <li>A. Of counts 40 or more.</li> <li>B. Other.</li> </ul>  |

## SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. |   |
|---------|------------|---|
| 70      | 70.01      | Waste glass (cullet); glass in the mass (excluding optical glass).  |
|         | 70.10      | Carboys, bottles, jars, pots, tubular containers, and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.              |
| 73      | 73.05      | Iron or steel powders; sponge iron or steel.  |
|         | 73.06      | Puddled bars and pilings; ingots, blocks, lumps and similar forms of iron or steel.   |
|         | 73.07      | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.  |
|         | 73.08      | Iron or steel coils for re-rolling.   |
|         | 73.13      | Sheets and plates, of iron or steel, hot-rolled or cold-rolled:<br>C. Enamelled, printed, lithographed, embossed or lacquered.  |
|         | 73.40      | Other articles of iron or steel:<br>N. Ends and lids for compressed gas containers.   |
| 76      | 76.04      | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials), of a thickness (excluding any backing) not exceeding 0.20 mm. |
| 79      | 79.03      | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.  |
| 80      | 80.03      | Wrought plates, sheets and strip, of tin.   |

## THIRD SCHEDULE

(s. 7 (b))

| Chapter | Tariff No. |   |
|---------|------------|---|
| 15      | 15.07      | Fixed vegetable oils, fluid or solid, crude, refined or purified:<br>B. Hemp seed oil, palm kernel oil and castor oil.  |
| 17      | 17.01      | Beet sugar and cane sugar in solid form.  |
| 19      | 19.02      | Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa:<br>A. Infant food mix. |
|         | 19.07      | Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.  |
| 21      | 21.07      | Food preparations not elsewhere specified or included:<br>A. Infant food mix.   |

## THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. |   |
|---------|------------|---|
| 28      | 28.01/58   | Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter:<br>A. Products for use in the manufacture of beverages.<br>B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations.<br>C. Other.   |
| 29      | 29.01/45   | Organic compounds and other products mentioned in Note 1 to this Chapter:<br>A. Products for use in the manufacture of beverages.<br>B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations.<br>C. Saccharin and its salts and similar synthetic sweetening agents.<br>D. Other.   |
| 33      | 33.02      | Terpenic by-products of the deterpenation of essential oils:<br>A. For use in the manufacture of perfumery, cosmetics or toilet preparations.   |
| 34      | 34.02      | Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:<br>B. Specially prepared for use in industry.  |
|         | 34.03      | Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:<br>B. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres. |
| 38      | 38.01      | Artificial graphite; colloidal graphite, other than suspensions in oil.   |
|         | 38.08      | Rosin and resin acids and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.   |
|         | 38.12      | Prepared glazings, prepared dressings and prepared mordants of a kind used in the textile, paper, leather or like industries.   |
|         | 38.13      | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.  |

## THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. |   |
|---------|------------|---|
|         | 38.14      | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:<br>B. Other.   |
|         | 38.17      | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.   |
| 39      | 39.01/06   | Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn:<br>A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter.<br>C. Sheet, film and foil (other than polyethylene) of a kind used for the manufacture of packing materials.<br>D. Other. |
|         | 39.67      | Articles of materials of the kinds described in heading No. 39.01/06:<br>B. Bottles and jars.<br>I. Sausage casings.<br>J. Bags:<br>(1) Of polyethylene.<br>(2) Other.  |
| 40      | 40.05      | Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber, compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as masterbatch.   |
|         | 40.06      | Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):<br>A. Rings, discs and washers.<br>B. Other.  |

## THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. |  |
|---------|------------|--|
|         | 40.08      | Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber.   |
|         | 40.15      | Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:<br>A. Scrap and waste.<br>B. Other.                             |
| 48      | 48.01      | Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:<br>A. Paper:<br>(1) Cigarette.<br>(2) For the manufacture of corrugated paperboard.<br>(3) Extensible sackcraft.<br>(4) Other. |
|         | 48.03      | Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper in rolls or sheets.  |
|         | 48.05      | Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.  |
|         | 48.10      | Cigarette paper, cut to size, whether or not in the form of booklets or tubes.   |
|         | 48.16      | Boxes, bags and other packing containers of paper or paperboard:<br>A. Multi-ply paper bags:<br>(1) Manufactured from extensible sackcraft.<br>(2) Other.<br>B. Other.   |
| 49      | 49.02      | Newspapers, journals and periodicals, whether or not illustrated:<br>A. New.   |
| 51      | 51.04      | Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03:<br>A. Grey and unbleached:<br>(1) Weftless fabric for tyre manufacture.                           |
| 52      | 52.01      | Metallised yarn, being textile yarn spun with metal or covered with metal by any process.  |



## THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. |  |
|---------|------------|--|
| 53      | 53.06/10   | Yarn of sheep's or lambs' wool, of horse hair or of other animal hair.   |
| 55      | 55.05/06   | Cotton yarn.   |
|         | 55.07/09   | Woven fabrics of cotton:   |
|         |            | A. Grey and unbleached:  |
|         |            | (1) Weftless fabric for tyre manufacture.  |
| 56      | 56.01/04   | Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous)), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow: |
|         |            | B. Other.  |
|         | 56.05/06   | Yarn of man-made fibres (discontinuous or waste):  |
|         |            | A. Of counts 40 or more.   |
|         |            | B. Other.  |
| 70      | 70.10      | Carboys, bottles, jars, pots, tubular containers, and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.   |
| 73      | 73.01      | Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.  |
|         | 73.05      | Iron or steel powders; sponge iron or steel.   |
|         | 73.06      | Puddled bars and pilings; ingots, blocks, lumps and similar forms of iron or steel.  |
|         | 73.07      | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.   |
|         | 73.08      | Iron or steel coils for re-rolling.  |
|         | 73.13      | Sheets and plates, of iron or steel, hot-rolled or cold-rolled:  |
|         |            | C. Enamelled, printed, lithographed, embossed or lacquered.  |
|         | 73.40      | Other articles of iron or steel:   |
|         |            | N. Ends and lids for compressed gas containers.  |
| 76      | 76.04      | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.                                       |
| 79      | 79.03      | Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.   |
| 80      | 80.03      | Wrought plates, sheets and strip, of tin.  |