

THE FINANCE ACT, 1993

No. 4 of 1993

Date of Assent: 12th October, 1993
Date of Commencement: See Section 1

An act of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto

ENACTED by the Parliament of Kenya, as follows:-

PART I - PRELIMINARY

Short title and commencement.

1. This Act may be cited as the Finance Act, 1993 and shall come into operation, or be deemed to have come into operation, as follows -

- (a) sections 2(b) and 3, on the 13th October, 1978;
- (b) section 35, on the 1st January, 1991;
- (c) section 11, on the 13th June, 1991;
- (d) sections 36, 37(a), 38, 39, 40, 45, 46, 53, 54, 58, 60 and 61, on the 1st January, 1993;
- (e) section 62, on the 1st July, 1993;
- (f) sections 28, 29 and 34, on the 1st September, 1993;
- (g) sections 37(b), 41, 43, 59 and 63, on the 1st January, 1994;
- (h) all other provisions, on the 11th June, 1993.

PART II - CUSTOMS AND EXCISE

Amendment of section 2 of Cap. 472.

2. Section 2 of the Customs and Excise Act is amended -

(a) in subsection (1) -

(i) by deleting the expression "for export" appearing in the second line of the definition of "manufacture under bond";

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

"concessional loan" means a loan with at least twenty-five per cent grant element;

"official aid funded project" means a project funded by means of a grant or concessional loan in accordance with an agreement between the Government and any foreign government, agency institution, foundation, organization or any other aid agency;

(b) in subsection (3)(j), by deleting the words "import duty or suspended".

Replacement of section 8 of Cap. 472.

3. The Customs and Excise Act is amended by repealing section 8 and inserting the following new section -

Disclosure and exchange of information.

8. Notwithstanding any other provisions of this Act, the Commissioner may -

(a) disclose information to a person in the service of the Government in a revenue or statistical department where the information is needed for the purposes of the official duties of that person solely for revenue or statistical purposes; and

(b) subject to such reciprocal arrangements as may be agreed upon by him, furnish to the competent authorities of a foreign country any information, certificate, official report or other document with a view to the prevention, investigation or suppression of offences against the laws and regulations applicable to the importation or exportation of goods into or from the territory of that foreign country.

Amendment of section 16 of Cap. 472.

4. Section 16 of the Customs and Excise Act is amended by deleting subsection (2) and inserting the following new subsection -

(2) Where, under subsection (1) of this section, sections 14 and 15 do not apply to goods imported in transit, or for transhipment, or as stores for an aircraft or vessel, then those goods shall be re-exported within such time and subject to such conditions as may be prescribed; and if the goods are not so re-exported, the owner thereof shall be guilty of an offence and the goods in respect of which an offence has been committed shall be liable to forfeiture.

Amendment of
section 40 of Cap.
472.

5. Section 40(1)(d) of the Customs and Excise Act is amended by deleting the proviso thereto and inserting the following new proviso -

Provided that -

(i) where the finished article is entered for home use, duty shall be charged on the goods forming part thereof according to the first account taken upon the warehousing of the goods except in the case of imported crude petroleum or partly-refined petroleum oils which are warehoused in a refinery, in which case duty shall be charged on the goods produced from crude petroleum or partly-refined petroleum oils delivered from the refinery for home use and shall be the same as that which would be payable on the importation of similar goods; and

(ii) in respect of blended lubricating oils, duty shall be charged on the resultant volume of the blend at the time of entry for home use and shall be the same as that which would be payable on the importation of similar goods.

Amendment of
section 46 of Cap.
472.

6. Section 46 of the Customs and Excise Act is amended by deleting subsection (1) and inserting the following new subsection -

(1) All warehoused goods which have not been removed from a warehouse in accordance with this Act within six months of the date on which they were warehoused shall be entered for re-warehousing; but those goods shall not be re-warehoused more than once:

Provided that the period of re-warehousing shall be six months or such longer period as the Commissioner may allow.

Amendment of
section 49 of
Cap.472.

7. Section 49 of the Customs and Excise Act is amended by inserting the words "or bonded factory" immediately after the word "warehouse" appearing in the first line.

Amendment of
section 58A of
Cap. 472.

8. Section 58A (1) of the Customs and Excise Act is amended by deleting the expression "for export" appearing in the fifth line immediately after the words "manufacture goods".

Amendment of
section 58I of
Cap. 472.

9. Section 58I of the Customs and Excise Act is amended -

(a) in subsection (1), by deleting the expression "for export" appearing in the second line immediately after the words "manufacture of goods"; and

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

(2) All manufactured goods shall be duly exported or entered for home use within such time and subject to such conditions as the Commissioner may impose.

Replacement of section 58L of Cap. 472. 10. The Customs and Excise Act is amended by repealing section 58L and inserting the following new section -

Goods from bonded factory may be entered for home use. 58L. The Commissioner may, subject to such conditions as he may impose and on payment of the duties due, permit goods manufactured in a bonded factory, including waste from the manufacturing process, to be entered for home use.

Amendment of Part XI of Cap. 472. 11. Part XI of the Customs and Excise Act is amended by deleting the heading "*Value of Imported Goods and Goods for Export*" appearing immediately after section 126 and inserting the heading "*Value of Imported Goods, Excisable Goods and Goods for Export*".

Amendment of section 127 of Cap. 472. 12. Section 127 of the Customs and Excise Act is amended by deleting subsections (3) and (4) and inserting the following new subsections -

(3) The rate of exchange to be used for determining the equivalent in Kenya currency of any foreign currency shall be the prevailing current selling rate of sight drafts as last notified by the Central Bank, or the rate applied by banks or financial institutions, whichever is the higher, when an entry is presented and accepted by the proper officer in accordance with section 127.

(4) Notwithstanding subsection (3), the rate applicable shall be further determined by the Commissioner as the weighted average of the prevailing selling rates in force during the previous week and, subject to any official revaluation or devaluation of any currency as notified by the Central Bank, shall remain valid throughout the week.

(5) Notwithstanding subsections (3) and (4) and section 127A, the Minister may, by notice in the Gazette, declare the rate of exchange to be used from time to time in determining the equivalent in Kenya currency of any foreign currency.

(6) Subject to subsections (3) and (4), the Commissioner may

require any bank or financial institution to submit details or any information in respect of the rates of exchange of foreign currency and such details or information shall be given immediately.

(7) Any bank or financial institution which fails to comply with subsection (6) shall be guilty of an offence.

Amendment of
section 127A of
Cap. 472.

13. Section 127A of the Customs and Excise Act is amended by deleting subsections (3) and (4) and inserting the following new subsections -

(3) The rate of exchange to be used for determining the equivalent in Kenya currency of any foreign currency shall be the prevailing current buying rate of sight drafts as last notified by the Central Bank, or the rate applied by banks or financial institutions, whichever is the higher, when an entry is presented and accepted by the proper officer in accordance with section 63.

(4) Notwithstanding subsection (3), the rate applicable shall be further determined by the Commissioner as the weighted average of the prevailing buying rates in force during the previous week and, subject to any official revaluation or devaluation of any currency as notified by the Central Bank, shall remain valid throughout the week.

(5) Subject to subsections (3) and (4), the Commissioner may require any bank or financial institution to submit details or any information in respect of the rates of exchange of foreign currency and such details or information shall be given immediately.

(6) Any bank or financial institution which fails to comply with subsection (5) shall be guilty of an offence.

Amendment of
section 127C of
Cap. 472.

14. Section 127C of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (2) -

(3) For the purposes of subsection (2), the ex-factory selling price shall include -

(a) the cost of any wrapper, package, box, bottle or other container in which the excisable goods are packed;

(b) the cost of any other goods contained in or attached to the wrapper, package, box, bottle or other container; and

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(c) any other cost incidental to the sale of the goods including advertising, financing, warranty, commission, transportation or any other cost incurred related to delivery to the purchaser.

(4) Notwithstanding subsection (3) (b), the cost of returnable containers shall be excluded from the excisable value.

Amendment of
section 138
of
Cap. 472.

15. Section 138(2) of the Customs and Excise Act is amended by -

(a) deleting paragraphs (a) and (b); and

(b) deleting paragraph (d) and inserting the following new paragraph -

(d) raw materials for use in the manufacture of insecticides, fungicides and similar products, including component parts used in the manufacture of agricultural and horticultural equipment.

Replacement of
section 141
of
Cap. 472.

16. The Customs and Excise Act is amended by repealing section 141 and inserting the following new section -

Exemption from
duty on goods
entered for
exportation,
etc.

141.(1) Subject to the provisions of this Act, goods entered under bond and proved to the satisfaction of the Commissioner to have been duly -

(a) exported, transhipped or exported in transit; or

(b) used as stores for aircraft or vessels; or

(c) used in the blending of lubricating base oils; or

(d) used in the manufacture under bond subject to such conditions and limitations as may be specified; or

(e) exported from a bonded factory; or

Cap. 517. (f) used in an export processing zone subject to the conditions and limitations specified in the Export Processing Zones Act; or

(g) exported from an export processing zone to any place outside Kenya,

shall be exempt from duty.

(2) Subject to this Act and to the regulations made thereunder, goods entered under bond -

(a) for use in the manufacture of goods for export, shall be exempt from duty where it is proved to the satisfaction of the Commissioner that the finished goods have been exported and payment has been received by the exporter in foreign currency; or

(b) for use in the manufacture of goods for home use, shall be exempt from duty, if the Commissioner is satisfied that the finished goods are not liable to duty in the First Schedule but excluding fuels; or

(c) for the manufacture of goods for use in official aid funded projects, shall be exempt from duty where the Commissioner is satisfied that the finished goods have been used in that project; or

(d) for use in the manufacture of other goods for home use where it is proved to the satisfaction of the Commissioner that the finished goods have been supplied for the official use of the Kenya Armed Forces.

Amendment of
section 143 of
Cap. 472.

17. Section 143 of the Customs and Excise Act is amended by -

(a) deleting subsection (5) and inserting the following new subsections -

(5) Where a condition of the importation of goods has been contravened, then the owner shall be guilty of an offence and shall be required to pay a penalty equal to the duty which was due and payable on the goods on the date of importation.

(6) Notwithstanding subsection (5), it shall be a condition that the owner exports the goods within such period, not exceeding sixty days, from the date of the payment of the penalty, as the proper officer may allow, in default of which the goods shall be liable to forfeiture.

(7) Subject to subsection (5), sections 14 and 15, and notwithstanding subsection (6), the Commissioner may, upon receipt of an application from the owner and prior to the expiry

of the period allowed for temporary importation, allow entry of the goods for home use if he is satisfied with the reasons given.;

(b) renumbering subsection (6) as subsection (8).

Amendment of
First Schedule to
Cap. 472.

18.(1) The First Schedule to the Customs and Excise Act (import duties) is amended by -

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

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

(2) Over and above the import duties chargeable in accordance with the First Schedule to the Customs and Excise Act, an additional duty shall be payable in respect of all goods entered for home use from a bonded factory at the rate of 2.5% *ad valorem* or 5% of the specific rate specified therein.

Amendment of the
Third Schedule to
Cap. 472.

19. The Third Schedule to the Customs and Excise Act is amended-

(a) in Part A (special exemptions) -

(i) by renumbering the existing item 30 as paragraph (1) and inserting the following new paragraph-

(2) For the purposes of paragraph (1) -

"lecturer" means a person on the staff of a University who is a full professor, associate professor, senior lecturer, lecturer or assistant lecturer or a person who holds any other teaching or research post; and

"equivalent grade" means a teaching or research post at a University which the Council has recognized as having similar academic status as a lecturer;

(ii) by inserting the following new item -

33. *Personal Computers Imported by Students.*

Subject to the satisfaction of the Commissioner one personal computer with or without one printer as an accessory imported by a student returning from a study course outside Kenya of not less than two hundred and seventy days;

(b) in Part B (general exemptions) -

(i) by inserting the following new subparagraph (f) in item 8(2) -

(f) motor vehicles imported for a temporary use or purpose under section 143 and those imported in transit or transshipment under section 141.;

(ii) by deleting item 29 and inserting the following new item -

**29. *Reinforced Polyvinyl Chloride (P.V.C)
or Polyethylene for Agricultural or Horticultural Use***

Reinforced sheeting of polymers of vinyl chloride (P.V.C.) or polyethylene for agricultural or horticultural use upon recommendation by the Director of Agriculture and in such quantities as the Commissioner may allow.;

(c) in Part C (special duty rate) by -

(i) deleting the introductory sentence and inserting the following -

Goods liable to a minimum rate of duty of 10% *ad valorem* or 10% of the specific rate specified in the First Schedule whichever is the higher unless otherwise specified.;

(ii) by inserting the words "of a total value of not less than five million shillings per investment" immediately before the word "purchased" in the second line of item 4;

(iii) deleting item 5 and inserting the following new item -

5. Small Scale Industries

Capital goods for the establishment of small scale industries approved by the Permanent Secretary to the Treasury subject to such conditions and limitations as may be prescribed by notice in the Gazette.

Replacement of the Fifth Schedule to Cap. 472.

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

PART III - VALUE ADDED TAX

Amendment of section 2 of No.7 of 1989.

21. Section 2 of the Value Added Tax Act, 1989 is amended -

(a) by deleting the definitions of "manufacture" and "manufacturer" and inserting the following new definitions-

"manufacture" means -

(a) in relation to any commodity, the activities of a manufacturer, but excluding the construction of buildings or the local treatment of water by a local authority or a person approved by the Minister for the time being responsible for water development for domestic or for industrial use; and

(b) in relation to electricity, the generation thereof;

"manufacturer" means -

(a) in relation to any commodity, any person who subjects any physical matter to any process by which that commodity is finally produced; or

(b) any person whose trade consists of activities in connection with commodities included in paragraph (a) including assembly, packing, bottling, re-packing, mixing, blending, grinding, cutting, bending, twisting, and joining, or similar activity by which such commodities are finally produced; or

(c) any person who has goods as defined in paragraph (a) or (b) manufactured to his specification or design, for himself, or on his behalf

by others; or

(d) any person who generates electricity;

(b) by inserting the following new definitions in their appropriate alphabetical sequence -

"concessional loan" means a loan with at least twenty-five per cent grant element;

"contractor" mean a person who undertakes the construction, demolition, repair or restoration of buildings, industrial plant, roads, bridges, dams, quays, wharves and other similar civil works and parts thereof including mechanical and electrical machinery and equipment;

"official aid funded project" means a project funded by means of a grant or concessional loan in accordance with an agreement between the Government and any foreign government, agency, institution, foundation, organisation or any other aid agency;

"tax period" means one calendar month.

(c) in the definition of "supply" by renumbering paragraph (f) as (g) and inserting the following new paragraph -

(f) the provision of taxable services by a contractor to himself in constructing a building and related civil engineering works for his own use, sale or renting to other persons.

Amendment of section 9 of No.7 of 1989.

22. Section 9 of the Value Added Tax Act, 1989 is amended by inserting the following subsection immediately after subsection (6)-

(7) Notwithstanding the provisions of subsections (2)(c) and (3), interest incurred for late payment of the price of a taxable supply of goods or services shall be excluded from taxable value.

Amendment of section 11 of No. 7 of 1989.

23. Section 11 of the Value Added Tax Act, 1989 is amended by inserting the following new subsection immediately after subsection (3)-

(3A) Notwithstanding the provisions of subsections (1), (2) and (3), a registered person who is registered under sub-paragraph (a) of paragraph 22 of the Sixth Schedule shall not be eligible for

deduction of input tax relative to the period prior to such registration.

Amendment of section 13 of No. 7 of 1989. **24. Section 13 of the Value Added Tax Act, 1989 is amended by inserting the following new subsection immediately after subsection (3)**

(3A) Notwithstanding the provisions of subsections (1) and (3), the Commissioner may require that a registered person shall pay tax at the time when he collects that tax from his customer as part of the price of a taxable supply.

Amendment of section 23 of No. 7 of 1989. **25. Section 23 of the Value Added Tax Act, 1989 is amended -**

(a) by deleting subsection (1) and inserting the following -

(1) Subject to subsection (3), the Minister may, by order in the Gazette, remit wholly or partly tax payable in respect of any taxable supply or class of taxable supplies, if he is satisfied that it is in the public interest to do so.;

(b) in subsection (3)(a), by inserting the words "of a total value of not less than five million shillings per investment" immediately before the word "purchased", in the first line;

(c) by inserting a new paragraph (f) in subsection (3) as follows -

(f) Goods imported under bond for manufacture of exports, indirect exports, goods free of import duty, goods for use in official aid funded projects or goods for official use of Kenya Armed Forces in accordance with the Customs and Excise Act.

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Replacement of the First Schedule to No.7 of 1989. **26. The Value Added Tax Act, 1989 is amended by repealing the First Schedule (rates of tax) and inserting the new First Schedule set out in the Fourth Schedule to this Act.**

Amendment of the Second Schedule to No. 7 of 1989. **27. The Second Schedule to the Value Added Tax Act, 1989 is amended by inserting the various amendments set out in the Fifth Schedule to this Act in the manner therein described.**

Replacement of the
Third Schedule of
No. 7 of 1989.

28. The Value Added Tax Act, 1989 is amended by repealing the Third Schedule (taxable services) and inserting the new Third Schedule set out in the Sixth Schedule to this Act.

Replacement of the
Fourth Schedule to
No.7 of 1989.

29. The Value Added Tax Act, 1989 is amended by repealing the Fourth Schedule (designated goods) and inserting the new Fourth Schedule set out in the Seventh Schedule to this Act.

Amendment of the
Fifth Schedule to
No.7 of 1989.

30. The Fifth Schedule to the Value Added Tax Act, 1989 is amended -

(a) in Part A (zero rated supplies) by inserting the following new paragraph immediately after paragraph 5 -

6. The supply of goods and taxable services to exporters under conditions prescribed by the Commissioner.

(b) in Part B (zero rated goods) by making the various amendments set out in the Eighth Schedule to this Act in the manner therein described.

Replacement of the
Sixth Schedule to
No. 7 of 1989.

31. The Value Added Tax Act, 1989 is amended by repealing the Sixth Schedule (Registration, etc.) and inserting the new Sixth Schedule set out in the Ninth Schedule to this Act.

Amendment of the
Seventh Schedule
to No. 7 of 1989.

32. The Seventh Schedule to the Value Added Tax Act, 1989 (invoices, records and returns) is amended -

(a) by deleting paragraph 1 and inserting the following -

1. Every registered person who makes a taxable supply shall furnish the purchaser with a tax invoice at the time of the supply or within fourteen days of the completion of that supply, in respect of that supply and shall include therein prescribed details:

Provided that where cash sales are made from retail premises and subject to conditions prescribed by the Commissioner, a registered person may issue simplified tax invoices including prescribed information and in cases where cash sales to any one person in any day do not exceed five hundred shillings he may use other methods of accounting for tax.;

(b) by inserting the following new paragraph immediately after paragraph 6 -

6A. A return sent by a registered person by post shall be deemed to have been received by the Commissioner on the post mark date provided that the envelope containing the return is sent on or before the 25th day of the month referred to in paragraph 6:

Provided that if the post mark date is not legible, the return shall be deemed to have been received by the Commissioner within three working days before the date of receipt.;

(c) by inserting the following proviso to subparagraph (1A) of paragraph 7 -

Provided that a registered person who submits a return within the period allowed under paragraph 6 but fails to pay the tax as required under section 13 shall be liable to a default penalty of five thousand shillings.

Amendment of the
Eighth Schedule to
No. 7 of 1989.

33. The Eighth Schedule to the Value Added Tax Act, 1989 is amended -

(a) in Part A (zero rated supplies) -

(i) by renumbering the existing item 31 as paragraph (1) and inserting the following new paragraph -

(2) For the purposes of paragraph (1) -

"lecturer" means a person on the staff of a University who is a full professor, associate professor, senior lecturer, lecturer or a person who holds any other teaching or research post; and

"equivalent grade" means a teaching or research post at University which the Council has recognised as having similar academic status as a lecturer.;

(ii) by inserting the following new item -

*Finance*35. *Personal Computers Imported by Students.*

One personal computer with or without one printer as an accessory imported by a student returning from a study course outside Kenya of not less than two hundred and seventy days.

(b) in Part B (zero rated goods) -

(i) by inserting the following new subparagraph in item 6(2)-

(f) motor vehicles for a temporary use or purpose including those imported in transit or transshipment under the Customs and Excise Act;

(ii) by deleting subparagraph (2) of item 7 and inserting the following -

(2) Photographs of personal or sentimental value only which are imported into Kenya and not for resale by the person importing them or by any other person.;

(c) in item 16, by deleting the expression "Minister" and inserting "Permanent Secretary to the Treasury"

(d) by deleting item 18 and inserting the following new item -

18. *Reinforced Polyvinyl Chloride (P.V.C.) or Polyethylene for Agricultural or Horticultural Use.*

Reinforced sheeting of polymers of vinyl chloride (P.V.C.) or polyethylene for agricultural or horticultural use upon recommendation by the Director of Agriculture and in such quantities as the Commissioner may allow.;

(e) by deleting Part D and inserting the following new Part -

PART D - SPECIAL GOODS SUBJECT TO ZERO-RATING WHEN MANUFACTURED OR PURCHASED BY SPECIFIED MANUFACTURERS

The following goods shall be zero-rated when

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manufactured or purchased by a manufacturer who manufactures goods indicated therein provided the Commissioner has issued a certificate of zero-rating -

- (a) Unbleached Kraft paper bags used only for packing maize flour printed with the name of the product;
- (b) Paper bags having a base of a width of 40 cm or more, for packing of maize flour printed with the name of the product;
- (c) Other paper bags for packing of maize flour printed with the name of the product;
- (d) Sacks and bags of jute, for packing maize printed with the name of the product;
- (e) Sacks and bags of polyethylene, for packing maize printed with the name of the product; and
- (f) Packing materials to be used for production of, and packing of, seeds and seedlings for sowing printed with the name of the product.

**PART IV - LOCAL MANUFACTURES (EXPORT
COMPENSATION)**

Amendments to Cap.482. **34.** The Local Manufactures (Export Compensation) Act is amended -

- (a) in section 2, by deleting the definition of "eligible goods";
- (b) in section 3, by deleting the expression "calculated in accordance with the First Schedule";
- (c) by repealing section 11; and
- (d) by deleting the First and Second Schedules.

PART V - INCOME TAX

Amendment of section 3 of Cap. 470. **35.** Section 3(2) of the Income Tax Act is amended by deleting paragraph (c) and inserting the following new paragraph -

- (c) (i) a pension, charge or annuity; and

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(ii) any withdrawals from or payments out of a registered pension fund or a registered provident fund or a registered individual retirement fund.

Amendment of section 4A of Cap. 470.

36. Section 4A(2) of the Income Tax Act is amended by deleting the word "official" wherever it appears and inserting "applicable".

Amendment of section 5 of Cap. 470.

37. Section 5 of the Income Tax Act is amended -

(a) in subsection (2A)(b), in the definition of "prescribed rate of interest", by deleting the word "and" at the end of subparagraph (iii) and subparagraph (iv) and inserting the following new subparagraphs -

(iv) in the year of income commencing on the 1st January, 1993, 12%;

(v) in the year of income commencing on the 1st January 1994, 15%; and

(vi) in the year of income commencing on or after the 1st January, 1995, such interest rate based on market lending rates as the Commissioner may from time to time prescribe;

(b) in subsection (3)(c) -

(i) by inserting the following subparagraph (i) in the proviso thereto -

(i) where the gains or profits of a person from his employment, excluding the value of the premises provided by the employer, exceed six hundred thousand shillings in the year, the value of the premises for purposes of this section shall be the higher of the value determined under the foregoing provisions or the fair market rental value of the premises in that year;

(ii) by renumbering subparagraphs (i),(ii) and (iii) as (ii), (iii) and (iv) respectively.

Amendment of section 7 of Cap. 470.

38. Section 7(1) of the Income Tax Act is amended in paragraph (f) by inserting the words "or rights to acquire shares" after the words "or any other shares".

Amendment of
section 7A of Cap.
470.

39. Section 7A of the Income Tax Act is amended by deleting subsections (2), (3), (4), (5) and (6) and inserting the following -

(2) The initial amount in the dividend tax account shall be established in accordance with subsection (6) and the balance of the dividend tax account as of the due date for filing a return of income as defined in section 52B shall be carried forward to the subsequent year of income.

(3) The dividend tax account shall be increased for accounting periods for the years of income commencing in or after 1993 as follows -

(a) by one shilling for every shilling of income tax paid by the company, excluding any final withholding tax paid on qualifying dividends received by the company, after the commencement of the accounting period in respect of years of income commencing in or after 1988;

(b) by one shilling for every shilling compensating tax paid by the company, as provided in subsection (5); and

(c) in the case of dividends received by the company from another company one shilling multiplied by the fraction equal to $t/(1-t)$ times one shilling for every one shilling of such dividends received in accounting periods for years of income commencing in or after 1993 (where 't' is a percentage equal to the current corporation rate for the company).

(4) The dividend tax account shall be decreased by an amount equal to $t/(1-t)$ times one shilling for every one shilling paid by the company as dividends to its shareholders in accounting periods for years of income commencing in or after 1993 where such dividends are declared with respect to accounting periods for years of income commencing in or after 1988.

(5) If the amount of the dividend tax account would be decreased below zero in any instance as a result of the deduction required under subsection (4), the company shall pay compensating tax with respect to the accounting period in which the dividend causing the negative balance is paid in an amount sufficient to bring such a resulting negative balance up to zero.

(6) The initial balance in the dividend tax account shall, at the

election of the company, be made upon filing of a self-assessment return for the accounting period for the year of income 1993 and be either -

(a) zero; or

(b) an amount equal to the sum of all taxes paid by the company prior to the accounting period for the year of income 1993 in respect of accounting periods for the years of income commencing in or after 1988 (other than final withholding tax on qualifying dividends), and an amount equal to $t/(1-t)$ times all dividends received from another company during accounting periods for years of income 1988 to 1992 less an amount equal to $t/(1-t)$ times the amount of all dividends actually paid by the company during the accounting periods for the years of income 1988 to 1992 (and not with respect to any prior years), where 't' is equal to the corporation rate of tax for the year of income 1993.

Amendment of section 8 of Cap.470. 40. Section 8 of the Income Tax Act is amended by deleting subsection (6) and inserting the following new subsection -

(6) Upon the death of an employee who is a member or beneficiary of a registered fund -

(a) the widow, widower or dependants shall qualify as a group for the same tax exempt amounts out of pension income and lump sums as are available under subsections (4) and (5) respectively as if such amounts had been received by the employee; and

(b) where the registered fund provides for no payment of retirement benefits other than the payment of a lump sum to an estate, the first one million four hundred shillings of such a lump sum payment shall be deemed to be income not chargeable to tax as income of the estate or its direct beneficiaries.

Amendment of section 15 of Cap. 470. 41. Section 15(2) of the Income Tax Act is amended by inserting in paragraph (s) the words "authorisation and" after the words "incidental expenses relating to the".

Amendment of section 19 of Cap. 470.

42. Section 19 of the Income Tax Act is amended by inserting at the end of both subsections (3)(b) and (4)(b) before the word "and" appearing at the end of the paragraphs, the following proviso -

Provided that the reserves are estimated on the basis of actuarial principles, including discounting of ultimate costs.

Amendment of section 22A of Cap. 470.

43. Section 22A of the Income Tax Act is amended -

(a) in subsections (1)(c), (2)(c) and (3)(c), by deleting the words "twelve thousand shillings" and inserting "eighteen thousand shillings"; and

(b) in subsection (1)(c) and (2)(c), by deleting the words "one thousand shillings" and inserting "one thousand five hundred shillings".

Amendment of section 35 of Cap. 470.

44. Section 35(3) is amended by deleting paragraph (d) and inserting the following new paragraph -

(d) a commission or fee paid or credited by an insurance company to any person for the provision, whether directly or indirectly, of an insurance cover to any person or group of persons.

Amendment of section 52A of Cap. 470.

45. Section 52A is amended -

(a) by deleting the words "an instalment return" appearing in subsection (1) and inserting the words "instalment returns";

(b) by deleting subsections (2) and (3) and inserting the following new subsections -

(2) The instalment returns -

(a) shall be furnished by the last days of the months specified in the Twelfth Schedule; and

(b) shall contain the information prescribed in the Twelfth Schedule.

(3) The Commissioner may, where he considers it appropriate, send to any person to whom this section applies in respect of any year of income forms to enable that person to furnish the required returns, but failure by

the Commissioner to send the forms shall in no way affect the obligation of the person to furnish the required returns by the dates specified in the Twelfth Schedule.

Amendment of section 52B of Cap. 470. **46. Section 52B of the Income Tax Act is amended in subsection (1)(a) by deleting the words "accounting period" and inserting "year of income".**

Amendment of section 54 of Cap. 470. **47. Section 54 is amended in subsection (1)(b) by deleting the words "forty thousand" and inserting "eighty thousand".**

Amendment of section 72 of Cap. 470. **48. Section 72 of the Income Tax Act is amended -**
(a) in paragraph (1)(a), by inserting the words "and section 52A" after the words "section 52"; and
(b) in paragraph (1)(b), by deleting proviso (i).

Amendment of section 72A of Cap. 470. **49. Section 72A of the Income Tax Act is amended by deleting subsection (2).**

Amendment of section 72B of Cap. 470. **50. Section 72B of the Income Tax Act is amended by deleting subsection (2).**

Insertion of sections 72C and 72D in Cap. 470. **51. The Income Tax Act is amended by inserting the following new sections immediately after section 72B -**

Penalty on underpayment of instalment tax. **72C.(1) Subject to the Twelfth Schedule, a penalty of fifteen percent of the difference between the amount of instalment tax payable in respect of a year of income as specified in section 12, and the instalment tax actually paid multiplied by one hundred and ten per cent shall be payable.**

(2) Where the Commissioner is satisfied that the difference referred to in subsection (1) was due to reasonable cause, he may remit the whole or part of the penalty payable under this section, and where for a year of income the difference arises wholly or partly from an estimate of tax to be charged made before any change in any allowance, relief or rate of tax, the Commissioner may remit the interest charged thereon to the extent to which it is attributable to such a change.

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Penalty on unpaid tax. 72D. Where any amount of tax remains unpaid after the due date a penalty of fifteen per cent shall immediately become due and payable:

Provided that, in a case where the instalment penalty under section 72C applies, the penalty under this section shall not apply except to the extent that any such instalment penalty has not been paid by the due date for self assessment of tax under section 52B.

Insertion of section 74B in Cap.470.

52. The Income Tax Act is amended by inserting the following new section immediately after section 74A -

Minimum additional tax or penalty. 74B. Notwithstanding any other provisions of this Act, any additional tax or penalty (but excluding any interest) charged shall not be less than one thousand shilling in the case of an individual or five thousand shillings in any other case.

Amendment of section 90 of Cap. 470.

53. Section 90(1) of the Income Tax Act is amended by inserting the words "or having submitted a self-assessment return of income under section 52B", immediately after the expression "section 73(2)(a)".

Amendment of section 92 of Cap. 470.

54. Section 92(2A) is amended by deleting the words "the last day of the ninth month in the current year of income" and inserting "the last days of the months in the current year of income as specified in the Twelfth Schedule."

Amendment of section 94 of Cap. 470.

55. Section 94 of the Income Tax Act is amended -

(a) by deleting subsection (1);

(b) by renumbering subsection (2) as (1) and deleting the words "subsection (1)" and inserting "section 72D";

(c) by renumbering subsection (3) as (2) and inserting the words "under section 72" after the words "the penalty";

(d) by renumbering subsection (4) as (3);

(e) by renumbering subsection (5) as (4) and inserting the words "section 72D or" after the words "interest charged under".

Repeal of section 95A of Cap. 470.

56. The Income Tax Act is amended by repealing section 95A.

Insertion of new section 108 of Cap. 470.

57. The Income Tax Act is amended by inserting the following new section immediately after section 107 -

Additional penalties.

108. (1) Any person guilty of an offence under subsection (1) of section 72A shall, in addition to the penalties specified in that subsection, be liable to a fine not exceeding two hundred thousand shillings or imprisonment for a term not exceeding two years or to both.

(2) If the additional tax chargeable under section 72 or 72A is due to wilful or gross neglect, or fraud on the part of an authorised tax agent, the authorised tax agent shall be guilty of an offence and liable to a fine not exceeding two hundred and fifty thousand shillings with respect to each return, statement, or other document as shall be subject to additional tax.

(3) Nothing in this section shall affect the liability to tax of the person subject to additional tax under section 72 or 72A.

Amendment of the Second Schedule to Cap. 470.

58. The Second Schedule to the Income Tax Act is amended -

(a) by inserting in paragraph 5(1)(c) of Part I the words "where such a building in use as a hotel includes any building directly related to the operations of the hotel contained within the grounds of the hotel complex, including staff quarters, kitchens, and entertainment and sporting facilities" immediately after the words "industrial building";

(b) by inserting in paragraph 24(1)(d) in Part V at the end of the definition of "installation" the following words -

" , or otherwise setting up the machinery for use as may be appropriate for the type of machine";

(c) in paragraph 24(3)(a) of Part V by deleting "paragraph 24(1)(a)" and inserting "paragraph 24(1)(a) or 24(1)(c)".

Amendment of the Third Schedule to Cap. 470.

59. The Third Schedule to the Income Tax Act is amended -

(a) in Head A (resident personal reliefs) by deleting items 1 and 2 and inserting the following new items -

(1) *Family Relief*

The amount of the family relief shall be three thousand six hundred and thirty six shillings.

(2) *Single Relief*

The amount of the single relief shall be two thousand four hundred and twenty-four shillings.

(b) in Head B (rates of tax) by deleting items 1 and 1A and inserting the following new items -

1. The individual rates of tax shall be -

	<i>Rate in each twenty shillings</i>
on the first £3,000	2.00
on the next £3,000	3.00
on the next £3,000	4.00
on the next £3,000	5.00
on the next £3,000	7.00
on all income over £15,000	8.00

1A. The wife's employment and wife's professional income rates of tax shall be -

	<i>Rate in each twenty shillings</i>
on the first £3,000	2.00
on the next £3,000	3.00
on the next £3,000	4.00

on the next £3,000	5.00
on the next £3,000	7.00
on all income over £15,000	8.00;

(c) by inserting the following new item -

(4) in respect of a commission or fee paid or credited by an insurance company to any person for the provision, whether directly or indirectly, of an insurance cover to any person or group of persons, five per cent of the gross amount payable to brokers and ten per cent of the gross amount payable to all others.

(d) by deleting item 7.

Amendment of the Fifth Schedule to Cap. 470.

60. The Fifth Schedule to the Income Tax Act is amended by inserting the following new item in its appropriate numerical order -

9. Certified Public Secretaries	A person who is registered under the Certified Public Secretaries of Kenya Act.
Cap. 534.	

Amendment of the Twelfth Schedule to Cap. 470.

61. The Twelfth Schedule to the Income Tax Act is amended by deleting item 1 and inserting the following new items -

1. Except as specified under item 1A, the instalment tax payable by all persons under section 12 shall be reduced under the provisions of section 12(4) and be payable along with the provision of instalment returns on the due dates as required under sections 52A and 92 in the proportions specified as follows -

Proportions of the amount calculated under section 12 payable by the last day of the following months in the accounting period of the current year of income:

<i>For persons with accounting periods commencing on or after</i>	<i>Sixth</i>	<i>Ninth</i>	<i>Twelfth</i>
	<i>Month</i>	<i>Month</i>	<i>Month</i>

1 January 1990		15%	
1 January 1991		30%	
1 January 1992		45%	
1 January 1993		60%	20%
1 January 1994	15%	60%	25%
1 January 1995	30%	45%	25%
1 January 1996	50%	25%	25%

1A. Where a person can satisfy the Commissioner that more than two-thirds of his income is derived from agricultural, pastoral, horticultural or similar activities, the instalment tax payable by such persons under section 12 will be reduced under the provisions of section 12(4) and be payable along with the provision of instalment returns on the due dates as required under sections 52 and 92 in the proportions specified as follows:-

Proportions of the amount calculated under section 12 payable by the last day of the following months in the accounting period of the current year of income:

<i>For persons with accounting periods commencing on or after</i>	<i>Sixth Month</i>	<i>Ninth Month</i>	<i>Twelfth Month</i>
1 January 1990		15%	
1 January 1991		30%	
1 January 1992		45%	
1 January 1993		60%	20%
1 January 1994		75%	25%
1 January 1995		75%	25%

PART VI - MISCELLANEOUS AMENDMENTS

Amendments to
Cap. 475.

62. The Air Passenger Service Charge Act is amended -

(a) in section 2, by inserting the following definition in its appropriate alphabetical order -

"Commissioner" means the Commissioner of Customs and Excise;

(b) by deleting subsection (1) of section 3 and inserting the following new subsection -

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

(a) twenty United States dollars or the equivalent in specified currency or in Kenya shillings in respect of passengers who are citizens of, or resident in Kenya, for an external journey; and

(b) one hundred shillings for an internal journey.

(c) by inserting the following new section immediately after section 4 -

Administration
by the Commissioner
of Customs and
Excise

4A. Subject to the control of the Minister, the Commissioner of Customs and Excise shall be responsible for the administration of this Act, including the appointment of collection agents and the collection and accounting for revenues arising from the charge.

Amendments to
Cap. 487.

63. The Insurance Act is amended by -

(a) in section 130, by renumbering the existing provision as subsection (1) and inserting the following new subsection -

(2) Notwithstanding subsection (1), the Corporation shall be liable for taxation of income or profits in

Cap.470. accordance with the provisions of the Income Tax Act;

(b) by repealing section 197A and inserting the following new section -

Imposition of
premium tax.

197A. (1) Subject to this Act, there shall be charged, levied and collected a tax to be known as premium tax, in respect of -

(a) gross direct premiums written by all insurers registered or authorised under this Act to carry on insurance business in Kenya; and

(b) reinsurance premiums (before deducting commissions, allowances or other payments) paid or credited to reinsurance businesses outside Kenya by an insurer registered or authorised under this Act to carry on insurance business in Kenya in respect of risks ordinarily in Kenya, except for reinsurance premiums relating to marine, aviation, industrial fire and any other category of insurance as the Minister may prescribe upon recommendation of the Commissioner.

(2) The tax shall be computed as a percentage of the gross direct premiums written by an insurer under subsection (1)(a), or reinsurance premiums paid or credited to a reinsurance business outside of Kenya under subsection (1)(b), as the case may be.

(3) The rates of tax shall be -

(i) in the case of gross direct premiums written by such insurers, one percent; and

(ii) in the case of reinsurance premiums paid or credited to a reinsurance business outside of Kenya, four percent.;

(c) in section 197B -

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(i) in subsection (2), by inserting after the words "monthly premium tax return" the words "and monthly reinsurance premium tax return";

(ii) in subsection (3), by inserting after the words "monthly premium tax return" the words "and monthly reinsurance premium tax return".;

(d) in section 197D, by inserting after the words "monthly premium tax return" the words "and monthly reinsurance premium tax return".

Amendments to
Cap. 488.

64. The Banking Act is amended by repealing section 53 and inserting the following new section -

Exemptions. 53.(1) The Minister may, by notice in the Gazette, exempt an institution from the provisions of section 13 or 14 subject to such conditions as the Minister considers necessary.

(2) An exemption granted under subsection (1) shall remain in force for such period specified in the notice as the Minister shall deem fit.

Amendment of
Cap. 573.

65. The Imports, Exports and Essential Supplies Act is amended by repealing subsection (4) of section 4.

FIRST SCHEDULE

(s.18(1)(a))

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

No. 4

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 21</u>						
Delete all references to H.S. Code 2101.20 and the corresponding tariff No. 2101.20.00 and insert the following -						
21.01	2101.20		Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté			
		2101.20.10	Instant tea concentrates, hot water soluble, in powder form	35 %	074 321 00	Kg.
		2101.20.20	Instant tea concentrates, cold water soluble, in powder form	35 %	074 322 00	Kg.
		2101.20.30	Instant tea concentrates, hot water soluble, in other forms	35 %	074 323 00	Kg.

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FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		2101.20.90	Instant tea concentrates, cold water soluble, in other forms	35 %	074 329 00	Kg.
<u>CHAPTER 22</u>						
22.03			1. Delete all references to tariff Nos. 2203.00.10 and 2203.00.20 and insert the following -			
		2203.00.10	Stout and porter	60 %	112 310 00	Litre
		2203.00.20	Beer of an original gravity not exceeding 1060°	60 %	112 320 00	Litre
22.07		2207.10.00	2. In the fourth column, corresponding with tariff No. 2207.10.00, insert the words "vol" immediately after "80 %"			
22.08			3. Delete all references to H.S. Code 2208.20 and the corresponding tariff Nos. 2208.20.11, 2208.20.19, 2208.20.91 and 2208.20.99 and insert the following -			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
	2208.20		Spirits obtained by distilling wine or grape marc:			
			Brandy			
		2208.20.11	In containers holding 2 l or less	Per Proof litre Sh. 125/-	112 421 00	Proof litre
		2208.20.19	Other	Per Proof litre Sh. 125/-	112 422 00	Proof litre
			Other			
		2208.20.91	In containers holding 2 l or less	Per Proof litre Sh. 125/- or 60%	112 423 00	Proof litre

FIRST SCHEDULE - (Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
		2208.20.99	Other	Per Proof litre Sh. 125/- or 60%	112 429 00	Prooflitre
<u>CHAPTER 23</u>						
23.09			In heading 23.09, delete all references to H.S. Code 2308.90 and the corresponding tariff No. 2309.90.00 and insert the following -			
	2309.90		Other			
		2309.90.10	Preparations with a basis of molasses	10%	081 991 00	Kg.
		2309.90.90	Other	10%	081 999 00	Kg.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 24</u>						
			1. Delete all references to H.S Code 2402.20 and the corresponding tariff No. 2402.20.00 and insert the following -			
2402.20			Cigarettes containing tobacco			
	2402.20.10		Cigarettes containing tobacco, not exceeding 72 mm. in length, including filter tip	Per kg. Sh. 1000/- or 60%	122 210 00	Kg.
	2402.20.90		Other	Per kg. Sh. 1000/- or 60%	122 290 00	Kg.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			2. Insert the following new tariff No. -			
	2402.90.20		Cigarettes containing tobacco substitutes not exceeding 72 mm. in length, including filter tip	Per kg. Sh. 1000/- or 60%	122 312 00	Kg.

CHAPTER 34

1. Insert the following Additional National Note immediately after Legal Note 5 -

ADDITIONAL NATIONAL NOTE

Dodecylbenzenesulphonic acids used, either after neutralization or directly by reason of their surface-active properties, on electroplating, sickling, derusting, degreasing, floatation and emulsion polymerisation etc. are excluded from heading 29.04 and are to be

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			classified in heading 34.02.			
34.02			2. Delete all references to H.S. Code 3402.11 and the corresponding tariff No. 3402.11.00 and insert the following -			
	3402.11		Anionic			
		3402.11.10	Dodecylbenzenesulphonic acids	40%	554 211 10	Kg
		3402.11.90	Other	40%	554 211 90	Kg.
			<u>CHAPTER 36</u>			
36.05		3605.00.20	In the fourth column corresponding with tariff No. 3605.00.20 delete the expression "of 25 or more matches" and insert "of 25 matches or more".			

FIRST SCHEDULE - (Contd.)

1993

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 39

Insert the following -

39.23		3923.90.20	Milk containers of 10 l or more but not more than 300 l.	50%	893 193 20	Kg.
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CHAPTER 72

1. In Heading No. 72.10 amend H.S Code 7210.40 to read 7210.49.

2. Delete all references to tariff No. 7210.70.00 and insert the following -

		7210.70.00	Painted, varnished or coated with plastics.	35%	674 310 00	Kg.
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No. 4

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 76</u>						
76.06			Delete all references to H.S. Code 7606.11, 7606.12, 7606.91 and 7606.92 and their corresponding tariff Nos. and insert the following -			
			Rectangular (including square):			
	7606.11		Of aluminium, not alloyed			
		7606.11.10	Corrugated	25%	684 231 10	Kg.
		7606.11.20	Other, enamelled, printed, lithographed, embossed or lacquered	35%	684 231 20	Kg.
		7606.11.30	Other, of a thickness, less than 7 mm	30%	684 231 30	Kg.
		7606.11.90	Other	25%	684 231 90	Kg.
7606.12			Of aluminium alloys			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		7606.12.10	Corrugated	25 %	684 232 10	Kg.
		7606.12.20	Other, enamelled, printed, lithographed, embossed or lacquered	35 %	684 232 20	Kg.
		7606.12.30	Other, of a thickness, less than 7 mm	30 %	684 232 30	Kg.
		7606.12.90	Other	25 %	684 232 90	Kg.
			Other:			
	7606.91		Of aluminium, not alloyed			
		7606.91.10	Corrugated	25 %	684 233 10	Kg.
		7606.91.20	In shapes of circles of a thickness less than 7 mm	25 %	684 233 20	Kg.
		7606.91.30	In shapes of circles of a thickness of 7 mm or more	25 %	684 233 30	Kg.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		7606.91.90	Other	25%	684 233 90	Kg.
	7606.92		Of aluminium alloys			
		7606.92.10	Corrugated	25%	684 239 10	Kg.
		7606.92.20	In shapes of circles of a thickness less than 7 mm	35%	684 239 20	Kg.
		7606.92.30	In shapes of circles of a thickness of 7 mm or more	25%	684 239 30	Kg.
		7606.92.90	Other	25%	684 239 90	Kg.

CHAPTER 83

83.10 In heading 83.10, amend the corresponding H.S. Code 8309.10 to read 8310.10.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 87</u>						
87.02			1. In the fourth column, delete the words "approved in that behalf by the Minister" from the descriptions corresponding to the tariff Nos. 8702.10.11, 8702.10.21, 8702.10.31, 8702.90.11, 8702.90.21 and 8702.90.31.			
87.03			2. In the fourth column, delete the words "approved in that behalf by the Minister" from the descriptions corresponding to the tariff Nos. 8703.21.10, 8703.22.10, 8703.23.11, 8703.23.21, 8703.23.31, 8703.23.41, 8703.23.51, 8703.24.10, 8703.31.11, 8703.31.21, 8703.32.11, 8703.32.21, 8703.32.31, 8703.2.41, 8703.33.11 and 8703.33.21.			
			3. Delete all references to heading 87.04 and insert the following -			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
87.04			Motor vehicles for the transport of goods			
	8704.10		Dumpers designed for off-highway use			
		8704.10.10	Unassembled	25%	782 111 00	Number
		8704.10.20	Assembled	25%	782 112 00	Number
			Other, with compression-ignition inter combustion piston engine (diesel or semi-diesel):			
	8704.21		g.v.w. not exceeding 5 tonnes			
		8704.21.10	Unassembled	25%	782 191 10	Number
		8704.21.20	g.v.w. not exceeding 3 tonnes, assembled	25%	782 191 208X	Number
		8704.21.30	g.v.w. exceeding 3 tonnes, assembled	25%	782 191 30	Number

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
	8704.22		g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes			
		8704.22.10	Unassembled	25%	782 192 10	Number
		8704.22.20	Assembled	25%	782 192 20	Number
	8704.23		g.v.w. exceeding 20 tonnes			
		8704.23.10	Unassembled	25%	782 193 10	Number
		8704.23.20	Assembled	25%	782 193 20	Number
			Other with spark-ignition internal combustion piston engine:			
	8704.31		g.v.w. not exceeding 5 tonnes			
		8704.31.10	Unassembled	25%	782 194 10	Number
		8704.31.20	g.v.w. not exceeding 3 tonnes, assembled	25%	782 194 20	Number

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		8704.31.30	g.v.w. exceeding 3 tonnes, assembled	25 %	782 194 30	Number
	8704.32		g.v.w. exceeding 5 tonnes			
		8704.32.10	Unassembled	25 %	782 195 10	Number
		8704.32.20	Assembled	25 %	782 195 20	Number
	8704.90		Other			
		8704.90.10	Unassembled	25 %	782 199 10	Number
		8704.90.20	Assembled	25 %	782 199 20	Number
87.08			4. Delete all references to tariff No. 8708.99.00 and insert the following -			
	8708.99		Other:			
		8708.99.10	Assembled chassis-frames, whether or not fitted with wheels but without engines	25 %	784 399 10	Kg.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		8708.99.90	Other	25%	784 399 90	Kg.

CHAPTER 90

90.01	9001.90	9001.90.01	In the fourth column, amend the description by deleting the words and figures "heading Nos. 9006.61 to 9006.09 and of No. 90.08" and inserting "tariff Nos. 9006.61.00 to 9006.69.00 and 9008.10.10 to 9008.40.00".			
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SECOND SCHEDULE

(s. 18(1)(b))

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

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.	50%
0201.20.00	Other cuts with bone in, of bovine animals, fresh or chilled.	50%
0201.30.00	Boneless meat of bovine animals, fresh or chilled.	50%
0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.	50%
0202.20.00	Other cuts with bone in of bovine animals, frozen.	50%
0202.30.00	Boneless meat of bovine animals, frozen.	50%
0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.	50%
0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.	50%
0203.19.00	Other meat of swine, fresh or chilled.	50%
0203.21.00	Carcasses and half-carcasses of swine, frozen.	50%
0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.	50%
0203.29.00	Other meat of swine, frozen.	50%
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.	50%
0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.	50%
0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.	50%
0204.23.00	Boneless meat of sheep, fresh or chilled.	50%
0204.30.00	Carcasses and half-carcasses of lamb, frozen.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0204.41.00	Carcasses and half-carcasses of sheep, frozen.	50%
0204.42.00	Other cuts with bone in of sheep, frozen.	50%
0204.43.00	Other boneless meat of sheep, frozen.	50%
0204.50.00	Meat of goats, fresh, chilled or frozen.	50%
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	50%
0206.10.00	Edible offal of bovine animals, fresh or chilled.	50%
0206.21.00	Tongues of bovine animals, frozen.	50%
0206.22.00	Livers of bovine animals, frozen.	50%
0206.29.00	Other edible offal, of bovine animals, frozen.	50%
0206.30.00	Edible offal of swine, fresh or chilled.	50%
0206.41.00	Livers of swine, frozen.	50%
0206.49.00	Other edible offal of swine, frozen.	50%
0206.80.00	Edible offal of horses, asses, mules, hinnies, goats and sheep, fresh or chilled.	50%
0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.	50%
0207.10.00	Poultry not cut in pieces, fresh or chilled.	50%
0207.21.00	Fowls of the species <i>Gallus domesticus</i> , frozen.	50%
0207.22.00	Turkeys not cut in pieces, frozen.	50%
0207.23.00	Ducks, geese and guinea fowls, not cut in pieces, frozen.	50%
0207.31.00	Fatty livers of geese or ducks, fresh or chilled.	50%
0207.39.00	Other poultry cuts and offal, fresh or chilled.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0207.41.00	Poultry cuts and offal, other than livers of fowls of the species, <i>Gallus domesticus</i> , frozen.	50%
0207.42.00	Poultry cuts and offal other than livers, of turkeys, frozen.	50%
0207.43.00	Poultry cuts and offal other than livers, of ducks, geese or guinea fowls, frozen.	50%
0207.50.00	Poultry livers, frozen.	50%
Q208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.	50%
0208.20.00	Frogs' legs, fresh, chilled or frozen.	50%
0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.	50%
0209.00.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.	50%
0210.11.00	Hams, shoulders and cuts thereof, with bone in.	50%
0210.12.00	Bellies (streaky) of swine and cuts thereof, salted, in	50%
0210.19.00	Other, salted or smoked meat offal of swine and cuts thereof , in brine, dried or smoked.	50%
0210.20.00	Meat of bovine animals, salted, in brine, dried or smoked.	50%
0210.90.00	Other meat and edible meat offal, including edible flours and meal, salted, in brine, dried or smoked.	50%
0301.10.00	Ornamental live fish.	50%
0301.91.00	Live trout.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0301.92.00	Live eels.	50%
0301.93.00	Live carp.	50%
0301.99.00	Other live fish.	50%
0302.11.00	Trout, fresh or chilled.	50%
0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.	50%
0302.19.00	Other salmonidae, fresh or chilled.	50%
0302.21.00	Halibut, fresh or chilled.	50%
0302.22.00	Plaice, fresh or chilled.	50%
0302.23.00	Sole, fresh or chilled.	50%
0302.29.00	Other flat fish, fresh or chilled.	50%
0302.31.00	Albacore or longfinned tunas, fresh or chilled.	50%
0302.32.00	Yellowfin tunas, fresh or chilled.	50%
0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.	50%
0302.39.00	Other tunas, fresh or chilled.	50%
0302.40.00	Herrings, fresh or chilled.	50%
0302.50.00	Cod, fresh or chilled.	50%
0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.	50%
0302.62.00	Haddock, fresh or chilled.	50%
0302.63.00	Coalfish, fresh or chilled.	50%
0302.64.00	Mackerel, fresh or chilled.	50%
0302.65.00	Dogfish and other sharks, fresh or chilled.	50%
0302.66.00	Eels, fresh or chilled.	50%
0302.69.00	Other fish, fresh or chilled.	50%
0302.70.00	Fish livers and roes, fresh or chilled.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0303.10.00	Pacific salmon (<i>Oncorhynchus spp.</i>)	50%
0303.21.00	Trout, frozen.	50%
0303.22.00	Atlantic salmon and Danube salmon, frozen.	50%
0303.29.00	Other salmonidae, frozen.	50%
0303.31.00	Halibut, frozen.	50%
0303.32.00	Plaice, frozen.	50%
0303.33.00	Sole, frozen.	50%
0303.39.00	Other flat fish, frozen.	50%
0303.41.00	Albacore or longfinned tunas, frozen.	50%
0303.42.00	Yellowfin tunas, frozen.	50%
0303.43.00	Skipjack or stripe-bellied bonito, frozen.	50%
0303.49.00	Other tunas, frozen.	50%
0303.50.00	Herrings, frozen.	50%
0303.60.00	Cod, frozen.	50%
0303.71.00	Sardines, frozen.	50%
0303.72.00	Haddock, frozen.	50%
0303.73.00	Coalfish, frozen.	50%
0303.74.00	Mackerel, frozen.	50%
0303.75.00	Dogfish and other sharks, frozen.	50%
0303.76.00	Eels, frozen.	50%
0303.77.00	Sea bass, frozen.	50%
0303.78.00	Hake, frozen.	50%
0303.79.00	Other fish, frozen.	50%
0303.80.00	Fish livers and roes, frozen.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0304.10.00	Fish fillets, and other fish meat whether or not mined fresh or chilled.	50%
0304.20.00	Fish fillets, frozen.	50%
0304.90.00	Other fish fillets and other fish meat (whether or not minced) frozen.	50%
0305.10.00	Flours, meals and pellets of fish fit for human consumption.	50%
0305.20.00	Fish livers and roes, dried, smoked, salted or in brine.	50%
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked.	50%
0305.41.00	Smoked Pacific salmon.	50%
0305.42.00	Smoked herrings.	50%
0305.49.00	Other smoked fish, including fillets.	50%
0305.51.00	Cod, dried, whether or not salted, but not smoked.	50%
0305.59.00	Other dried fish, whether or not salted, but not smoked.	50%
0305.61.00	Herrings, salted, but not dried or smoked, in brine.	50%
0305.62.00	Cod, salted, but not dried or smoked, in brine.	50%
0305.63.00	Anchovies, salted, but not dried or smoked, in brine.	50%
0305.69.00	Other fish, salted, but not dried or smoked, in brine.	50%
0306.11.00	Rock lobster and other sea crawfish, frozen.	50%
0306.12.00	Lobsters, frozen.	50%
0306.13.00	Shrimps and prawns, frozen.	50%
0306.14.00	Crabs, frozen.	50%
0306.19.00	Other crustaceans, including flours, meals and pellets of crustaceans fit for human consumption, frozen.	50%
0306.21.00	Rock lobster and other sea crawfish, not frozen.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0306.22.00	Lobsters, not frozen.	50%
0306.23.00	Shrimps and prawns, not frozen.	50%
0306.24.00	Crabs, not frozen.	50%
0306.29.00	Other crustaceans, including flours, meals and pellets of crustaceans fit for human consumption, not frozen.	50%
0307.10.00	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine.	50%
0307.21.00	Scallops, live, fresh or chilled.	50%
0307.29.00	Other scallops, excluding live, fresh or chilled scallops.	50%
0307.31.00	Mussels, live, fresh or chilled.	50%
0307.39.00	Other mussels, excluding live, fresh or chilled mussels.	50%
0307.41.00	Cuttle fish and squid, live, fresh or chilled.	50%
0307.49.00	Other cuttle fish and squid, excluding live, fresh, or chilled cuttle fish and squid.	50%
0307.51.00	Octopus, live, fresh or chilled.	50%
0307.59.00	Other octopus, excluding live, fresh or chilled octopus.	50%
0307.60.00	Snails, other than sea snails.	50%
0307.91.00	Other molluscs, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption, live, fresh or chilled.	50%
0307.99.00	Other molluscs, excluding live, fresh or chilled molluscs.	50%
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.	50%
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.	50%
0402.91.00	Milk and cream, not containing added sugar or other sweetening matter.	50%
0402.99.10	Other milk and cream, concentrated or containing added sugar or other sweetening matter, specially prepared for infants.	30%
0402.99.90	Other milk and cream, concentrated or containing added sugar or other sweetening matter, in other forms, other than powder, granules or other solid forms.	50%
0403.10.00	Yoghurt.	50%
0403.90.00	Other butter milk, curdled milk and cream whether or not containing added sugar or flavoured or containing added fruit or cocoa.	50%
0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.	50%
0404.90.00	Other products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter n.e.s.	50%
0405.00.10	Butter.	50%
0405.00.20	Ghee (clarified butter).	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0405.00.90	Other fats and oils derived from milk.	50%
0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese and curd.	50%
0406.20.00	Grated or powdered cheese of all kinds.	50%
0406.30.00	Processed cheese, not grated or powdered.	50%
0406.40.00	Blue-veined cheese.	50%
0406.90.00	Other cheese.	50%
0407.00.00	Bird's eggs, in shell, fresh.	50%
0408.11.00	Egg-yolks, dried.	50%
0408.19.00	Egg yolks, other than dried.	50%
0408.91.00	Birds' eggs, not in shell, dried.	50%
0408.99.00	Other birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	50%
0409.00.00	Natural honey.	50%
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	50%
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	50%
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof.	25%
0502.90.00	Badger hair and other brush making hair and waste thereof.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	25%
0504.00.90	Guts, bladders and stomachs of animals.	50%
0506.10.00	Ossein and bones treated with acid.	50%
0506.90.00	Other bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), degelatinised; powder and waste of these products.	50%
0507.10.10	Ivory, elephant, unworked or simply prepared but not cut to shape.	50%
0507.10.20	Teeth, hippopotamus, unworked or simply prepared but not cut to shape.	50%
0507.10.30	Horn, rhinoceros, unworked or simply prepared but not cut to shape.	50%
0507.10.40	Other ivory, unworked or simply prepared but not cut to shape.	50%
0507.10.90	Ivory powder and waste.	50%
0507.90.00	Tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	50%
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	50%
0509.00.00	Natural sponges of animal origin.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0511.91.10	Fish waste.	25%
0511.91.90	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3.	25%
0511.99.20	Sinews and tendons; parings and similar waste of raw hides and skins.	50%
0511.99.90	Other animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	30%
0603.10.10	Cut flowers, fresh.	50%
0603.10.20	Flower buds, fresh.	50%
0603.90.00	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.	50%
0604.10.00	Mosses and lichens.	50%
0604.91.00	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes.	50%
0604.99.00	Other foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.	50%
0701.10.00	Potato seed, fresh or chilled.	50%
0701.90.00	Potato, other than seed, fresh or chilled.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0702.00.00	Tomatoes, fresh or chilled.	50%
0703.10.00	Onions and shallots, fresh or chilled.	50%
0703.20.00	Garlic, fresh or chilled.	50%
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.	50%
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.	50%
0704.20.00	Brussels sprouts, fresh or chilled.	50%
0704.90.00	Other cabbages, kohlrabi, kale and similar edible brassica, fresh or chilled.	50%
0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.	50%
0705.19.00	Other lettuce, fresh or chilled.	50%
0705.21.00	Witloof chicory, fresh or chilled.	50%
0705.29.00	Other chicory, fresh or chilled.	50%
0706.10.00	Carrots and turnips, fresh or chilled.	50%
0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	50%
0707.00.00	Cucumbers and gherkins, fresh or chilled.	50%
0708.10.00	Peas, shelled or unshelled, fresh or chilled.	50%
0708.20.00	Beans, shelled or unshelled, fresh or chilled.	50%
0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.	50%
0709.10.00	Globe artichokes, fresh or chilled.	50%
0709.20.00	Asparagus, fresh or chilled.	50%
0709.30.00	Aubergines (egg-plants), fresh or chilled.	50%
0709.40.00	Celery other than celeriac, fresh or chilled.	50%
0709.51.00	Mushrooms, fresh or chilled.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0709.52.00	Truffles, fresh or chilled.	50%
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled.	50%
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.	50%
0709.90.00	Other vegetables, fresh or chilled.	50%
0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach) (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.	50%
0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0711.10.00	Onions, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%
0711.20.00	Olives, provisionally preserved, but unsuitable in that state for immediate consumption.	50%
0711.30.00	Capers, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%
0711.40.00	Cucumbers and gherkins, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%
0711.90.00	Other vegetables; mixtures of vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%
0712.10.00	Potatoes, whether or not cut or sliced, but not further prepared.	50%
0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.	50%
0712.30.00	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared.	50%

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No. 4

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0712.90.00	Other vegetables; mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.	50%
0713.10.00	Peas, dried, shelled, whether or not skinned or split.	50%
0713.20.00	Chickpeas, dried, shelled, whether or not skinned or split.	50%
0713.31.00	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried, shelled, whether or not skinned or split.	50%
0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Virgna angularis</i>) dried, shelled, whether or not skinned or split.	50%
0713.33.00	Kidney beans, including white pea beans (<i>phaseolus vulgaris</i>) dried, shelled, whether or not skinned or split.	50%
0713.39.00	Other beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), dried, shelled, whether or not skinned or split.	50%
0713.40.00	Lentils, dried, shelled, whether or not skinned or split.	50%
0713.50.00	Broad beans, (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) dried, shelled, whether or not skinned or split.	50%
0713.90.00	Other dried leguminous vegetables, shelled, whether or not skinned or split.	50%
0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.	50%
0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.	50%
0801.10.00	Coconuts, fresh or dried, whether or not shelled or peeled.	50%
0801.20.00	Brazil nuts, fresh or dried, whether or not shelled or peeled.	50%
0801.30.10	Cashew nuts, fresh or dried, whether or not shelled or peeled.	50%
0801.30.20	Cashew nut kernels.	50%
0802.11.00	Almonds, in shell, fresh or dried.	50%
0802.12.00	Almonds, shelled, fresh or dried.	50%
0802.21.00	Hazelnuts or filberts, in shell, fresh or dried.	50%
0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.	50%
0802.31.00	Walnuts in shell, fresh or dried.	50%
0802.32.00	Walnuts shelled, fresh or dried.	50%
0802.40.00	Chestnuts (<i>Castanea spp.</i>)	50%
0802.50.00	Pistachios, fresh or dried, whether or not shelled or peeled .	50%
0802.90.10	Macadamia nuts, fresh or dried, whether or not shelled or peeled.	50%

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Finance

No. 4

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0802.90.20	Betel nuts, fresh or dried, whether or not shelled or peeled.	50%
0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.	50%
0803.00.00	Bananas, including plantains, fresh or dried.	50%
0804.10.00	Dates, fresh or dried.	50%
0804.20.00	Figs, fresh or dried.	50%
0804.30.00	Pineapples, fresh or dried.	50%
0804.40.00	Avocados, fresh or dried.	50%
0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.	50%
0805.10.00	Oranges, fresh or dried.	50%
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.	50%
0805.30.00	Lemons and limes, fresh or dried.	50%
0805.40.00	Grapefruit, fresh or dried.	50%
0805.90.00	Other citrus fruit, fresh or dried.	50%
0806.10.00	Grapes, fresh.	50%
0806.20.00	Grapes, dried.	50%
0807.10.00	Melons (including water melons), fresh.	50%
0807.20.00	Pawpaws (papayas), fresh.	50%
0808.10.00	Apples, fresh.	50%
0808.20.00	Pears and quinces, fresh.	50%
0809.10.00	Apricots, fresh.	50%
0809.20.00	Cherries, fresh.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0809.30.00	Peaches, including nectarines, fresh.	50%
0809.40.00	Plums and sloes, fresh.	50%
0810.10.00	Strawberries, fresh.	50%
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.	50%
0810.30.00	Black, white or red currants and gooseberries, fresh.	50%
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.	50%
0810.90.00	Other fruit, fresh.	50%
0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	50%
0811.20.00	Raspberries, blackberries, mulberries loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	50%
0811.90.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	50%
0812.10.00	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0812.20.00	Strawberries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%
0812.90.00	Other fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	50%
0813.10.00	Apricots, dried.	50%
0813.20.00	Prunes, dried.	50%
0813.30.00	Apples, dried.	50%
0813.40.00	Other dried fruit.	50%
0813.50.00	Mixtures of nuts or dried fruits.	50%
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	50%
0901.11.10	Arabica coffee, hulled, not roasted or decaffeinated.	50%
0901.11.20	Robusta coffee, hulled, not roasted or decaffeinated.	50%
0901.11.30	Arabica coffee parchment, not roasted or decaffeinated.	50%
0901.11.40	Robusta coffee parchment, not roasted or decaffeinated.	50%
0901.11.50	Arabica coffee cherry, not roasted or decaffeinated.	50%
0901.11.60	Robusta coffee cherry, not roasted or decaffeinated.	50%
0901.11.70	Triage, not roasted or decaffeinated.	50%
0901.12.00	Decaffeinated coffee, not roasted.	50%
0901.21.00	Coffee roasted, not decaffeinated.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0901.22.00	Coffee roasted, decaffeinated.	50%
0901.30.00	Coffee husks and skins.	50%
0901.40.00	Coffee substitutes containing coffee.	50%
0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3Kg.	50%
0902.20.00	Other green tea (not fermented).	50%
0902.30.00	Black tea (fermented) and partly fermented tea in immediate packings of a content not exceeding 3Kg. whether or not flavoured.	50%
0902.40.00	Other black tea (fermented) and other partly fermented tea whether or not flavoured.	50%
0903.00.00	Maté.	30%
0904.11.00	Pepper, neither crushed nor ground.	50%
0904.12.00	Pepper, crushed or ground.	50%
0904.20.10	Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> , neither crushed nor ground.	50%
0904.20.90	Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> , crushed or ground.	50%
0905.00.10	Vanilla, neither crushed nor ground.	30%
0905.00.20	Vanilla, crushed or ground.	30%
0906.10.00	Cinnamon and cinnamon-tree flowers, neither crushed nor ground.	50%
0906.20.00	Cinnamon and cinnamon-tree flowers, crushed or ground.	50%
0907.00.10	Cloves, (whole fruit, cloves and stems), neither crushed nor ground.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0907.00.20	Cloves, (whole fruit, cloves and stems), crushed or ground.	50%
0908.10.10	Nutmeg, neither crushed nor ground.	50%
0908.10.20	Nutmeg, crushed or ground.	50%
0908.20.10	Mace, neither crushed nor ground.	50%
0908.20.20	Mace, crushed or ground.	50%
0908.30.10	Cardamoms, neither crushed nor ground.	50%
0908.30.20	Cardamoms, crushed or ground.	50%
0909.10.10	Seeds of anise or badian, neither crushed nor ground.	50%
0909.10.20	Seeds of anise or badian, crushed or ground.	50%
0909.20.10	Seeds of coriander, neither crushed nor ground.	50%
0909.20.20	Seeds of coriander, crushed or ground.	50%
0909.30.10	Seeds of cumin, neither crushed nor ground.	50%
0909.30.20	Seeds of cumin, crushed or ground.	50%
0909.40.10	Seeds of caraway, neither crushed nor ground.	50%
0909.40.20	Seeds of caraway, crushed or ground.	50%
0909.50.10	Seeds of fennel or juniper, neither crushed nor ground.	50%
0909.50.20	Seeds of fennel or juniper, crushed or ground.	50%
0910.10.10	Ginger, neither crushed nor ground.	50%
0910.10.20	Ginger, crushed or ground.	50%
0910.20.10	Saffron, neither crushed nor ground.	50%
0910.20.20	Saffron, crushed or ground.	50%
0910.30.10	Turmeric (curcuma), neither crushed nor ground.	50%
0910.30.20	Turmeric (curcuma), crushed or ground.	50%
0910.40.10	Thyme; bay leaves, neither crushed nor ground.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0910.40.20	Thyme; bay leaves, crushed or ground.	50%
0910.50.00	Curry.	50%
0910.91.00	Mixtures of two or more spices.	50%
0910.99.00	Other spices.	50%
1101.00.10	Wheat flour.	25%
1101.00.20	Meslin flour.	25%
1102.10.00	Rye flour.	25%
1102.20.00	Maize (corn) flour.	25%
1102.30.00	Rice flour.	25%
1102.90.00	Other cereal flours.	25%
1103.11.00	Groats and meal of wheat.	25%
1103.12.00	Groats and meal of oats.	25%
1103.13.00	Groats and meal of maize (corn).	25%
1103.14.00	Groats and meal of rice.	25%
1103.19.10	Groats and meal of meslin.	25%
1103.19.90	Groats and meal of other cereals.	25%
1103.21.00	Pellets of wheat.	25%
1103.29.10	Pellets of meslin.	25%
1103.29.20	Pellets of maize (corn).	25%
1103.29.90	Pellets of other cereals.	25%
1104.11.00	Rolled or flaked grains of barley.	50%
1104.12.00	Rolled or flaked grains of oats.	50%
1104.19.00	Rolled or flaked grain of other cereals.	50%
1104.21.00	Barley, otherwise worked.	50%
1104.22.00	Oats, otherwise worked.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1104.23.00	Maize (corn) grains, otherwise worked.	50%
1104.29.00	Other cereal grains, otherwise worked.	50%
1104.30.00	Germ of cereals, whole, rolled, flaked or ground.	50%
1105.10.00	Flour and meal of potatoes.	50%
1105.20.00	Flakes, granules and pellets of potatoes.	50%
1106.10.00	Flour and meal of the dried leguminous vegetables of heading No. 07.13.	50%
1106.20.00	Flour and meal of sago, roots or tubers of heading No. 07.14.	50%
1106.30.00	Flour, meal and powder of the products of Chapter 8.	50%
1107.10.00	Malt, not roasted.	30%
1107.20.00	Malt, roasted.	30%
1108.11.00	Wheat starch.	50%
1108.12.00	Maize (corn) starch.	50%
1108.13.00	Potato starch.	50%
1108.14.00	Manioc (cassava) starch.	50%
1108.19.00	Other starches.	50%
1108.20.00	Inulin.	50%
1109.00.00	Wheat gluten, whether or not dried.	50%
1202.10.00	Groundnuts, not roasted or otherwise cooked, in shell.	25%
1202.20.00	Groundnuts, not roasted or otherwise cooked, shelled, whether or not broken.	25%
1203.00.00	Copra.	25%
1204.00.00	Linseed, whether or not broken.	25%
1207.10.00	Palm nuts and kernels, whether or not broken.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1207.30.00	Castor oil seeds, whether or not broken.	25%
1207.40.00	Sesamum seeds, whether or not broken.	25%
1207.50.00	Mustard seeds, whether or not broken.	25%
1207.60.00	Safflower seeds, whether or not broken.	25%
1207.91.00	Poppy seeds, whether or not broken.	25%
1207.92.00	Shea nuts (karite nuts), whether or not broken.	25%
1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.	25%
1208.10.00	Flours and meals of soya beans.	30%
1208.90.00	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	30%
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets, fresh or dried.	25%
1210.20.00	Hop cones, ground, powdered or in the form of pellets, fresh or dried; lupulin.	25%
1211.10.00	Liquorice roots.	25%
1211.20.00	Ginseng roots.	25%
1211.90.10	Cinchona bark.	25%
1211.90.90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	25%
1212.10.00	Locust beans, including locust bean seeds.	50%
1212.20.00	Seaweeds and other algae.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1212.30.00	Apricot, peach or plum stones and kernels.	50%
1212.91.00	Sugar beet, other than seed.	50%
1212.92.00	Sugar cane, other than seed.	50%
1212.99.00	Fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, n.e.s.	50%
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	25%
1214.10.00	Lucerne (alfalfa) meal and pellets.	25%
1214.90.00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	25%
1302.13.00	Vegetable saps and extracts of hops.	25%
1302.14.00	Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone.	30%
1401.10.00	Bamboos used primarily for plaiting.	50%
1401.20.00	Rattans used primarily for plaiting.	50%
1401.90.00	Other vegetable materials of a kind used primarily for plaiting.	50%
1402.10.00	Kapok of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.	25%
1402.91.00	Vegetable hair of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1402.99.00	supporting material. Other vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.	25%
1403.10.00	Broomcorn of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.	25%
1403.90.00	Other vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.	25%
1404.10.10	Mangrove bark of a kind used primarily in dyeing or tanning.	25%
1404.10.20	Wattle bark of a kind used primarily in dyeing or tanning.	25%
1404.10.30	Annatto seed, whole or in powder form, of a kind used primarily in dyeing or tanning.	25%
1404.10.90	Other raw vegetable material of a kind used primarily in dyeing or tanning.	50%
1404.90.10	Hard seeds, pins, hulls and nuts of a kind used for carving (for example, corozo and dom).	25%
1404.90.20	Pyrethrum marc.	30%
1404.90.90	Other vegetable products not elsewhere specified or included.	50%
1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	25%
1502.00.10	Fats of bovine animals, sheep or goat, raw, not rendered.	50%
1502.00.90	Other fats of bovine animals, sheep or goats.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1507.90.00	Other soya bean oil and its fractions.	50%
1508.90.00	Other refined or semi-refined groundnut oil and its fractions.	50%
1509.90.00	Other olive oil and its fractions.	50%
1511.90.10	Crude olein.	50%
1511.90.20	Crude stearin.	50%
1511.90.90	Other palm oil and its fractions.	50%
1512.19.10	Other oil of sunflower seed.	50%
1512.19.20	Other oil of safflower seed.	50%
1512.29.00	Other cotton-seed oil and its fractions.	50%
1513.19.00	Other coconut oil and its fractions.	50%
1513.29.10	Other palm kernel oil, and its fractions.	50%
1513.29.20	Other babassu oil, and its fractions.	50%
1514.90.00	Rape, colza or mustard oil and their fractions semi-refined or refined.	50%
1515.19.00	Other oil of linseed and its fractions.	30%
1515.29.00	Other maize (corn) oil and its fractions.	50%
1515.30.00	Castor oil and its fractions.	30%
1515.40.00	Tung oil and its fractions.	30%
1515.50.00	Sesame oil and its fractions.	30%
1515.60.00	Jajoba oil and its fractions.	30%
1515.90.10	Hemp-seed oil.	30%
1515.90.90	Other fixed vegetable fats and oils and their fractions.	30%
1516.20.00	Vegetable fats and oils and their fractions.	30%
1517.10.00	Margarine, excluding liquid margarine.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats.	50%
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations.	30%
1519.20.00	Industrial fatty alcohols.	25%
1521.10.00	Vegetables waxes.	25%
1521.90.10	Spermaceti, crude, pressed, whether or not refined or coloured.	25%
1521.90.90	Other beeswax and insect waxes and spermaceti whether or not refined or coloured.	25%
1522.00.90	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes.	25%
1601.00.00	Sausages and products of similar meat, meat offal or blood; food preparations based on these products.	50%
1602.10.00	Homogenised preparations of meat, meat offal or blood.	50%
1602.20.00	Other prepared or preserved meat of liver of any animal.	50%
1602.31.00	Other prepared or preserved meat, meat offal or blood of turkeys.	50%
1602.39.00	Prepared or preserved meat, meat offal or blood of other poultry.	50%
1602.41.00	Hams and cuts thereof.	50%
1602.42.00	Shoulders and cuts thereof.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1602.49.00	Other prepared or preserved meat of swine, including mixtures.	50%
1602.50.10	Canned beef, of bovine animals.	50%
1602.50.90	Other prepared or preserved meat, meat offal or blood, of bovine animals.	50%
1602.90.00	Other prepared or preserved meat, meat offal including preparations of blood of any animal.	50%
1603.00.10	Extracts and juices of meat.	50%
1603.00.90	Other extracts and juices of fish, or crustaceans, molluscs or other aquatic invertebrates.	30%
1604.11.00	Salmon, prepared or preserved, whole or in pieces.	30%
1604.12.00	Herrings, prepared or preserved, whole or in pieces.	30%
1604.13.00	Sardines, sardinella and brisling or sprats.	30%
1604.14.00	Tunas, skipjack and Atlantic bonito (<i>Sarda spp.</i>).	30%
1604.15.00	Mackerel, prepared or preserved, whole or in pieces.	30%
1604.16.00	Anchovies, prepared or preserved, whole or in pieces.	30%
1604.19.00	Other fish, prepared or preserved, whole or in pieces.	30%
1604.20.00	Other prepared or preserved fish.	30%
1604.30.00	Caviar and caviar substitutes.	30%
1605.10.00	Crab, prepared or preserved.	50%
1605.20.00	Shrimps and prawns, prepared or preserved.	50%
1605.30.00	Lobster, prepared or preserved.	50%
1605.40.00	Other crustaceans, prepared or preserved.	50%
1605.90.00	Other aquatic invertebrates, prepared or preserved.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1701.91.00	Other cane or beet sugar containing added flavouring or colouring matter.	Per Ton Shs. 1,210.00 or 30%
1701.99.00	Other chemically pure sucrose, in solid form.	Per Ton Shs. 1,210.00 or 30%
1702.20.00	Maple sugar and maple syrup.	25%
1702.30.10	Glucose and dextrose including syrup.	25%
1702.40.20	Glucose monohydrate (medicinal glucose) including syrup.	25%
1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	25%
1702.90.00	Other sugar including invert sugar.	25%
1703.10.00	Cane molasses.	50%
1703.90.00	Other molasses, resulting from the extraction or refining of sugar.	50%
1704.10.00	Chewing gum, whether or not sugar-coated.	50%
1704.90.00	Other sugar confectionery, not containing cocoa.	50%
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	25%
1803.10.00	Cocoa paste, not defatted.	25%
1803.20.00	Cocoa paste, wholly or partly defatted.	25%
1804.00.00	Cocoa butter, fat and oil.	25%
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter.	50%
1806.20.10	Chocolate powder, chocolate spread and chocolate couverture in containers or immediate packings, of a	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1806.20.20	content exceeding 2Kg. Chocolate confectionery in blocks or slabs in containers or immediate packings, of a content exceeding 2 Kg.	50%
1806.20.90	Other food preparations containing cocoa in blocks, slabs or bars weighing more than 2 Kg. or in containers or immediate packings, of a content exceeding 2 Kg.	50%
1806.31.10	Chocolate confectionery, filled, in blocks, slabs or bars.	50%
1806.31.90	Other food preparations containing cocoa in blocks, slabs or bars.	50%
1806.32.10	Chocolate confectionery, not filled, in blocks, slabs or bars.	50%
1806.32.90	Other food preparations containing cocoa, not filled, in blocks, slabs or bars.	50%
1806.90.10	Other chocolate confectionery, in other forms.	50%
1806.90.20	Other chocolate powder, chocolate spread and chocolate couverture.	50%
1806.90.90	Other chocolate and other food preparations containing cocoa.	50%
1901.10.00	Preparations of flour, meal, starch or malt extract for infant use, put up for retail sale.	30%
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	50%
1901.90.10	Malt extract.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1901.90.90	Other food preparations of flour, meal, starch or alt extract, not containing cocoa powder or containing cocoa powder proportion by weight of less than 50%; food preparations of milk not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, n.e.s.	50%
1902.11.00	Uncooked pasta not stuffed or otherwise prepared, containing eggs.	50%
1902.19.00	Other uncooked pasta not stuffed or otherwise prepared.	50%
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.	50%
1902.30.00	Other pasta, not stuffed.	50%
1902.40.00	Couscous, whether or not prepared.	50%
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	50%
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	50%
1904.90.00	Other cereals, other than maize, in grain form, precooked or otherwise prepared.	50%
1905.10.00	Crispbread.	50%
1905.20.00	Gingerbread and the like.	50%
1905.30.10	Sweet biscuits.	50%
1905.30.20	Waffles and wafers.	50%
1905.40.10	Infant feeding rusks.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1905.40.20	Rusks other than infant feeding rusks.	50%
1905.40.30	Toasted bread and similar toasted products.	50%
1905.90.10	Communion wafers, empty catchets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	50%
1905.90.20	Biscuits, other than sweet biscuits.	50%
1905.90.30	Ordinary gluten or unleavened bread.	50%
1905.90.40	Pastry, cakes and other bakers' wares.	50%
2001.10.00	Cucumbers and gherkins.	50%
2001.20.00	Onions.	50%
2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.	50%
2002.10.00	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.	50%
2002.90.10	Tomato puree, prepared or preserved otherwise than by vinegar or acetic acid.	50%
2002.90.90	Tomatoes in other forms, prepared or preserved otherwise than by vinegar or acetic acid.	50%
2003.10.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid.	50%
2003.20.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.	50%
2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2004.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	50%
2005.10.00	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.30.00	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.40.00	Peas (<i>Pisum sativum</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.51.00	Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.59.00	Other beans, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.80.00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%
2005.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2006.00.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glace or crystallised).	50%
2007.10.00	Homogenized preparations of fruit jellies, fruit or nut puree and fruit or nut pastes, whether or not containing added sugar or other sweetening matter.	50%
2007.91.10	Citrus fruit marmalades.	50%
2007.91.90	Other preparations of citrus fruit, cooked, whether or not containing added sugar or other sweetening matter.	50%
2007.99.10	Jams.	50%
2007.99.90	Other fruit jellies, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	50%
2008.11.00	Ground-nuts otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.19.00	Other nuts and other seeds whether or not mixed together, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.20.00	Pineapples, prepared or preserved, whether or not containing added sugar or sweetening matter or spirit.	50%
2008.30.00	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.40.00	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2008.50.00	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.60.00	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.70.00	Peaches, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.80.00	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.92.00	Mixtures of fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2008.99.00	Other fruit, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	50%
2009.11.00	Frozen orange juice.	50%
2009.19.00	Other orange juice.	50%
2009.20.00	Grape fruit juice.	50%
2009.30.00	Juice of any other single citrus fruit.	50%
2009.40.00	Pineapple juice.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2009.50.00	Tomato juice.	50%
2009.60.00	Grape juice (including grape must).	50%
2009.70.00	Apple juice.	50%
2009.80.10	Passion fruit juice.	50%
2009.80.20	Black currant juice.	25%
2009.80.90	Juice of any other single fruit or vegetable.	50%
2009.90.00	Mixtures of juices.	50%
2101.20.10	Instant tea concentrates, hot water soluble, in powder form.	30%
2101.20.20	Instant tea concentrates, cold water soluble, in powder form.	30%
2101.20.30	Instant tea concentrates, hot water soluble, in other forms.	30%
2101.20.90	Instant tea concentrates, cold water soluble, in other forms.	30%
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	50%
2102.10.10	Bakers' and household yeasts.	50%
2102.10.90	Other active yeasts.	50%
2102.20.10	Inactive yeast.	50%
2102.20.90	Other dead single cell micro-organisms.	50%
2102.30.00	Prepared baking powders.	50%
2103.10.00	Soya sauce.	50%
2103.20.00	Tomato ketchup and other tomato sauces.	50%
2103.30.00	Mustard flour and meal and prepared mustard.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2103.90.00	Other sauces and preparations therefor; mixed condiments and mixed seasonings.	50%
2104.10.00	Soups and broths and preparations therefor.	50%
2104.20.00	Homogenised composite food preparations.	50%
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	50%
2106.10.00	Protein concentrates and textured substances.	50%
2106.90.10	Saccharin tablets consisting of saccharin in an excipient.	50%
2106.90.30	Flavoured or coloured sugars, syrups and molasses.	50%
2106.90.90	Other food preparations n.e.s.	50%
2201.10.10	Mineral waters.	50%
2201.10.90	Aerated waters.	50%
2201.90.00	Ice and snow; other waters.	50%
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter, or flavoured.	50%
2202.90.00	Other non-alcoholic beverages.	50%
2203.00.10	Stout and porter.	50%
2203.00.20	Beer of an original gravity not exceeding 1060 degrees.	50%
2203.00.90	Other beer (including ale) of an original gravity exceeding 1,060 degrees.	50%
2204.10.10	Champagne.	50%
2204.10.90	Other sparkling wine.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2204.21.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 L or less.	50%
2204.29.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2 L.	50%
2204.30.00	Grape must, in fermentation, or with fermentation prevented or arrested otherwise than by the addition of alcohol in containers of more than 2L.	20%
2205.10.00	Vermouth and other wine of fresh grapes in containers of 2 L or less.	50%
2205.90.00	Vermouth and other wine of fresh grapes in containers of more than 2 L.	50%
2206.00.10	Beer not made from malt.	Per Litre Shs. 10.20 or 50%
2206.00.21	Cider in containers holding 2 L or less.	Per Litre Shs. 12.70 or 50%
2206.00.29	Cider in containers holding more than 2 L.	Per Litre Shs. 8.40 or 30%
2206.00.30	Other fermented beverages (for example Chibuku).	Per Litre Shs. 10.20 or 50%
2206.00.90	Other fermented beverages mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included.	Per Litre Shs. 10.20 or 30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Per Proof Litre Shs. 100.00 or 50%
2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Per Proof Litre Shs. 125.00 or 50%
2208.20.11	Brandy in containers holding 2 L or less.	Per Proof Litre Shs. 125.00
2208.20.19	Brandy in containers holding more than 2 L.	Per Proof Litre Shs. 125.00
2208.20.91	Other spirits in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.20.99	Other spirits in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%
2208.30.10	Whiskies in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.30.90	Whiskies in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2208.40.10	Rum and tafia in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.40.90	Rum and tafia in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%
2208.50.10	Gin and Geneva in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.50.90	Gin and Geneva in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%
2208.90.11	Vodka in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.90.19	Vodka in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%
2208.90.21	Fruit brandy in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.90.29	Fruit brandy in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2208.90.91	Liqueurs and other spirituous beverages in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 50%
2208.90.99	Liqueurs and other spirituous beverages in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 50%
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	25%
2302.10.00	Bran, sharps and other residues of maize (corn).	25%
2302.20.00	Bran, sharps and other residues of rice.	25%
2302.30.00	Bran, sharps and other residues of wheat.	25%
2302.40.00	Bran, sharps and other residues of other cereals.	25%
2302.50.00	Bran, sharps and other residues of leguminous plants.	25%
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	25%
2306.90.10	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sesame seeds.	25%
2306.90.90	Other oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils.	25%
2307.00.00	Wine lees; argol.	25%
2308.10.00	Vegetable materials, waste, residues and by-products, of a kind used in animal feeding, of acorns and horse-	25%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2308.90.00	chestnuts. Other vegetable materials, waste, residues and by-products, whether or not in the form of pellets of a kind used in animal feeding not elsewhere specified or included.	25%
2309.10.00	Dog or cat food, put up for retail sale.	50%
2309.90.10	Preparations of a kind used in animal feeding with a basis of molasses.	10%
2309.90.90	Other preparations of a kind used in animal feeding.	10%
2401.10.00	Tobacco, not stemmed/stripped.	50%
2401.20.00	Tobacco, partly or wholly stemmed/stripped.	50%
2401.30.00	Tobacco refuse.	50%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Per Kg. Shs. 700.00 or 50%
2402.20.10	Cigarettes containing tobacco, not exceeding 72 mm in length, including filter tip.	Per Kg. Shs. 1,000.00 or 50%
2402.20.90	Other cigarettes containing tobacco.	Per Kg. Shs. 1,000.00 or 50%
2402.90.10	Cigars, cheroots and cigarillos containing tobacco substitutes.	Per Kg. Shs. 1,000.00 or 50%
2402.90.20	Other cigarettes containing tobacco substitutes, not exceeding 72 mm in length including filter tip.	Per Kg. Shs. 1,000.00 or

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2402.90.90	Other cigarettes containing tobacco substitutes.	50% Per Kg. Shs. 1,000.00 or 50%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	Per Kg. Shs. 1,000.00 or 50%
2403.91.00	"Homogenised" or "reconstituted" tobacco.	Per Kg. Shs. 1,000.00 or 50%
2403.99.10	Snuff.	Per Kg. Shs. 100.00 or 50%
2403.99.20	Tobacco extracts and essences.	50%
2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.	Per Kg. Shs. 1,000.00 or 50%
2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution containing added anti-caking or free flowing agents; sea water.	30%
2509.00.00	Chalk.	25%
2512.00.10	Diatomite.	30%
2515.11.00	Marble and travertine, crude or roughly trimmed.	50%
2515.12.00	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2515.20.00	(including square) shape. Ecaussine and other calcareous monumental or building stone; alabaster.	50%
2516.11.00	Granite, crude or roughly trimmed.	25%
2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	25%
2516.21.00	Sandstone, crude or roughly trimmed.	25%
2516.22.00	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	25%
2516.90.00	Other monumental or building stone.	25%
2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated.	25%
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in H.S. code No. 2517.10.	25%
2517.30.00	Tarred macadam.	25%
2517.41.00	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated, of marble.	25%
2517.49.00	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated other than of marble.	25%
2520.20.90	Other plasters.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	25%
2523.10.00	Cement clinkers.	25%
2523.21.00	White cement, whether or not artificially coloured.	25%
2523.29.00	Other portland cement.	50%
2523.30.00	Aluminous cement.	25%
2523.90.00	Other hydraulic cements.	25%
2529.21.00	Fluorspar containing by weight 97% or less of calcium fluoride.	30%
2529.22.00	Fluorspar containing by weight more than 97% of calcium fluoride.	30%
2530.90.30	Natural sodium carbonate.	30%
2616.10.00	Silver ores and concentrates.	50%
2616.90.00	Other precious metal ores and concentrates.	50%
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	25%
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.	Per 1,000l @ 20°C shs. 1,000.00 or 10%
2710.00.10	Petroleum, partly refined (including topped crudes).	Per 1,000l @ 20°C shs. 1,000.00 or 10%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2710.00.21	Aviation spirit (gasolene).	Per 1,000l @ 20°C shs. 2,000.00 or 10%
2710.00.22	Motor spirit (gasolene), premium.	Per 1,000l @ 20°C shs. 2,000.00 or 10%
2710.00.23	Motor spirit (gasolene), regular.	Per 1,000l @ 20°C shs. 2,000.00 or 10%
2710.00.24	Jet fuel, spirit type.	Per 1,000l @ 20°C shs. 2,000.00 or 10%
2710.00.25	Special boiling point spirit and white spirit.	Per 1,000l @ 20°C shs. 1,000.00 or 10%
2710.00.29	Other light petroleum oils and preparations.	Per 1,000l @ 20°C shs. 1,000.00 or 10%
2710.00.31	Jet fuel (Kerosene type).	Free

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2710.00.32	Kerosene.	Per 1,000l @ 20°C shs. 200.00
2710.00.39	Other medium petroleum oils and preparations.	Per 1,000l @ 20°C shs. 500.00 or 10%
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Per 1,000l @ 20°C shs. 1,500.00 or 10%
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	Per 1,000l @ 20°C shs. 2,000.00 or 10%
2710.00.43	Other gas oil.	Per 1,000l @ 20°C shs. 1,500.00 or 10%
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 125 Centistokes (cSt).	Per 1,000l @ 20°C shs. 1,500.00 or 10%
2710.00.45	Residual fuel oils of 180 Centistokes (cSt).	Per 1,000l @ 20°C shs. 1,500.00 or

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2710.00.46	Residual fuel oils of 280 Centistokes (cSt).	10% Per 1,000l @ 20°C shs. 1,500.00 or
2710.00.47	Other residual fuel oils.	10% Per 1,000l @ 20°C shs. 1,500.00 or
2710.00.48	Lubricating oil.	10%
2710.00.49	Lubricating grease.	20%
2710.00.51	Batching oil.	20%
2710.00.52	Transformer oil.	20%
2710.00.59	Other non-lubricant oils (cutting oils, brake fluid and similar products not elsewhere specified)	20%
2710.00.90	Other oils and preparations (e.g. technical white oils, spindle oils, cosmetic oils).	20%
2711.11.00	Liquefied natural gas other than propane and butanes.	Per Kg. shs. 0.50 or 10%
2711.12.00	Liquefied propane.	Per Kg. shs. 0.50 or 10%
2711.13.00	Liquefied butanes.	Per Kg. shs. 0.50 or 10%
2711.14.00	Liquefied ethylene, propylene, butylene and butadiene.	Per Kg. shs. 0.50 or 10%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2711.19.00	Other liquefied petroleum gases and gaseous hydrocarbons.	Per Kg. shs. 0.50 or 10%
2711.21.00	Natural gas in gaseous state.	Per Kg. shs. 0.50 or 10%
2711.29.00	Other petroleum gases and other gaseous hydrocarbons in gaseous state.	Per Kg. shs. 0.50 or 10%
2712.10.00	Petroleum jelly.	20%
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil.	10%
2712.90.00	Other paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite lignite wax, peat wax, other mineral waxes and similar products obtained by synthetis or by other procedures, whether or not coloured.	10%
2713.11.00	Petroleum coke, not calcined.	10%
2713.12.00	Petroleum coke, calcined.	10%
2713.20.00	Petroleum bitumen.	Per Kg. shs. 1.50 or 10%
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	Per Kg. shs. 1.50 or 10%
2714.10.00	Bituminous or oil shale and tar sands.	Per Kg. shs. 1.50 or 10%
2714.90.00	Bitumen and asphalt, asphaltites and asphaltic rocks.	Per Kg. shs. 1.50 or 10%
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-	Per Kg. shs. 1.50 or 10%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	backs).	
2804.10.00	Hydrogen.	50%
2804.21.00	Argon.	50%
2804.29.00	Other rare gases.	50%
2804.30.00	Nitrogen.	50%
2804.40.00	Oxygen.	50%
2807.00.10	Sulphuric acid.	50%
2817.00.10	Zinc oxide.	30%
2833.22.00	Sulphates of aluminium.	30%
2851.00.10	Liquid air (whether or not rare gases have been removed); compressed air.	25%
2851.00.20	Distilled conductivity water and water of similar purity.	50%
2851.00.90	Other inorganic compounds, amalgams, other than amalgams of precious metals.	25%
2902.41.00	o-Xylene.	20%
2902.42.00	m-Xylene.	20%
2902.43.00	p-Xylene.	20%
2902.44.00	Mixed xylene isomers.	20%
2902.50.00	Styrene.	20%
2905.16.00	Octanol (octyl alcohol) and isomers thereof.	20%
2905.32.00	Propylene glycol (propane-1,2-diol).	20%
2905.42.00	Pentaerythritol.	20%
2909.41.00	2,2'-Oxydiethanol (diethylene glycol, digol).	20%
2912.60.00	Paraformaldehyde.	20%
2915.32.00	Vinyl acetate.	20%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2917.14.00	Maleic anhydride.	20%
2917.35.00	Phthalic anhydride.	20%
3003.90.10	Infusion solutions for ingestion other than by mouth.	30%
3004.90.10	Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.	30%
3005.90.10	White absorbent cotton wadding.	25%
3201.20.00	Wattle extract.	30%
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	25%
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	25%
3206.10.00	Pigments and preparations based on titanium dioxide.	25%
3206.20.00	Pigments and preparations based on chromium compound.	25%
3206.30.00	Pigments and preparations based on cadmium compound.	25%
3206.41.10	Laundry blue.	30%
3206.41.90	Other ultramarine and preparations based thereon.	25%
3206.42.00	Lithophone and other pigments and preparations based on zinc sulphide.	25%
3206.43.00	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides).	25%
3206.49.00	Other colouring matter and other preparations.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3206.50.00	Inorganic products of a kind used as luminophores.	25%
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations.	25%
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.	25%
3207.30.00	Liquid lustres and similar preparations.	25%
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.	25%
3208.10.90	Other paints and varnishes based on polyesters.	50%
3208.20.90	Other paints and varnishes dissolved in non-aqueous medium based on acrylic and vinyl polymers.	50%
3208.90.90	Other paints and varnishes.	50%
3209.10.00	Paints and varnishes dissolved in an aqueous medium, based on acrylic or vinyl polymers.	50%
3209.90.00	Other paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium.	50%
3210.00.20	Distempers, water pigments not elsewhere specified, cement paints and the like.	50%
3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers).	50%
3211.00.00	Prepared driers.	25%
3212.10.00	Stamping foils.	25%
3212.90.10	Pigments dispersed in paints or enamel media.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale.	30%
3212.90.90	Other pigments and dyes.	30%
3213.10.00	Colours in sets.	30%
3213.90.00	Other colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	30%
3215.11.00	Black printing ink, whether or not concentrated or solid.	30%
3215.19.00	Other printing ink whether or not concentrated or solid.	30%
3215.90.10	Ink for duplicating machines and marking ink.	25%
3215.90.20	Writing ink.	50%
3301.11.00	Essential oils of bergamot.	30%
3301.12.00	Essential oils of orange.	30%
3301.13.00	Essential oils of lemon.	30%
3301.14.00	Essential oils of lime.	30%
3301.19.00	Other essential oils of citrus fruit.	30%
3301.21.00	Essential oils of geranium.	30%
3301.22.00	Essential oils of jasmine.	30%
3301.23.00	Essential oils of lavender or of lavandin.	30%
3301.24.00	Essential oils of peppermint (<i>Mentha piperita</i>).	30%
3301.25.00	Essential oils of other mints.	30%
3301.26.00	Essential oils of vetiver.	30%
3301.29.00	Other essential oils other than those of citrus fruit and oils of tariff Nos. 3301.21.00 to 3301.26.00.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3301.30.00	Resinoids.	30%
3301.90.10	Other aqueous distillates and aqueous solutions of essential oils.	50%
3301.90.90	Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration.	30%
3302.10.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries.	30%
3302.90.00	Other mixtures of odoriferous substances.	30%
3303.00.10	Toilet waters.	50%
3303.00.90	Perfumes.	50%
3304.10.00	Lip make-up preparations.	50%
3304.20.00	Eye make-up preparations.	50%
3304.30.00	Manicure or pedicure preparations.	50%
3304.91.00	Beauty and skin care powders, whether or not compressed.	50%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments).	50%
3305.10.00	Shampoos.	50%
3305.20.00	Preparations for permanent waving or straightening of hair.	50%
3305.30.00	Hair lacquers.	50%
3305.90.00	Other preparations for use on the hair.	50%
3306.10.00	Dentifrices.	30%
3306.90.00	Other preparations for oral or dental hygiene.	30%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3307.10.00	Pre-shave, shaving or after-shave preparations.	50%
3307.20.00	Personal deodorants and anti-perspirants.	50%
3307.30.00	Perfumed salts and other bath preparations.	50%
3307.41.10	Joss sticks and joss paper.	50%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	50%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	50%
3307.90.00	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	50%
3401.11.00	Soap and organic surface active products and preparations in the form of bar, cakes, moulded pieces or shapes for toilet use (including medicated products).	50%
3401.19.00	Other soap and organic surface active products in the form of bars, cakes, moulded pieces or shapes for other uses.	50%
3401.20.10	Soap in other forms for toilet use (including medicated products).	50%
3401.20.90	Soap in other forms for other uses.	50%
3402.11.10	Dodecylbenzenesulphonic acids.	30%
3402.11.90	Other organic anionic surface active agents.	30%
3402.12.00	Cationic organic surface-active agents.	30%
3402.13.00	Non-ionic organic surface-active agents.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3402.19.00	Other organic surface-active agents whether or not put up for retail sale.	
3402.20.00	Surface-active preparations and cleansing preparations put up for retail sale.	30%
3402.90.00	Other organic surface active agents and preparations, put up for retail sale.	30%
3405.10.00	Polishes, creams, and similar preparations for foot-wear or leather.	50%
3405.20.00	Polishes, creams, and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	50%
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes.	50%
3405.40.00	Scouring pastes and powders and other scouring preparations.	50%
3405.90.00	Other polishes or creams, for glass or metal.	50%
3406.00.00	Candles, tapers and the like.	50%
3407.00.00	Modelling pastes, including those put up for children's amusements; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	25%
3505.10.00	Dextrins and other modified starches.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3505.20.00	Glues based on starches, or on dextrans or other modified starches.	25%
3506.10.00	Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	30%
3506.91.00	Adhesives based on rubber or plastics (including artificial resins).	30%
3506.99.00	Other prepared glues and adhesives.	30%
3604.10.00	Fireworks.	50%
3604.90.90	Other pyrotechnic articles.	50%
3605.00.10	Matches in packings of less than 25 matches per container.	50%
3605.00.20	Matches in packings of 25 matches or more per container, but not more than 50 matches per container.	50%
3605.00.30	Matches in packings of more than 50 matches per container.	50%
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ .	50%
3606.90.10	Lighter flints.	25%
3606.90.90	Other ferro-cerium and other pyrophoric alloys.	30%
3701.20.00	Instant print film in the flat, sensitised, unexposed, whether or not in packs.	25%
3702.20.00	Instant print film, in rolls, sensitised, unexposed.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3703.10.00	Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls of a width exceeding 610 mm.	25%
3703.20.00	Other photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography (polychrome).	25%
3703.90.00	Other photographic paper, paperboard and textiles, sensitised, unexposed.	25%
3705.10.00	Photographic plates and film, exposed and developed, other than cinematographic film for offset reproduction.	25%
3705.20.00	Microfilms.	25%
3705.90.00	Other photographic plates and film, exposed and developed, other than cinematographic film.	25%
3707.10.00	Sensitising emulsions for photographic uses put-up in measured portions or put-up for retail sale in a form ready for use.	30%
3707.90.00	Other chemical preparations for photographic use put-up in measured portions or put-up for retail sale in a form ready for use.	30%
3808.10.10	Naphthalene balls.	50%
3808.10.20	Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating.	30%
3811.11.00	Anti-knock preparations based on lead compounds.	30%
3811.19.00	Other anti-knock preparations.	30%
3811.21.00	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3811.29.00	Other additives for lubricating oils.	25%
3811.90.00	Other prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils other than additives for lubricating oils.	25%
3812.20.00	Compound plasticisers for rubber or plastics.	25%
3812.30.00	Anti-oxidising preparations and other compound stabilisers for rubber or plastics.	25%
3817.10.00	Mixed alkylbenzenes.	25%
3817.20.00	Mixed alkyl-naphthalenes.	25%
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	25%
3819.00.10	Liquid for hydraulic transmission.	25%
3819.00.90	Other prepared liquid for hydraulic transmission.	25%
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	25%
3822.00.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.	25%
3823.20.00	Naphthenic acids, their water-insoluble salts and their esters.	25%
3823.30.00	Non-agglomerated metal carbides mixed together or with metallic binders.	25%
3823.60.00	Sorbitol other than that of subheading No. 2905.44.	25%
3823.90.30	Silica gel, hydrated.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3823.90.90	Other chemical products and preparations of the chemical or allied industries n.e.s.	25%
3905.11.00	Polymers of vinyl acetate in aqueous dispersion, in primary forms.	30%
3907.50.00	Alkyd resins, in primary forms.	30%
3907.91.00	Other unsaturated polyesters, in primary forms.	30%
3909.20.00	Melamine resins, in primary forms.	30%
3909.50.00	Polyurethanes, in primary forms.	30%
3917.21.00	Tubes, pipes and hoses, rigid, of polymers of ethylene.	30%
3917.22.00	Tubes, pipes and hoses, rigid, of polymers of propylene.	30%
3917.23.00	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride.	50%
3917.29.00	Tubes, pipes and hoses, rigid, of other plastics.	30%
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa.	30%
3917.32.00	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings.	30%
3917.33.00	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings.	30%
3917.39.00	Other rain water evacuation pipes of plastics.	30%
3917.40.00	Tube, pipe and hose fittings, of plastic.	30%
3918.10.10	Floor coverings of polymers of vinyl chloride, in rolls.	30%
3918.10.20	Tiles cut to size, of polymers of vinyl chloride.	50%
3918.10.90	Other floor coverings of polymers of vinyl chloride.	30%

SECONDSCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3918.90.10	Floor coverings of other plastics, in rolls.	30%
3918.90.20	Tiles cut to size, of other plastics.	50%
3918.90.90	Other floor coverings of other plastics.	30%
3919.10.00	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics in rolls of a width not exceeding 20 cm.	30%
3919.90.10	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width exceeding 20 cm but not exceeding 100 cm.	30%
3919.90.20	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, in rolls of a width exceeding 100 cm.	30%
3919.90.30	Insulating tape for electric lighting.	30%
3919.90.90	Other self adhesive plates, film, foil, tape, strip and other flat shapes of plastics.	30%
3920.10.00	Other plates, sheets, film, foil and strip of ethylene.	30%
3920.20.00	Other plates, sheets, film, foil and strip, of polymers of propylene.	30%
3920.30.00	Other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of styrene.	30%
3920.41.00	Other plates, sheets, film, foil and strip of polymers of vinyl chloride, rigid.	30%
3920.42.00	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, flexible.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3920.51.00	Other plates, sheets, film, foil and strip of polymers of polymethyl methacrylate.	30%
3920.59.00	Other plates, sheets, film, foil and strip of acrylic polymers.	30%
3920.61.00	Other plates, sheets, film, foil and strip of polymers of polycarbonates.	30%
3920.62.00	Other plates, sheets, film, foil and strip of polymers of polyethylene terephthalate.	30%
3920.63.00	Other plates, sheets, film, foil and strip of polymers of unsaturated polyesters.	30%
3920.69.00	Other plates, sheets, film, foil and strip of polymers of other polyesters.	30%
3920.71.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose.	30%
3920.72.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of vulcanised fibre.	30%
3920.73.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of cellulose acetate.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3920.79.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other cellulose derivates.	30%
3920.91.00	Other plates, sheets, film, foil and strip of polymers of polyvinyl butyral.	30%
3920.92.00	Other plates, sheets, film, foil and strip of polymers of polymamides.	30%
3920.93.00	Other plates, sheets, film, foil and strip of polymers of amino-resins.	30%
3920.94.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of phenolic resins.	30%
3920.99.00	Other plates, sheets, film, foil, and strip of polymers of other plastics.	30%
3921.11.00	Other plates, sheets, film, foil and strip, cellular, of polymers of styrene.	30%
3921.12.00	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride.	30%
3921.13.00	Other plates, sheets, film, foil and strip, cellular, of polyurethanes.	30%
3921.14.00	Other plates, sheets, film, foil and strip, of regenerated cellulose.	30%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3921.19.00	Other plates, sheets, film, foil and strip, cellular, of other plastics.	30%
3921.90.90	Other plates, sheets, film, foil and strip of other plastics.	30%
3922.10.00	Baths, shower-baths and wash-basins of plastics.	50%
3922.20.00	Lavatory seats and covers of plastics.	50%
3922.90.10	Lavatory cisterns of plastics.	50%
3922.90.90	Other sanitary ware (including fittings and accessories for cisterns) of plastics.	50%
3923.10.00	Boxes, cases, crates and similar articles of plastics.	30%
3923.21.00	Sacks and bags of polymers of ethylene.	50%
3923.29.00	Sacks and bags of other plastics.	50%
3923.30.00	Carboys, bottles, flasks, and similar articles of plastics.	50%
3923.40.00	Spools, cops, bobbins and similar supports of plastics.	30%
3923.50.00	Stoppers, lids, caps and other closures of plastics.	30%
3923.90.20	Milk containers of 10l. or more, but not more than 300l. of plastics.	50%
3923.90.90	Other articles for the conveyance or packing of goods, of plastics.	50%
3924.10.00	Tableware and kitchenware of plastics.	50%
3924.90.10	Dustbins of plastics.	50%
3924.90.90	Other household articles and toilet articles of plastics.	50%
3925.10.00	Reservoirs, tanks, vats and similar containers of plastics, of a capacity exceeding 300 L.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3925.20.00	Doors, windows and their frames and thresholds for doors of plastics.	50%
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof of plastics.	30%
3925.90.10	Door handles, door closures, finger plates and similar articles of plastics.	50%
3925.90.90	Other builders' ware of plastics n.e.s.	50%
3926.10.00	Office or school supplies of plastics.	50%
3926.20.00	Articles of apparel and clothing of plastics.	50%
3926.30.00	Fittings for furniture, coachwork or the like of plastics.	50%
3926.40.00	Statuettes and other ornamental articles, of plastics.	50%
3926.90.10	Screws, bolts and washers, of plastics.	30%
3926.90.20	Plastic floats for fishnets.	25%
3926.90.50	Boot and shoe lasts and trees of plastics.	25%
3926.90.60	Road and traffic signs and signals of plastics.	50%
3926.90.70	Sign-plates, name-plates, numbers, letters and other signs of plastics.	30%
3926.90.90	Other articles of plastics.	50%
4005.10.00	Rubber, unvulcanised, in primary forms compounded with carbon black or silica.	25%
4005.91.00	Compounded rubber, unvulcanised, in plates, sheets and strip.	25%
4010.10.00	Conveyor or transmission belts or belting, of vulcanized rubber, of trapezoidal cross-section (V-belts and V-	25%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4010.91.00	belting). Conveyor or transmission belts or belting of vulcanized rubber of a width exceeding 20 cm.	25%
4010.99.00	Other conveyor or transmission belts or belting.	25%
4011.10.00	New pneumatic tyres of rubber, of a kind used on motor cars.	50%
4011.20.00	New pneumatic tyres of rubber, of a kind used on buses or lorries.	50%
4011.30.00	New pneumatic tyres of rubber, of a kind used on aircraft.	50%
4011.40.00	New pneumatic tyres of rubber, of a kind used on motorcycles.	50%
4011.50.00	New pneumatic rubber tyres, of a kind used on pedal cycles.	50%
4011.91.00	New pneumatic tyres and flaps of rubber, having a "herring-bone" or similar tread of a kind used on construction tractors.	50%
4011.99.00	Other new pneumatic tyres, of rubber.	50%
4012.10.10	Retread tyres, of rubber, of a kind used on motor cars.	50%
4012.10.20	Retread tyres, of rubber, of a kind used on buses or lorries.	50%
4012.10.90	Retread tyres, of rubber, of a kind used on wheeled tractors.	50%
4012.20.10	Used pneumatic tyres of rubber, of a kind used on motor cars.	50%
4012.20.20	Used pneumatic tyres of rubber, of a kind used on buses or lorries.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4012.20.30	Used pneumatic tyres of rubber, of a kind used on aircraft.	50%
4012.90.00	Solid tyres, of rubber.	50%
4013.10.10	Inner tubes of rubber, of a kind used on motor cars.	50%
4013.10.20	Inner tubes of rubber, of a kind used on buses or lorries.	50%
4013.10.90	Other inner tubes of rubber of a kind used on other motor cars.	50%
4013.20.00	Inner tubes of rubber, of a kind used on bicycles.	50%
4013.90.10	Inner tubes of rubber, for motor cycles and scooters.	50%
4013.90.20	Inner tubes of rubber, for aircraft.	50%
4013.90.90	Other inner tubes of rubber.	50%
4014.90.10	Rubber teats for infants.	30%
4014.90.90	Other hygienic or pharmaceutical articles of vulcanized rubber.	25%
4015.11.00	Surgical gloves of rubber.	Per Pair Shs. 50.00 or 30%
4015.19.00	Other articles of apparel and clothing accessories for all purposes, of vulcanized rubber other than hard rubber.	Per Pair Shs. 50.00 or 30%
4015.90.10	Articles of apparel of vulcanized rubber other than hard rubber.	Each Shs. 50.00 or 30%
4015.90.90	Other clothing accessories for all purposes of vulcanized rubber.	Each Shs. 50.00 or 30%
4016.10.00	Other articles of cellular rubber.	25%
4016.91.00	Floor coverings and mats, of vulcanized rubber.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4016.92.00	Erasers of vulcanized rubber.	50%
4016.93.00	Gaskets, washers and other seals of vulcanized rubber.	30%
4016.94.00	Boat or dock fenders, whether or not inflatable of vulcanized rubber.	25%
4016.95.00	Other inflatable articles of vulcanized rubber.	25%
4016.99.10	Flexible containers of 200 l or more for storage or transport of liquid of vulcanized rubber.	50%
4016.99.20	Stoppers and rings for bottles of vulcanised rubber other than hard rubber.	25%
4016.99.90	Other articles of vulcanised rubber other than hard rubber.	25%
4017.00.20	Waste and scrap of hard rubber.	25%
4017.00.90	Other hard rubber and articles thereof.	25%
4103.20.10	Crocodile skins, raw.	50%
4103.20.90	Other raw skins of reptiles other than crocodiles.	50%
4103.90.00	Other raw hides and skins other than of crocodiles, goats or kids.	25%
4104.10.10	Whole bovine skin leather, vegetable pre-tanned.	30%
4104.10.20	Whole bovine skin leather, otherwise pre-tanned.	30%
4104.10.90	Other bovine skin leather.	50%
4104.21.00	Bovine leather, vegetable pre-tanned.	30%
4104.22.00	Bovine leather, otherwise pre-tanned.	30%
4104.29.00	Other bovine and equine leather, tanned or re-tanned.	50%
4104.31.00	Other bovine and equine full grain and grain split leather, prepared after tanning.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4104.39.00	Other bovine and equine leather, parchment-dressed or prepared after tanning.	50%
4105.11.00	Sheep or lamb skin leather, vegetable pre-tanned.	30%
4105.12.00	Sheep or lamb skin leather, otherwise pre-tanned.	30%
4105.19.00	Other sheep or kid lamb leather, tanned or re-tanned, but not further prepared.	50%
4105.20.00	Sheep or lamb skin leather parchment-dressed or prepared after tanning.	50%
4106.11.00	Goat or kid skin leather, vegetable pre-tanned.	30%
4106.12.00	Goat or kid skin leather, otherwise pre-tanned.	30%
4106.19.00	Other goat or kid skin leather, tanned or retanned but not further prepared.	50%
4106.20.00	Goat or kid skin leather parchment-dressed or prepared after tanning.	50%
4107.10.00	Leather of swine.	50%
4107.21.00	Leather of reptiles, vegetable pretanned.	50%
4107.29.00	Other leather of reptiles.	50%
4107.90.00	Other leather of other animals.	50%
4108.00.00	Chamois (including combination chamois) leather.	50%
4109.00.00	Patent leather and patent laminated leather; metallised leather.	50%
4110.00.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles, leather dust, powder and flour.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4111.00.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	50%
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	50%
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather.	50%
4202.12.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of plastics or of textile materials.	50%
4202.19.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers of other materials.	50%
4202.21.00	Handbags, including those without handles with outer surface of leather, of composition leather or of patent leather.	50%
4202.22.00	Handbags, including those without handles with outer surface of sheeting of plastics or of textile materials.	50%
4202.29.00	Handbags, including those without handles of other materials.	50%
4202.31.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of leather, of composition	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4202.32.00	leather or of patent leather. Articles of a kind normally carried in the pocket or in the handbag with outer surface of sheeting of plastics or of textile materials.	50%
4202.39.00	Other articles of a kind normally carried in the pocket or in the handbag with outer surface of other materials.	50%
4202.91.00	Other articles with outer surface of leather, of composition leather or of patent leather.	50%
4202.92.00	Other articles with outer surface of sheeting of plastics or of textile material.	50%
4202.99.00	Other articles with outer surface of other materials.	50%
4203.10.00	Articles of apparel of leather or of composition leather.	50%
4203.21.90	Other gloves, mittens or mitts specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	50%
4203.29.00	Other gloves, mittens or mitts, of leather or of composition leather.	50%
4203.30.00	Belts and bandoliers of leather or of composition leather.	50%
4203.40.00	Other clothing accessories of leather or of composition leather.	50%
4205.00.00	Other articles of leather or of composition leather.	50%
4206.10.00	Catgut.	50%
4206.90.90	Other articles of gut and gold beater's skin.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4301.10.00	Raw furskins of mink, whole, with or without head, tail or paws.	50%
4301.20.00	Raw furskins of rabbit or hare, whole, with or without head, tail or paws	25%
4301.30.00	Raw furskins of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	25%
4301.40.00	Raw furskins of beaver, whole, with or without head, tail or paws	25%
4301.50.00	Raw furskins of musk-rat, whole, with or without head, tail or paws	25%
4301.60.00	Raw furskins of fox, whole, with or without head, tail or paws	25%
4301.70.00	Raw furskins of seal, whole, with or without head, tail or paws	25%
4301.80.00	Other raw furskins, whole, with or without head, tail or paws	25%
4301.90.00	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	25%
4302.11.00	Whole skins, with or without head, tail or paws, not assembled, of mink.	50%
4302.12.00	Whole skins, with or without head, tail or paws, not assembled, of rabbit or hare.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4302.13.00	Whole skins, with or without head, tail or paws, not assembled of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	50%
4302.19.00	Other whole skins, with or without head, tail or paws, not assembled.	50%
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled.	50%
4302.30.00	Whole skins and pieces or cuttings thereof, assembled.	50%
4303.10.00	Articles of apparel and clothing accessories, of furskin.	30%
4303.90.90	Other articles of furskin other than for use in industrial machinery.	30%
4304.00.90	Other artificial fur and articles thereof other than for use in industrial machinery.	30%
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	25%
4401.21.00	Wood in chips or particles, coniferous.	25%
4401.22.00	Wood in chips or particles, non-coniferous.	25%
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated, in logs, briquettes, pellets or similar forms.	25%
4402.00.10	Charcoal made from coffee husks and waste, agglomerated.	25%
4402.00.90	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4403.10.00	Wood in the rough treated with paint, stains, creosote or other preservatives.	25%
4403.20.10	Coniferous logs whether or not quarter split for pulping.	25%
4403.20.90	Other coniferous wood in the rough.	25%
4403.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau in the rough, whether or not stripped of back or sapwood or roughly squared.	25%
4403.32.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan, in the rough whether or not stripped of back or sapwood, or roughly squared	25%
4403.33.00	Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas in the rough whether or not stripped of bark or sapwood, or roughly squared.	25%
4403.34.00	Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko, in the rough, whether or not stripped of bark or sapwood, or roughly squared.	25%
4403.35.00	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe, in the rough, whether or not stripped of bark or sapwood or roughly squared.	25%
4403.91.00	Other wood in the rough, of oak (<i>Quercus spp</i>).	25%
4403.92.00	Other wood in the rough, of beech (<i>Fagus spp</i>).	25%
4403.99.10	Mangrove poles, in the rough.	25%
4403.99.90	Other wood, in the rough.	25%
4404.10.00	Coniferous articles.	30%
4404.20.00	Non-coniferous articles.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4405.00.00	Wood wool; wood flour.	25%
4407.10.00	Coniferous wood sawn or chipped lengthwise.	25%
4407.21.00	Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas.	25%
4407.22.00	Wood sawn or chipped lengthwise, sliced or peeled, of Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.	25%
4407.23.00	Wood sawn or chipped lengthwise, sliced or peeled, of Baboen, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa.	25%
4407.91.00	Wood sawn or chipped lengthwise, of oak (<i>Quercus spp.</i>).	25%
4407.92.00	Wood sawn or chipped lengthwise, of beech (<i>Fagus spp.</i>).	25%
4407.99.00	Other wood sawn or chipped lengthwise.	25%
4408.10.00	Coniferous veneer sheets and sheets for plywood.	30%
4408.20.00	Veneer sheets and sheets for plywood of the following tropical woods; Dark Red Meranti, Light, White Lauan, Sipo, Limba, Okoume, Obech, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Bresil and Bois de Rose femelle.	30%
4408.90.00	Other veneer sheets and sheets for plywood.	30%
4409.10.00	Wood continuously shaped, coniferous.	30%
4409.20.00	Wood continuously shaped, non-coniferous.	30%
4410.10.00	Particle board and similar board of wood.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4410.90.00	Particle board and similar board of other ligneous materials.	30%
4411.11.00	Fibre board of a density exceeding 0.8g/cm ³ not mechanically worked or surface covered.	30%
4411.19.00	Other fibre board of wood of density exceeding 0.8gm/cm ³ .	30%
4411.21.00	Fibre board of a density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ not mechanically worked or surface covered.	30%
4411.29.00	Other fibreboard of wood of density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ .	30%
4411.31.00	Fibreboard of a density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ not mechanically worked or surface covered.	30%
4411.39.00	Other fibreboard of density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³ .	30%
4411.91.00	Other fibreboard of wood or other ligneous materials not mechanically worked or surface covered.	30%
4411.99.00	Other fibreboard of wood or other ligneous materials.	30%
4412.11.00	Plywood consisting solely of sheets of wood with at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Luan, Sipo, Limba, Okoume, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Bresil or Bois de Rose femelle.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4412.12.00	Plywood consisting solely of sheets of wood each ply not exceeding 6 mm thickness with at least one outer ply of non-coniferous wood.	50%
4412.19.00	Other plywood consisting solely of sheets of plywood, each ply not exceeding 6 mm thickness.	50%
4412.21.00	Other plywood with at least one outer ply of non-coniferous wood containing at least one layer of particle board.	50%
4412.29.00	Other plywood, veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood.	30%
4412.91.00	Plywood containing at least one layer of particle board.	50%
4412.99.00	Other plywood, veneered panels and similar laminated wood.	30%
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	30%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	50%
4415.10.00	Cases, boxes, crates, drums and similar packings of wood; cable-drums, of wood.	30%
4415.20.00	Pallets, box pallets and other load boards.	30%
4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	30%
4417.00.10	Broom or brush bodies and handles, of wood.	50%
4417.00.20	Boot or shoe lasts and trees, of wood.	25%
4417.00.90	Other tools, tool bodies and tool handles of wood.	30%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4418.10.00	Windows, French-windows and their frames, of wood.	50%
4418.20.00	Doors and their frames and thresholds of wood.	50%
4418.30.00	Parquet panels, of wood.	50%
4418.40.00	Shuttering for concrete constructional work, of wood.	50%
4418.50.00	Shingles and shakes, of wood.	50%
4418.90.00	Other builders joinery and carpentry of wood including cellular wood panels.	50%
4419.00.00	Tableware and kitchenware, of wood.	50%
4420.10.00	Statuettes and other ornaments, of wood.	50%
4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.	50%
4421.10.00	Clothes hangers of wood.	50%
4421.90.20	Wood paving blocks.	50%
4421.90.40	Wooden coffins.	30%
4421.90.90	Other articles of wood.	50%
4503.90.20	Washers and discs of natural cork.	30%
4503.90.90	Other articles of natural cork.	30%
4504.10.90	Other blocks, plates, sheets and strip of agglomerated cork.	25%
4504.90.00	Other agglomerated cork and articles of agglomerated cork.	25%
4601.10.00	Plaits and similar products of plaiting materials, whether or not assembled into strips.	50%
4601.20.00	Mats, matting and screens of vegetable materials.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4601.91.00	Other plaiting materials, plaits and similar products of plaiting materials, of vegetable materials. •	50%
4601.99.00	Other plaiting materials, plaits and similar products of plaiting materials.	50%
4602.10.00	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No.46.01 and articles of loofah, of vegetable materials.	50%
4602.90.10	Straw envelopes for bottles.	50%
4602.90.90	Basketwork, wickerwork and other articles made directly to shape from plaiting materials or made up from goods of heading 46.01, and articles of loofah, of other materials.	50%
4802.10.00	Hand-made paper and paperboard.	30%
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard in rolls or sheets.	30%
4802.30.00	Carbonising base paper in rolls or sheets. •	30%
4802.40.00	Wallpaper base in rolls or sheets.	30%
4802.51.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, weighing less than 40 g/m ² in rolls or sheets.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4802.52.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing less than 40 g/m ² or more but not more than 150 g/m ² in rolls or sheets.	30%
4802.53.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m ² in rolls or sheets.	30%
4802.60.00	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process in rolls or sheets.	30%
4803.00.10	Tissue paper (cellulose wadding) bleached, for the manufacture of sanitary towels in rolls or sheets.	50%
4803.00.90	Other toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes; cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	50%
4804.21.00	Unbleached sack kraft paper in rolls or sheets.	30%
4804.29.00	Other sack kraft paper in rolls or sheets.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4804.31.00	Other kraft paper and paperboard weighing 150 g/m ² or less, unbleached in rolls or sheets.	30%
4804.39.00	Other kraft paper and paperboard weighing 150 g/m ² or less, in rolls or sheets.	30%
4804.41.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² unbleached, in rolls or sheets.	30%
4804.42.00	Other craft paper and paperboard bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	30%
4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² in rolls or sheets.	30%
4804.51.00	Other kraft paper and paperboard weighing 225 g/m ² or more, unbleached, in rolls or sheets.	30%
4804.52.00	Other kraft paper and paperboard weighing 225 g/m ² or more bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets.	30%
4804.59.00	Other kraft paper and paperboard weighing 225 g/m ² or more, in rolls or sheets.	30%
4805.21.00	Multi-ply paper and paperboard with each layer bleached, in rolls or sheets.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4805.22.00	Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets.	30%
4805.23.00	Multi-ply paper and paperboard having three or more layers, of which only the two outer layers are bleached, in rolls or sheets.	30%
4805.29.00	Other multi-ply paper and paperboard, in rolls or sheets.	30%
4805.30.00	Sulphite wrapping paper, in rolls or sheets.	25%
4805.40.00	Filter paper and paperboard, in rolls or sheets.	25%
4805.50.00	Felt paper and paperboard, in rolls or sheets.	30%
4805.60.00	Other paper and paperboard, weighing 150 g/m ² or less, in rolls or sheets.	30%
4805.70.00	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² , in rolls or sheets.	30%
4805.80.00	Other paper and paperboard, weighing 225 g/m ² or more, in rolls or sheets.	30%
4806.10.00	Vegetable parchment paper, in rolls or sheets.	30%
4806.20.00	Greaseproof papers, in rolls or sheets.	30%
4806.30.00	Tracing papers, in rolls or sheets.	30%
4806.40.00	Glassine and other glazed transparent or translucent papers, in rolls or sheets.	30%
4807.10.00	Paper and paperboard, laminated internally with bitumen, tar or asphalt, in rolls or sheets.	30%
4807.91.00	Straw paper and paperboard, whether or not covered with paper other than straw paper, in rolls or sheets.	30%

SECOND SCHEDULE - (Contd.)

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Tariff No.	Tariff Description	New Rate of Duty
4807.99.00	Other composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	30%
4808.10.00	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets.	30%
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	30%
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	30%
4808.90.00	Other paper and paperboard, (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.	30%
4809.10.00	Carbon or similar copying papers in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	30%
4809.20.00	Self-copy paper in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	30%
4809.90.00	Other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square)	30%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4810.11.00	<p>sheets with at least one side exceeding 36 cm in unfolded state.</p> <p>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing not more than 150 g/m².</p>	30%
4810.12.00	<p>Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m².</p>	30%
4810.21.00	<p>Light-weight coated paper of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, in rolls or sheets.</p>	30%
4810.29.00	<p>Other paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibres content consists of fibres obtained by a mechanical process, in rolls or sheets.</p>	30%
4810.31.00	<p>Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more</p>	30%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less.	
4810.32.00.	Kraft paper and paper board, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² .	30%
4810.39.00	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls or sheets.	30%
4810.91.00	Other multi-ply paper and paperboard in rolls or sheets.	30%
4810.99.00	Other paper and paperboard coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface decorated or printed, in rolls or sheets.	30%
4811.10.00	Tarred, bituminised or asphalted paper and paper-board, in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	30%
4811.21.00	Self-adhesive paper and paperboard in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4811.29.00	Other gummed or adhesive paper and paperboard in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	30%
4811.31.00	Bleached paper and paperboard, coated, impregnated, or covered with plastics weighing more than 150 g/m ² in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	30%
4811.40.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	30%
4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No.48.03, 48.09, 48.10 or 48.18.	30%
4813.10.00	Cigarette paper in the form of booklets or tubes.	30%
4813.20.00	Cigarette paper, in rolls of a width not exceeding 5cm.	30%
4813.90.00	Other cigarette paper whether or not cut to size.	30%
4814.10.00	"Ingrain" paper.	30%
4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4814.30.00	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven.	30%
4814.90.00	Window transparencies of paper.	30%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	50%
4816.10.00	Carbon or similar copying papers.	50%
4816.20.00	Self-copy paper.	50%
4816.30.00	Duplicator stencils.	50%
4816.90.00	Transfer papers and offset plates of papers.	50%
4817.10.00	Envelopes.	50%
4817.20.00	Letter cards, plain postcards and correspondence cards.	50%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	50%
4818.10.00	Toilet paper.	50%
4818.20.00	Handkerchiefs, cleansing or facial tissues.	50%
4818.30.00	Table cloths and serviettes.	50%
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	50%
4818.50.00	Articles of apparel and clothing accessories.	50%
4818.90.00	Other articles of paper pulp, cellulose wadding or webs.	50%
4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard.	30%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	30%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.	50%
4819.40.00	Other sacks and bags, including cones.	50%
4819.50.00	Other packing containers, including record sleeves.	50%
4819.60.10	Box files.	50%
4819.60.90	Letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper, paperboard or cellulose wadding.	50%
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	50%
4820.20.00	Exercise books.	50%
4820.30.00	Binders (other than book covers), folders and file covers.	50%
4820.40.00	Manifold business forms and interleaved carbon sets.	50%
4820.50.00	Albums for samples or for collections.	50%
4820.90.00	Other articles of stationery and blotting-pads.	50%
4821.10.00	Paper or paperboard labels of all kinds, printed.	50%
4821.90.00	Other paper and paperboard labels of all kinds.	50%
4822.10.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened), of a kind used for winding textile yarn.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4822.90.00	Other bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	25%
4823.11.00	Gummed or adhesive paper, in strips or rolls, self-adhesive.	30%
4823.19.00	Other gummed or adhesive paper, in strips or rolls.	30%
4823.20.00	Filter paper and paperboard.	50%
4823.30.00	Cards, not punched, for punch card machines, whether or not in strips.	25%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus.	50%
4823.51.00	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, embossed or perforated.	50%
4823.59.00	Other paper and paperboard of a kind used for writing, printing or other graphic purposes.	50%
4823.60.00	Trays, dishes, plates, cups and the like of paper or paperboard.	50%
4823.70.90	Other moulded or pressed articles of paper pulp.	50%
4823.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	50%
4902.10.20	Secondhand newspapers, journals and periodicals appearing at least four times a week.	50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4902.90.20	Other second hand newspapers, journals and periodicals.	50%
4907.00.30	Cheque forms.	50%
4908.10.00	Transfers (decalcomanias), vitrifiable.	25%
4908.90.00	Other transfers (decalcomanias).	25%
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	50%
4910.00.00	Calendars of any kind, printed, including calendar blocks.	50%
4911.91.00	Pictures, designs and photographs.	50%
4911.99.90	Other printed matter.	30%
5001.00.00	Silk-worm cocoons suitable for reeling.	25%
5002.00.00	Raw silk (not thrown).	25%
5003.10.00	Silk waste, (including cocoons unsuitable for reeling, yarn waste and garnetted stock) not carded or combed.	25%
5003.90.00	Other silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	25%
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	30%
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	30%
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	50%
5007.10.00	Fabrics of noil silk.	50%
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5007.90.00	Other fabrics of silk or of silk waste.	50%
5101.11.00	Shorn wool, greasy, including fleece-washed wool, not carded or combed.	25%
5101.19.00	Other greasy, including fleece-washed wool, not carded or combed.	25%
5101.21.00	Shorn wool, degreased, not carbonised, not carded or combed.	25%
5101.29.00	Other wool, degreased, not carbonised, not carded or combed.	25%
5101.30.00	Carbonised wool, not carded or combed.	25%
5102.10.00	Fine animal hair, not carded or combed.	25%
5102.20.00	Coarse animal hair, not carded or combed.	25%
5103.10.00	Noils of wool or of fine animal hair.	25%
5103.20.00	Other waste of wool or of fine animal hair.	25%
5103.30.00	Waste of coarse animal hair.	25%
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	25%
5105.10.00	Carded wool.	50%
5105.21.00	Combed wool in fragments.	25%
5105.29.00	Wool tops and other combed wool.	25%
5105.30.00	Fine animal hair, carded or combed.	25%
5105.40.00	Coarse animal hair, carded or combed.	25%
5106.10.00	Yarn of carded wool, not put up for retail sale, containing 85% or more by weight of wool.	50%
5106.20.00	Yarn of carded wool not put up for retail sale, containing less than 85% by weight of wool	50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5107.10.00	Yarn of combed wool, not put up for retail sale containing 85% or more by weight of wool.	50%
5107.20.00	Yarn of combed wool, not put up for retail sale, containing less than 85% by weight of wool.	50%
5108.10.00	Yarn of fine animal hair, carded.	50%
5108.20.00	Yarn of fine animal hair, combed.	50%
5109.10.00	Yarn of wool or fine animal hair, containing 85% or more by weight of wool or fine animal hair, put up for retail sale.	50%
5109.90.00	Yarn of wool or of fine animal hair, put up for retail sale containing less than 85% by weight of wool or of fine animal hair.	50%
5110.00.00	Yarn of coarse animal hair or of horse-hair (including gimped horse-hair yarn), whether or not put up for retail sale.	50%
5111.11.00	Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine hair, of a weight not exceeding 300 g/m ² .	50%
5111.19.00	Woven fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight not exceeding 300g/m ² .	50%
5111.20.00	Other woven fabrics of carded wool or carded fine animal hair, mixed mainly or solely with man-made filaments.	50%
5111.30.00	Other woven fabrics of carded wool or carded fine animal hair, mixed mainly or solely with man-made staple fibres.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5111.90.00	Woven fabrics of carded wool or carded fine animal hair, mixed with other fibres.	50%
5112.11.00	Woven fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight not exceeding 200 g/m ² .	50%
5112.19.00	Woven fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight exceeding 200 g/m ² .	50%
5112.20.00	Woven fabrics of combed wool or combed fine animal hair, mixed mainly or solely with man-made filaments.	50%
5112.30.00	Woven fabrics of combed wool or combed fine animal hair, mixed mainly or solely with man-made staple fibres.	50%
5112.90.00	Other woven fabrics of combed wool or combed fine animal hair.	50%
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	50%
5201.00.00	Cotton, not carded or combed.	10%
5204.11.00	Cotton sewing thread, not put up for retail sale containing 85% or more by weight of cotton.	50%
5204.19.00	Other cotton sewing thread, not put up for retail sale.	50%
5204.20.00	Cotton sewing thread, put up for retail sale.	50%
5205.11.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	50%
5205.12.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring less than 714.29	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5205.13.00	decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number) Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50%
5205.14.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	50%
5205.15.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex (exceeding 80 metric number)	50%
5205.21.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	50%
5205.22.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	50%
5205.23.00	Single cotton yarn, of combed fibres containing 85% or more by weight of cotton measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.24.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	50%
5205.25.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex (exceeding 80 metric number).	50%
5205.31.00	Multiple cotton (folded) or cabled yarn of uncombed fibres containing 85% or more by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn.)	50%
5205.32.00	Multiple cotton (folded) or cabled yarn of uncombed fibres containing 85% or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric per single yarn.)	50%
5205.33.00	Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn.)	50%
5205.34.00	Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.35.00	not exceeding 80 metric number per single yarn.) Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn.)	50%
5205.41.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn.)	50%
5205.42.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn.)	50%
5205.43.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn.)	50%
5205.44.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn.)	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5205.45.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn.)	50%
5206.11.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	50%
5206.12.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number.)	50%
5206.13.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number.)	50%
5206.14.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number.)	50%
5206.15.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	50%
5206.21.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5206.22.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number.)	50%
5206.23.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	50%
5206.24.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number.)	50%
5206.25.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	50%
5206.31.00	Multiple (folded) or cabled cotton yarn of uncombed fibres containing less than 85% by weight of cotton, of uncombed fibres measuring per single yarn 714.29 decitex or more.	40%
5206.32.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn.)	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5206.33.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn.)	50%
5206.34.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn.)	50%
5206.35.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	50%
5206.41.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50%
5206.42.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn.)	50%
5206.43.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5206.44.00	measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn.) Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn.)	50%
5206.45.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn.)	50%
5207.10.00	Cotton yarn (other than sewing thread) put up for retail sale containing 85% or more by weight of cotton.	50%
5207.90.00	Other cotton yarn (other than sewing thread) put up for retail sale.	50%
5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² but not more than 200 g/m ² unbleached.	Per Sq.m. Shs. 5.50 or 50%
5208.12.10	Canvas of woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² containing 85% or more by weight of cotton, unbleached.	Per Sq.m. Shs. 5.50 or 50%
5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , containing 85% or more by weight of cotton, unbleached.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5208.13.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² unbleached	Per Sq.m. Shs. 5.50 or 50%
5208.19.10	Weftless fabric, for tyre manufacture.	Per Sq.m. Shs. 5.50 or 50%
5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ²	Per Sq.m. Shs. 5.50 or 50%
5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5208.23.00	Woven 3-thread or 4-thread twill, including cross twill of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/m ² bleached.	Per Sq.m. Shs. 5.50 or 50%
5208.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² bleached.	Per Sq.m. Shs. 5.50 or 50%
5208.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² dyed.	Per Sq.m. Shs. 5.50 or 50%
5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5208.33.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/m ² dyed.	Per Sq.m. Shs. 5.50 or 50%
5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , of yarn of different colours, dyed.	Per Sq.m. Shs. 5.50 or 50%
5208.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5208.43.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/m ² , of yarn of different colours.	Per Sq.m. Shs. 5.50 or 50%
5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² , but not more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.53.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5208.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq.m. Shs. 5.50 or 50%
5209.11.90	Woven fabrics of cotton (other than canvas), containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq.m. Shs. 5.50 or 50%
5209.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5209.19.10	Wefless fabrics for tyre manufacture.	Per Sq.m. Shs. 5.50 or 50%
5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5209.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq.m. Shs. 5.50 or 50%
5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq.m. Shs. 5.50 or 50%
5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5209.39.00	Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5209.43.00	Other cotton fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5209.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, printed.	Per Sq.m. Shs. 5.50 or 50%
5209.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5209.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, unbleached.	Per Sq.m. Shs. 5.50 or 50%
5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5210.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, bleached.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5210.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, dyed.	Per Sq.m. Shs. 5.50 or 50%
5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5210.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5210.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5210.42.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5210.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5210.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, printed.	Per Sq.m. Shs. 5.50 or 50%
5210.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq.m. Shs. 5.50 or 50%
5211.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5211.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5211.21.00	fibres, weighing more than 200 g/m ² , unbleached. Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq.m. Shs. 5.50 or 50%
5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq.m. Shs. 5.50 or 50%
5211.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5211.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5211.42.00	fibres, weighing more than 200 g/m ² , plain weave, of yarns of different colours. Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing more than 200 g/m ² denim, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5211.43.00	Other woven fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5211.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, printed.	Per Sq.m. Shs. 5.50 or 50%
5211.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5211.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made	Per Sq.m. Shs. 5.50 or 50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	fibres, weighing more than 200 g/m ² , printed.	
5212.11.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5212.12.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5212.13.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5212.14.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5212.15.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq.m. Shs. 5.50 or 50%
5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , bleached.	Per Sq.m. Shs. 5.50 or 50%
5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/m ² .	Per Sq.m. Shs. 5.50 or 50%
5301.10.00	Flax, raw or retted.	25%
5301.21.00	Flax, broken or scutched but not spun.	25%
5301.29.00	Flax, hackled or otherwise processed, but not spun.	25%
5301.30.00	Flax tow and waste.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5305.11.00	Raw coconut fibre.	25%
5305.19.00	Other coconut fibre (coir).	25%
5305.91.00	Ramie and other vegetable textile fibres, not elsewhere specified or included, raw.	25%
5305.99.00	Other vegetable textile fibres.	25%
5306.10.00	Single flax yarn.	25%
5306.20.00	Multiple (folded) or cabled flax yarn.	25%
5307.10.00	Single yarn of jute or other textile bast fibres.	25%
5307.20.00	Multiple (folded) or cabled yarn of jute or other textile bast fibres.	25%
5308.10.00	Coir yarn.	25%
5308.20.00	True hemp yarn.	25%
5308.30.00	Paper yarn.	25%
5308.90.00	Other yarn of other vegetable fibres.	25%
5309.11.10	Canvas, woven, containing 85% or more by weight of flax, unbleached or bleached.	50%
5309.11.90	Other woven fabrics of flax containing 85% or more by weight of flax, unbleached or bleached.	50%
5309.19.10	Other canvas, containing 85% or more by weight of flax, unbleached or bleached.	50%
5309.19.90	Other woven fabrics of flax, containing 85% or more by weight of flax.	50%
5309.21.00	Woven fabrics of flax, containing less than 85% by weight of flax, unbleached or bleached.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5309.29.00	Other woven fabrics of flax, containing less than 85% by weight of flax.	50%
5310.10.00	Unbleached woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	50%
5310.90.00	Other woven fabrics of jute or of other textile bast fibres of heading 53.03.	50%
5311.00.10	Woven fabrics of hessian and sacking (not including matting)	50%
5311.00.20	Woven fabrics of true hemp.	50%
5311.00.30	Woven fabrics of paper yarn.	50%
5311.00.90	Woven fabrics of other vegetable textile fibres.	50%
5401.10.10	Sewing thread of synthetic filaments not put up for retail sale.	50%
5401.10.20	Sewing thread of man-made filaments, put up for retail sale.	50%
5401.20.10	Sewing thread of artificial filaments, not put up for retail sale.	30%
5401.20.20	Sewing thread of artificial filament, put up for retail sale.	50%
5402.10.00	High tenacity yarn of nylon or other polyamides.	50%
5402.20.00	High tenacity yarn of polysters.	50%
5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex.	50%
5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5402.33.00	Textured yarn of polyesters.	50%
5402.39.00	Other textured yarn.	50%
5402.41.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of nylon or other polyamides.	50%
5402.42.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of polyesters, partially oriented.	50%
5402.43.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of other polyesters.	50%
5402.49.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre.	50%
5402.51.00	Other yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides.	50%
5402.52.00	Other polyester yarn, single, with a twist exceeding 50 turns per metre.	50%
5402.59.00	Other yarn of other synthetic filament yarn.	50%
5402.61.00	Other yarn, multiple (folded) or cabled of nylon or other polyamides.	50%
5402.62.00	Other yarn multiple (folded) or cabled, of polyesters.	50%
5402.69.00	Other synthetic filament yarn, multiple (folded) or cabled.	50%
5403.10.00	High tenacity yarn of viscose rayon.	50%
5403.20.00	Artificial filament textured yarn.	50%
5403.31.00	Other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	50%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5403.32.00	Other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre.	50%
5403.33.00	Other yarn, single, of cellulose acetate.	50%
5403.39.00	Other artificial filament yarn, single.	50%
5403.41.00	Other yarn, multiple (folded) or cabled, of viscose rayon.	50%
5403.42.00	Other yarn, multiple (folded) or cabled, of cellulose acetate.	50%
5403.49.00	Other artificial filament yarn, multiple (folded) or cabled.	50%
5404.10.00	Synthetic monofilament, of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm.	50%
5404.90.00	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm.	50%
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	50%
5406.10.00	Synthetic filament yarn, (other than sewing thread) put up for retail sale.	50%
5406.20.00	Artificial filament yarn (other than sewing thread), put up for retail sale.	50%
5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylon or other polyamides or of polyesters.	Per Sq.m. Shs. 5.50 or 50%
5407.20.00	Woven fabrics obtained from strip or the like.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.30.00	Woven fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles and bonded at intersections by an adhesive or by thermal bonding.	Per Sq.m. Shs. 5.50 or 50%
5407.41.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5407.42.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed.	Per Sq.m. Shs. 5.50 or 50%
5407.43.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5407.44.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed.	Per Sq.m. Shs. 5.50 or 50%
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	Per Sq.m. Shs. 5.50 or 50%
5407.53.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	Per Sq.m. Shs. 5.50 or 50%
5407.60.00	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments.	Per Sq.m. Shs. 5.50 or 50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5407.71.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5407.72.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed.	Per Sq.m. Shs. 5.50 or 50%
5407.73.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5407.74.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed.	Per Sq.m. Shs. 5.50 or 50%
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	Per Sq.m. Shs. 5.50 or 50%
5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	Per Sq.m. Shs. 5.50 or 50%
5407.91.00	Other woven fabrics of synthetic filament yarn, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5407.92.00	Other woven fabrics of synthetic filament yarn, dyed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	Max Rate of Duty
5407.93.00	Other woven fabrics of synthetic filament yarn, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5407.94.00	Other woven fabrics of synthetic filament yarn, printed.	Per Sq.m. Shs. 5.50 or 50%
5408.10.00	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	Per Sq.m. Shs. 5.50 or 50%
5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	Per Sq.m. Shs. 5.50 or 50%
5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5408.24.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, printed.	Per Sq.m. Shs. 5.50 or 50%
5408.31.00	Other woven fabrics of artificial filament yarn, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5408.32.00	Other woven fabrics of artificial filament yarn, dyed.	Per Sq.m. Shs. 5.50 or 50%
5408.33.00	Other woven fabrics of artificial filament yarn, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5408.34.00	Other woven fabrics of artificial filament yarn, printed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5506.10.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of nylon or other polyamides.	25%
5506.20.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of polyesters.	25%
5506.30.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, acrylic or modacrylic.	25%
5506.90.00	Other synthetic staple fibres, carded, combed or otherwise processed for spinning.	25%
5507.00.00	Artificial staple fibres, carded, combed, or otherwise processed for spinning.	25%
5508.10.10	Sewing thread of synthetic staple fibres, not put up for retail sale.	50%
5508.10.90	Sewing thread of synthetic staple fibres, put up for retail sale.	50%
5508.20.10	Sewing thread of artificial staple fibres, not put up for retail sale.	50%
5508.20.90	Sewing thread of artificial staple fibres, put up for retail sale.	50%
5509.11.00	Single yarn containing 85% or more of staple fibres of nylon or other polyamides not put up for retail sale.	50%
5509.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of staple fibres of nylon or other polyamides.	50%
5509.21.00	Single yarn containing 85% or more by weight of polyester staple fibres.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5509.22.00	Multiple (folded) or cabled yarn containing 85% or more by weight of polyester staple fibres.	50%
5509.31.00	Single yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	50%
5509.32.00	Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	50%
5509.41.00	Single yarn containing 85% or more by weight of synthetic staple fibres.	50%
5509.42.00	Multiple (folded) or cabled yarn containing 85% or more by weight of synthetic staple fibres.	50%
5509.51.00	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres.	50%
5509.52.00	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	50%
5509.53.00	Other yarn of polyester staple fibres, mixed mainly or solely with cotton.	30%
5509.59.00	Other yarn of polyester staple fibres.	50%
5509.61.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	50%
5509.62.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton.	30%
5509.69.00	Other yarn of acrylic or modacrylic staple fibres.	50%
5509.91.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	50%
5509.92.00	Other yarn, mixed mainly or solely with cotton.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5509.99.00	Other yarn of synthetic staple fibres, not put up for retail sale.	50%
5510.11.00	Single yarn, of artificial staple fibres containing 85% or more by weight of artificial staple fibres.	50%
5510.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of artificial staple fibres.	50%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	50%
5510.30.00	Other yarn, mixed mainly or solely with cotton.	50%
5510.90.00	Other yarn of artificial staple fibres, not put up for retail sale.	50%
5511.10.00	Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres.	50%
5511.20.00	Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres.	50%
5511.30.00	Yarn (other than sewing thread) of artificial staple fibres.	50%
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached.	2500r Sm. Shs. 5.50 or 50%
5512.29.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	Per Sq.m. Shs. 5.50 or 50%
5512.91.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5512.99.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of other staple fibres.	Per Sq.m. Shs. 5.50 or 50%
5513.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5513.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5513.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5513.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5513.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5513.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5513.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5513.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5513.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5513.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5514.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5514.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5514.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5514.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5514.23.00	Other woven fabrics of polyester staple fibres.	Per Sq.m. Shs. 5.50 or 50%
5514.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq.m. Shs. 5.50 or 50%
5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5514.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5514.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5514.41.00	mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours. Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5514.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq.m. Shs. 5.50 or 50%
5515.11.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	Per Sq.m. Shs. 5.50 or 50%
5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	Per Sq.m. Shs. 5.50 or 50%
5515.13.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5515.19.00	Other woven fabrics of polyester staple fibres.	Per Sq.m. Shs. 5.50 or 50%
5515.21.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments.	Per Sq.m. Shs. 5.50 or 50%
5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq.m. Shs. 5.50 or 50%
5515.29.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with other fibres.	Per Sq.m. Shs. 5.50 or 50%
5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	Per Sq.m. Shs. 5.50 or 50%
5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	Per Sq.m. Shs. 5.50 or 50%
5515.99.00	Other woven fabrics, of synthetic staple fibres.	Per Sq.m. Shs. 5.50 or 50%
5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5516.12.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed.	Per Sq.m. Shs. 5.50 or 50%
5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5516.14.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5516.21.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5516.22.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed.	Per Sq.m. Shs. 5.50 or 50%
5516.23.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	Per Sq.m. Shs. 5.50 or 50%
5516.31.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5516.32.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed.	Per Sq.m. Shs. 5.50 or 50%
5516.33.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5516.34.00	yarns of different colours. Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	Per Sq.m. Shs. 5.50 or 50%
5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	Per Sq.m. Shs. 5.50 or 50%
5516.43.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%
5516.44.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	Per Sq.m. Shs. 5.50 or 50%
5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	Per Sq.m. Shs. 5.50 or 50%
5516.92.00	Other woven fabrics of artificial staple fibres, dyed.	Per Sq.m. Shs. 5.50 or 50%
5516.93.00	Other woven fabrics of artificial staple fibres, of yarns of different colours.	Per Sq.m. Shs. 5.50 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5516.94.00	Other woven fabrics of artificial staple fibres, printed.	Per Sq.m. Shs. 5.50 or 50%
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.	50%
5601.21.00	Wadding and other articles of wadding, of cotton.	50%
5601.22.00	Wadding and other articles of wadding, of man-made fibres.	50%
5601.29.00	Wadding and other articles of wadding, other.	50%
5601.30.00	Textile flock and dust and mill neps.	50%
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics.	50%
5602.21.00	Other felt, not impregnated or coated, covered or laminated, of wool or fine animal hair.	50%
5602.29.00	Other felt, not impregnated or coated, covered or laminated, of other textile materials.	50%
5602.90.10	Roofing felt.	50%
5602.90.90	Other felt whether or not impregnated, coated, covered or laminated.	50%
5603.00.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	25%
5604.20.00	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	50%
5604.90.00	Other textile yarn and strip and the like of artificial and synthetic monofilament yarn.	50%
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5606.00.00	54.05, combined with metal in the form of thread, strip or powder or covered with metal. Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	30%
5607.10.00	Twine, cordage, rope and cables of jute or other textile bast fibres of heading No. 53.03	50%
5607.21.00	Binder or baler twine of sisal or other textile fibres of the genus <i>Agave</i> .	50%
5607.29.00	Other twine, cordage, rope and cables of sisal or other textile fibres of the genus <i>Agave</i> .	50%
5607.30.00	Twine, cordage rope and cables of abaca (<i>Manila hemp</i> or <i>Musa textilis Nee</i>) or other hard (leaf) fibres.	50%
5607.90.00	Other twine, cordage, rope and cables whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	50%
5608.11.00	Made up fishing nets of man-made textile materials.	30%
5608.19.90	Other nets and netting of textile materials.	50%
5608.90.10	Made up fishing nets of textile materials.	30%
5608.90.90	Other knotted or netting of twine, cordage or rope of textile materials.	50%
5609.00.10	Loading slings of yarn, strip or the like.	25%
5609.00.90	Other articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables n.e.s.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5701.10.00	Carpets and other textile floor coverings, knotted, whether or not made up, of wool or fine animal hair.	50%
5701.90.00	Carpets and other textile floor coverings, knotted, whether or not made up, of other textile materials.	50%
5702.10.00	"Kelems", "Schumacks", "Karamanie" and similar handwoven rugs.	50%
5702.20.00	Floor coverings of coconut fibres (coir).	50%
5702.31.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, made up, of wool or fine animal hair.	50%
5702.32.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of man-made textile materials.	50%
5702.39.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of other textile materials.	50%
5702.41.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of wool or fine animal hair.	50%
5702.42.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of man-made textile materials.	50%
5702.49.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of other textile materials.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5702.51.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of wool or fine animal hair.	50%
5702.52.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of man-made textile materials.	50%
5702.59.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of other textile materials.	50%
5702.91.00	Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, not made up, of wool or fine animal hair.	50%
5702.92.00	Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, not made up, of man-made textile materials.	50%
5702.99.00	Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, not made up, of other textile materials.	50%
5703.10.00	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair.	50%
5703.20.00	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides.	50%
5703.30.00	Carpets and other textile floor coverings, tufted, whether or not made up, of man-made textile materials.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5703.90.00	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials.	50%
5704.10.00	Tiles, having a maximum surface area of 0.3 m ² .	50%
5704.90.00	Other floor coverings of felt.	50%
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	50%
5801.10.00	Woven pile fabrics and chenille fabrics, of wool or fine animal hair.	50%
5801.21.00	Woven, uncut weft pile fabrics of cotton.	Per Sq.m. Shs. 5.50 or 50%
5801.22.00	Cut corduroy, of cotton.	50%
5801.23.00	Other weft pile fabrics, of cotton.	50%
5801.24.00	Warp pile fabrics, epingle (uncut), of cotton.	50%
5801.25.00	Warp pile fabrics, cut, of cotton.	50%
5801.26.00	Chenille fabrics, of cotton.	50%
5801.31.00	Uncut weft pile fabrics, of man-made fibres.	Per Sq.m. Shs. 5.50 or 50%
5801.32.00	Cut corduroy, of man-made fibres.	50%
5801.33.00	Other weft pile fabrics, of man-made fibres.	50%
5801.34.00	Warp pile fabrics, epingle (uncut), of man-made fibres.	50%
5801.35.00	Warp pile fabrics, cut, of man-made fibres.	50%
5801.36.00	Chenille fabrics, of man-made fibres.	50%
5801.90.00	Woven pile fabrics and chenille fabrics, of other textile materials.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5802.11.00	Terry towelling and similar woven terry fabrics, of cotton, unbleached.	Per Sq.m. Shs. 5.50 or 50%
5802.19.00	Terry towelling and similar woven terry fabrics, of cotton, other.	Per Sq.m. Shs. 5.50 or 50%
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	Per Sq.m. Shs. 5.50 or 50%
5802.30.00	Tufted textile fabrics.	Per Sq.m. Shs. 5.50 or 50%
5803.10.00	Gauze, other than narrow woven fabrics, of cotton.	50%
5803.90.00	Gauze, other than narrow woven fabrics, of other textile materials.	50%
5804.10.00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics.	Per Sq.m. Shs. 5.50 or 50%
5804.21.00	Mechanically made lace of man-made fibres, not including woven, knitted or crocheted fabrics in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5804.29.00	Mechanically made lace of other textile materials, not including woven, knitted or crocheted fabrics in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5804.30.00	Hand-made lace, not including woven, knitted or crocheted fabrics, in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5806.10.00	Woven pile fabrics (including terry and towelling and similar terry fabrics) and chenille fabrics.	50%
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	50%
5806.31.10	Narrow woven fabrics of cotton not exceeding 1.3 cm width for the manufacture of type-writer ribbons.	25%
5806.31.90	Narrow woven fabrics, of cotton, exceeding 1.3 cm. width.	50%
5806.32.10	Narrow woven fabrics of man-made fibres not exceeding 1.3 cm width for the manufacture of type-writer ribbons.	25%
5806.32.90	Other narrow woven fabrics, of man-made fibres, exceeding 1.3 c.m width.	50%
5806.39.10	Other narrow woven fabrics of other textile materials not exceeding 1.3 cm width for the manufacture of type-writer ribbons.	25%
5806.39.90	Narrow woven fabrics, of other textile materials, exceeding 1.3 cm. width.	50%
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	50%
5807.10.00	Woven labels, badges and similar articles of textile materials, not embroidered.	50%
5807.90.00	Other labels, badges and similar articles of textile materials.	50%
5808.10.00	Braids in the piece.	50%
5808.90.00	Other ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels,	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5809.00.00	pompons and similar articles. Woven fabrics of metal thread and woven fabrics of metallized yarn, of a kind used in apparel, or furnishing fabrics or for similar purposes, not elsewhere specified or included.	Per Sq.m. Shs. 5.50 or 50%
5810.10.00	Embroidery without visible ground, in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5810.91.00	Other embroidery of cotton, in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5810.92.00	Other embroidery of man-made fibres, in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5810.99.00	Other embroidery of other textile materials, in the piece, in strips or in motifs.	Per Sq.m. Shs. 5.50 or 50%
5811.00.00	Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	Per Sq.m. Shs. 5.50 or 50%
5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	25%
5901.90.00	Other tracing cloth; prepared plain canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	25%
5903.10.00	Textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5903.20.00	Textile fabrics impregnated, coated, covered or laminated with polyurethane.	50%
5903.90.00	Textile fabrics, impregnated, coated, covered or laminated with other materials.	50%
5904.10.00	Linoleum, whether or not cut to shape.	50%
5904.91.00	Floor coverings with a base consisting of needleloom felt or nonwovens.	50%
5904.92.00	Floor coverings with other textile base.	50%
5905.00.00	Textile wall coverings.	Per Sq.m. Shs. 5.50 or 50%
5906.10.10	Electrical insulator tape.	50%
5906.10.90	Other adhesive tape of a width exceeding 20 cm.	50%
5906.91.00	Rubberised textile fabrics knitted or crocheted.	Per Kg. Shs. 75.00 or 50%
5906.99.00	Other rubberised textile fabrics.	50%
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	50%
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	50%
5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories, of other materials.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6001.10.00	"Long pile" fabrics, knitted or crocheted.	Per Kg. Shs. 70.00 or 50%
6001.21.00	Looped pile fabrics, of cotton, knitted or crocheted.	Per Kg. Shs. 70.00 or 50%
6001.22.00	Looped pile fabrics, of man-made fibres, knitted or crocheted.	Per Kg. Shs. 70.00 or 50%
6001.29.00	Looped pile fabrics, of other textile materials, knitted or crocheted.	Per Kg. Shs. 70.00 or 50%
6001.91.00	Other pile fabrics of cotton.	Per Kg. Shs. 70.00 or 50%
6001.92.00	Other pile fabrics of man made fibres.	Per Kg. Shs. 70.00 or 50%
6001.99.00	Pile fabrics of other textile materials.	Per Kg. Shs. 70.00 or 50%
6002.10.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. Shs. 70.00 or 50%
6002.20.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm.	Per Kg. Shs. 70.00 or 50%
6002.30.00	Other knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. Shs. 70.00 or 50%
6002.41.00	Other fabrics, warp knit (including those made on gallon knitting machines), of wool or fine animal hair.	Per Kg. Shs. 70.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6002.42.00	Other fabrics, warp knit (including those made on gallon knitting machines), of cotton.	Per Kg. Shs. 70.00 or 50%
6002.43.00	Other fabrics, warp knit (including those made on gallon knitting machines), of man-made fibres.	Per Kg. Shs. 70.00 or 50%
6002.49.00	Other fabrics, warp knit (including those made on gallon knitting machines), of other fibres.	Per Kg. Shs. 70.00 or 50%
6002.91.00	Other knitted or crocheted fabrics, of wool or fine animal hair.	Per Kg. Shs. 70.00 or 50%
6002.92.00	Other knitted or crocheted fabrics, of cotton.	Per Kg. Shs. 70.00 or 50%
6002.93.00	Other knitted or crocheted fabrics, of man-made fibres.	Per Kg. Shs. 70.00 or 50%
6002.99.00	Other knitted or crocheted fabrics, of other fibres.	Per Kg. Shs. 70.00 or 50%
6101.10.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6101.30.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and articles of man-made fibres, knitted or	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6101.90.00	crocheted. Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6102.20.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6102.30.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6102.90.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.11.00	Men's or boys' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.12.00	Men's or boys' suits, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6103.19.00	Men's or boys' suits, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.21.00	Men's or boys' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.22.00	Men's or boys' ensembles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.23.00	Men's or boys' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.29.00	Men's or boys' ensembles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.32.00	Men's or boys' jackets and blazers, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.33.00	Men's or boys' jackets and blazers, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.39.00	Men's or boys' jackets and blazers, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6103.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.11.00	Women's or girls' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.12.00	Women's or girls' suits, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.13.00	Women's or girls' suits, of synthetic fibres, knitted or crocheted	Each Shs. 100.00 or 50%
6104.19.00	Women's or girls' suits, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.21.00	Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.22.00	Women's or girls' ensembles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.23.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.29.00	Women's or girls' ensembles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.31.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.32.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.33.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6104.39.00	Women's or girls' jackets and blazers of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.41.00	Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.42.00	Women's or girls' dresses, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.43.00	Women's or girls' dresses, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.44.00	Women's or girls' dresses of artificial fibres knitted or crocheted.	Each Shs. 100.00 or 50%
6104.49.00	Women's or girls' dresses, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.52.00	Women's or girls' skirts and divided skirts, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.59.00	Women's or girls' skirts and divided skirts, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6105.10.00	Men's or boys' shirts, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6105.20.00	Men's or boys' shirts, of man-made fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6105.90.00	Men's or boys' shirts, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted.	Each Shs. 100.00 or 50%
6106.20.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted.	Each Shs. 100.00 or 50%
6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 50%
6107.11.00	Men's or boys' underpants and briefs, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.12.00	Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.19.00	Men's or boys' underpants and briefs, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6107.21.00	Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.92.00	Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6107.99.00	Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.11.00	Women's or girl's slips and petticoats, of other man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.19.00	Women's or girls' slips and petticoats, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.21.00	Women's or girls' briefs and panties, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.22.00	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.29.00	Women's or girls' briefs and panties, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.31.00	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6108.32.00	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.39.00	Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.91.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.92.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6108.99.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles of other textile materials knitted or crocheted.	Each Shs. 30.00 or 50%
6109.10.00	T-shirts, singlets and other vests, of cotton, knitted or crocheted.	Each Shs. 30.00 or 50%
6109.90.00	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6110.10.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 50.00 or 50%
6110.20.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of cotton, knitted or crocheted.	Each Shs. 50.00 or 50%
6110.30.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 50.00 or 50%
6110.90.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of other textile materials, knitted or	Each Shs. 50.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	crocheted.	
6111.10.00	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted.	Each Shs. 20.00 or 50%
6111.20.00	Babies' garments and clothing accessories, of cotton, knitted or crocheted.	Each Shs. 20.00 or 50%
6111.30.00	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted.	Each Shs. 20.00 or 50%
6111.90.00	Babies' garments and clothing accessories, of other textile materials, knitted or crocheted.	Each Shs. 20.00 or 50%
6112.11.00	Track suits, of cotton, knitted or crocheted.	Each Shs. 50.00 or 50%
6112.12.00	Track suits, of synthetic fibres, knitted or crocheted.	Each Shs. 50.00 or 50%
6112.19.00	Track suits, of other textile materials, knitted or crocheted.	Each Shs. 50.00 or 50%
6112.20.00	Ski suits, knitted or crocheted.	Each Shs. 50.00 or 50%
6112.31.00	Men's or boys' swimwear, of synthetic fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6112.39.00	Men's or boys' swimwear, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6112.41.00	Women's or girls' swimwear, of synthetic fibres, knitted or crocheted.	Each Shs. 30.00 or 50%
6112.49.00	Women's or girls' swimwear, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6113.00.00	Garments, made up of knitted or crocheted textile fabrics impregnated, coated, rubberized or laminated with plastics.	Each Shs. 100.00 or 50%
6114.10.00	Other garments, knitted or crocheted, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6114.20.00	Other garments, knitted or crocheted of cotton.	Each Shs. 100.00 or 50%
6114.30.00	Other garments, knitted or crocheted of man-made fibres.	Each Shs. 100.00 or 50%
6114.90.00	Other garments, knitted or crocheted of other textile materials.	Each Shs. 100.00 or 50%
6115.11.00	Panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted.	Each Shs. 30.00 or 50%
6115.12.00	Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted.	Each Shs. 30.00 or 50%
6115.19.00	Panty hose and tights, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6115.20.00	Women's full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6115.91.00	Stockings, socks and other hosiery, of wool or fine animal hair, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6115.92.00	Stockings, socks and other hosiery, of cotton, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6115.93.00	Stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted.	Per Pair Shs. 20.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6115.99.00	Stockings, socks and other hosiery, of other textile materials, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6116.10.00	Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6116.91.00	Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 30.00 or 50%
6116.92.00	Other gloves, mittens and mitts, of cotton, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6116.93.00	Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted.	Per Pair Shs. 20.00 or 50%
6116.99.00	Other gloves, mittens and mitts, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 50%
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted.	Each Shs. 30.00 or 50%
6117.20.00	Ties, bow ties and cravats, knitted or crocheted.	Each Shs. 30.00 or 50%
6117.80.00	Other clothing accessories.	Each Shs. 30.00 or 50%
6117.90.00	Parts of garments or clothing accessories.	Each Shs. 20.00 or 50%
6201.11.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6201.12.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6201.13.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs. 100.00 or 50%
6201.19.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials.	Each Shs. 100.00 or 50%
6201.91.00	Men's or boys' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6201.92.00	Men's or boys' other garments, of cotton.	Each Shs. 100.00 or 50%
6201.93.00	Men's or boys' other garments, of man-made fibres.	Each Shs. 100.00 or 50%
6201.99.00	Men's or boys' other garments, of other textile materials.	Each Shs. 100.00 or 50%
6202.11.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6202.12.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs. 100.00 or 50%
6202.13.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs. 100.00 or 50%
6202.19.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material.	Each Shs. 100.00 or 50%
6202.91.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6202.92.00	Women's or girls' other garments, of cotton.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6202.93.00	Women's or girls' other garments, of man-made fibres.	Each Shs. 100.00 or 50%
6202.99.00	Women's or girls' other garments, of other textile materials.	Each Shs. 100.00 or 50%
6203.11.00	Men's or boys' suits, of wool or fine animal hair.	Each Shs. 250.00 or 50%
6203.12.00	Men's or boys' suits, of synthetic fibres.	Each Shs. 250.00 or 50%
6203.19.00	Men's or boys' suits, of other textile materials.	Each Shs. 250.00 or 50%
6203.21.00	Men's or boys' ensembles, of wool or fine animal hair.	Each Shs. 250.00 or 50%
6203.22.00	Men's or boys' ensembles, of cotton.	Each Shs. 250.00 or 50%
6203.23.00	Men's or boys' ensembles, of synthetic fibres.	Each Shs. 250.00 or 50%
6203.29.00	Men's or boys' ensembles, of other textile materials.	Each Shs. 250.00 or 50%
6203.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6203.32.00	Men's or boys' jackets and blazers, of cotton	Each Shs. 100.00 or 50%
6203.33.00	Men's or boys' jackets and blazers, of synthetic fibres.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6203.39.00	Men's or boys' jackets and blazers, of other textile materials.	Each Shs. 100.00 or 50%
6203.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6203.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs. 100.00 or 50%
6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs. 100.00 or 50%
6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs. 100.00 or 50%
6204.11.00	Women's or girls' suits, of wool or fine animal hair.	Each Shs. 250.00 or 50%
6204.12.00	Women's or girls' suits, of cotton.	Each Shs. 250.00 or 50%
6204.13.00	Women's or girls' suits, of synthetic fibres.	Each Shs. 250.00 or 50%
6204.19.00	Women's or girls' suits, of other textile materials.	Each Shs. 250.00 or 50%
6204.21.00	Women's or girls' ensembles, of wool or fine animal hair.	Each Shs. 250.00 or 50%
6204.22.00	Women's or girls' ensembles, of cotton.	Each Shs. 250.00 or 50%
6204.23.00	Women's or girls' ensembles, of synthetic fibres.	Each Shs. 250.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6204.29.00	Women's or girls' ensembles, of other textile materials.	Each Shs. 250.00 or 50%
6204.31.00	Women's or girls' jackets and blazers, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6204.32.00	Women's or girls' jackets and blazers, of cotton.	Each Shs. 100.00 or 50%
6204.33.00	Women's or girls' jackets and blazers , of synthetic fibres.	Each Shs. 100.00 or 50%
6204.39.00	Women's or girls' jackets and blazers, of other textile materials.	Each Shs. 100.00 or 50%
6204.41.00	Women's or girls' dresses, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6204.42.00	Women's or girls' dresses, of cotton.	Each Shs. 100.00 or 50%
6204.43.00	Women's or girls' dresses, of synthetic fibres.	Each Shs. 100.00 or 50%
6204.44.00	Women's or girls' dresses, of artificial fibres.	Each Shs. 100.00 or 50%
6204.49.00	Women's or girls' dresses, of other textile materials.	Each Shs. 100.00 or 50%
6204.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6204.52.00	Women's or girls' skirts and divided skirts, of cotton.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6204.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres.	Each Shs. 100.00 or 50%
6204.59.00	Women's or girls' skirts and divided skirts, of other textile materials.	Each Shs. 100.00 or 50%
6204.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6204.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs. 100.00 or 50%
6204.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs. 100.00 or 50%
6204.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs. 100.00 or 50%
6205.10.00	Men's or boys' shirts, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6205.20.00	Men's or boys' shirts, of cotton.	Each Shs. 100.00 or 50%
6205.30.00	Men's or boys' shirts, of man-made fibres.	Each Shs. 100.00 or 50%
6205.90.00	Men's or boys' shirts, of other textile materials.	Each Shs. 100.00 or 50%
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste.	Each Shs. 100.00 or 50%
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6206.30.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton.	Each Shs. 100.00 or 50%
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres.	Each Shs. 100.00 or 50%
6206.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials.	Each Shs. 100.00 or 50%
6207.11.00	Men's or boys' underpants and briefs, of cotton.	Each Shs. 30.00 or 50%
6207.19.00	Men's or boys' underpants and briefs, of other textile materials.	Each Shs. 30.00 or 50%
6207.21.00	Men's or boys' nightshirts and pyjamas, of cotton.	Each Shs. 30.00 or 50%
6207.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres.	Each Shs. 30.00 or 50%
6207.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials.	Each Shs. 30.00 or 50%
6207.91.00	Men's or boys' other undergarments, of cotton.	Each Shs. 30.00 or 50%
6207.92.00	Men's or boys' other undergarments, of man-made fibres.	Each Shs. 30.00 or 50%
6207.99.00	Men's or boys' other undergarments, of other textile materials.	Each Shs. 30.00 or 50%
6208.11.00	Women's or girls' slips and petticoats, of cotton.	Each Shs. 30.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6208.19.00	Women's or girls' slips and petticoats, of other textile materials.	Each Shs. 30.00 or 50%
6208.21.00	Women's or girls' nightdresses and pyjamas, of cotton.	Each Shs. 30.00 or 50%
6208.22.00	Women's or girls' nightdresses and pyjamas, of man-made fibres.	Each Shs. 30.00 or 50%
6208.29.00	Women's or girls' nightdresses and pyjamas, of other textile materials.	Each Shs. 30.00 or 50%
6208.91.00	Women's or girls' other undergarments, of cotton.	Each Shs. 30.00 or 50%
6208.92.00	Women's or girls' other undergarments, of man-made fibres.	Each Shs. 30.00 or 50%
6208.99.00	Women's or girls' other undergarments, of other textile materials.	Each Shs. 30.00 or 50%
6209.10.00	Babies' garments and clothing accessories, of wool or fine animal hair.	Each Shs. 20.00 or 50%
6209.20.00	Babies' garments and clothing accessories, of cotton.	Each Shs. 20.00 or 50%
6209.30.00	Babies' garments and clothing accessories, of synthetic fibres.	Each Shs. 20.00 or 50%
6209.90.00	Babies' garments and clothing accessories, of other textile materials.	Each Shs. 20.00 or 50%
6210.10.00	Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6210.20.90	Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile materials, impregnated, coated, covered or laminated with plastics.	Each Shs. 100.00 or 50%
6210.30.00	Other women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 100.00 or 50%
6210.40.00	Other men's or boys' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 100.00 or 50%
6210.50.00	Other women's or girls' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 100.00 or 50%
6211.11.00	Men's or boys' swimwear.	Each Shs. 30.00 or 50%
6211.12.00	Women's or girls' swimwear.	Each Shs. 30.00 or 50%
6211.20.00	Ski suits.	Each Shs. 30.00 or 50%
6211.31.00	Men's or boys' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6211.32.00	Men's or boys' other garments, of cotton.	Each Shs. 100.00 or 50%
6211.33.00	Men's or boys' other garments, of man-made fibres.	Each Shs. 100.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6211.39.00	Men's or boys' other garments, of other textile materials.	Each Shs. 100.00 or 50%
6211.41.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 50%
6211.42.00	Women's or girls' other garments, of cotton.	Each Shs. 100.00 or 50%
6211.43.00	Women's or girls' other garments, of man-made fibres.	Each Shs. 100.00 or 50%
6211.49.00	Women's or girls' other garments, of other textile materials.	Each Shs. 100.00 or 50%
6212.10.00	Brassières, whether or not knitted or crocheted.	Each Shs. 30.00 or 50%
6212.20.00	Girdles and panty-girdles, whether or not knitted or crocheted.	Each Shs. 30.00 or 50%
6212.30.00	Corselettes, whether or not knitted or crocheted.	Each Shs. 30.00 or 50%
6212.90.00	Corsets, braces, suspenders, garters and similar articles.	Each Shs. 30.00 or 50%
6213.10.00	Handkerchiefs of silk or silk waste.	50%
6213.20.00	Handkerchiefs of cotton.	50%
6213.90.00	Handkerchiefs of other textile materials.	50%
6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste.	Each Shs. 30.00 or 50%
6214.20.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair.	Each Shs. 30.00 or 50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres.	Each Shs. 30.00 or 50%
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibres.	Each Shs. 30.00 or 50%
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials.	Each Shs. 30.00 or 50%
6215.10.00	Ties, bow ties and cravats, of silk or silk waste.	Each Shs. 30.00 or 50%
6215.20.00	Ties, bow ties and cravats, of man-made fibres.	Each Shs. 30.00 or 50%
6215.90.00	Ties, bow ties and cravats, of other textile materials.	Each Shs. 30.00 or 50%
6216.00.00	Gloves, mittens and mitts, not knitted or crocheted.	50%
6217.10.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's or girls' garments.	50%
6217.90.00	Parts of garments or of garment accessories.	50%
6301.10.00	Electric blankets.	50%
6301.20.00	Blankets other than electric blankets of wool or fine animal hair.	50%
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton.	50%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6301.90.00	Other blankets (other than electric blankets) and travelling rugs.	50%
6302.10.00	Bed linen, knitted or crocheted.	50%
6302.21.00	Bed linen (not knitted or crocheted), of cotton, printed.	Per Sq.m. Shs. 6.00 or 50%
6302.22.00	Bed linen (not knitted or crocheted), of man-made fibres.	Per Sq.m. Shs. 6.00 or 50%
6302.29.00	Bed linen of other textile materials.	Per Sq.m. Shs. 6.00 or 50%
6302.31.00	Other bed linen (not knitted or crocheted), of cotton.	Per Sq.m. Shs. 6.00 or 50%
6302.32.00	Other bed linen of man-made fibres.	Per Sq.m. Shs. 6.00 or 50%
6302.39.00	Other bed linen of other textile materials.	Per Sq.m. Shs. 6.00 or 50%
6302.40.00	Table linen knitted or crocheted.	50%
6302.51.00	Other table linen (not knitted or crocheted), of cotton.	Per Sq.m. Shs. 6.00 or 50%
6302.52.00	Other table linen (not knitted or crocheted), of flax.	Per Sq.m. Shs. 6.00 or 50%
6302.53.00	Other table linen (not knitted or crocheted), of man-made fibres.	Per Sq.m. Shs. 6.00 or 50%
6302.59.00	Other table linen (not knitted or crocheted), of other textile materials.	Per Sq.m. Shs. 6.00 or 50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, (not knitted or crocheted), of cotton.	Per Sq.m. Shs. 6.00 or 50%
6302.91.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of cotton.	Per Sq.m. Shs. 6.00 or 50%
6302.92.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of flax.	Per Sq.m. Shs. 6.00 or 50%
6302.93.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of man-made fibres.	Per Sq.m. Shs. 6.00 or 50%
6302.99.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of other textile materials.	Per Sq.m. Shs. 6.00 or 50%
6303.11.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of cotton.	50%
6303.12.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres.	50%
6303.19.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	50%
6303.91.00	Other curtains (including drapes), interior blinds; curtain or bed valances, of cotton.	Per Sq.m. Shs. 6.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6303.92.00	Other curtains, interior blinds; curtain or bed valances, of synthetic fibres.	Per Sq.m. Shs. 6.00 or 50%
6303.99.00	Other curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	Per Sq.m. Shs. 6.00 or 50%
6304.11.00	Bedspreads, knitted or crocheted.	50%
6304.19.00	Other bedspreads.	Per Sq.m. Shs. 6.00 or 50%
6304.91.00	Other furnishing articles, knitted or crocheted.	50%
6304.92.00	Other furnishing articles not knitted or crocheted, of cotton.	Per Sq.m. Shs. 6.00 or 50%
6304.93.00	Other furnishing articles not knitted or crocheted, of synthetic fibres.	Per Sq.m. Shs. 6.00 or 50%
6304.99.00	Other furnishing articles, not knitted or crocheted, of other textile materials.	Per Sq.m. Shs. 6.00 or 50%
6305.10.00	Jute and sisal bags and sacks of a kind used for the packing of goods.	50%
6305.20.00	Sacks and bags of cotton, of a kind used for the packing of goods.	50%
6305.31.00	Sacks and bags of polyethylene or polypropylene strip or the like, of a kind used for the packing of goods.	50%
6305.39.00	Sacks and bags of other man-made textile materials, of a kind used for the packing of goods.	50%
6305.90.00	Sacks and bags of other textile materials, of a kind used for the packing of goods.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6306.11.00	Tarpaulins, awnings and sunblinds, of cotton.	50%
6306.12.00	Tarpaulins, awnings and sunblinds, of synthetic fibres.	50%
6306.19.00	Tarpaulins, awnings and sunblinds, of other textile materials.	50%
6306.21.00	Tents, of cotton.	50%
6306.22.00	Tents, of synthetic fibres.	50%
6306.29.00	Tents, of other textile materials.	50%
6306.31.00	Sails of synthetic fibres.	50%
6306.39.00	Sails of other textile materials.	50%
6306.41.00	Pneumatic mattresses, of cotton.	50%
6306.49.00	Pneumatic mattresses, of other textile materials.	50%
6306.91.00	Other camping goods, of cotton.	50%
6306.99.00	Other camping goods, of other textile materials.	50%
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.	50%
6307.20.00	Life jackets and life belts.	50%
6307.90.00	Other made up articles, including dress patterns.	50%
6308.00.00	Sets consisting of woven fabrics and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	50%
6309.00.00	Worn clothing and other worn articles.	50%
6310.10.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles, sorted.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6310.90.00	Other used or new rags, scrap twine, cordage rope and cables and worn out articles.	25%
6401.10.00	Waterproof footwear with outer soles and uppers of rubber or of plastics, incorporating a protective metal toe-cap.	Per Pair Shs. 30.00 or 50%
6401.91.00	Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the knee.	Per Pair Shs. 30.00 or 50%
6401.92.00	Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the ankle but not covering the knee.	Per Pair Shs. 30.00 or 50%
6401.99.00	Other waterproof footwear with outer soles and uppers of rubber or plastics.	Per Pair Shs. 30.00 or 50%
6402.11.00	Ski-boots and cross-country ski footwear.	Per Pair Shs. 30.00 or 50%
6402.19.90	Other sports footwear with outer soles and uppers of rubber or of plastics.	Per Pair Shs. 30.00 or 50%
6402.20.00	Other footwear with upper straps or thongs assembled to the sole by means of plugs.	Per Pair Shs. 30.00 or 50%
6402.30.00	Other footwear, incorporating a protective metal toe-cap.	Per Pair Shs. 30.00 or 50%
6402.91.00	Other footwear with outer soles and uppers of rubber or plastics, covering the ankle.	Per Pair Shs. 30.00 or 50%
6402.99.00	Other footwear with outer soles and uppers of rubber or plastics.	Per Pair Shs. 30.00 or 50%
6403.11.00	Ski-boots and cross-country ski footwear with outer soles of rubber, plastics, leather or composition leather and	Per Pair Shs. 30.00 or 50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6403.19.90	uppers of leather. Other sports footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Per Pair Shs. 50.00 or 50%
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	Per Pair Shs. 50.00 or 50%
6403.30.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	Per Pair Shs. 50.00 or 50%
6403.40.00	Other footwear, incorporating a protective metal toe-cap.	Per Pair Shs. 50.00 or 50%
6403.51.00	Other footwear with outer soles of leather, covering the ankle.	Per Pair Shs. 50.00 or 50%
6403.59.00	Other footwear with outer soles of leather and uppers of leather.	Per Pair Shs. 50.00 or 50%
6403.91.00	Other footwear with outer soles of rubber, plastics or composition leather and uppers of leather, covering the ankle.	Per Pair Shs. 50.00 or 50%
6403.99.00	Other footwear with outer soles of rubber or plastics and uppers of leather.	Per Pair Shs. 50.00 or 50%
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or of plastics.	Per Pair Shs. 30.00 or 50%
6404.19.00	Other footwear with outer soles of rubber or of plastics and uppers of textile materials.	Per Pair Shs. 30.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6404.20.00	Footwear with outer soles of leather or composition leather and uppers of textile materials.	Per Pair Shs. 50.00 or 50%
6405.10.00	Other footwear with uppers of leather or composition leather.	Per Pair Shs. 50.00 or 50%
6405.20.00	Other footwear with uppers of textile materials.	Per Pair Shs. 50.00 or 50%
6405.90.00	Other footwear.	Per Pair Shs. 50.00 or 50%
6406.10.10	Uppers, other than stiffeners, complete.	50%
6406.10.90	Other uppers and parts thereof, other than stiffeners.	50%
6406.20.10	Outer rubber soles and heels for making sandals.	25%
6406.20.30	Other outer rubber soles and heels.	30%
6406.20.40	Outer plastic soles and heels for making sandals.	30%
6406.20.90	Other outer soles and heels of plastic.	30%
6406.91.00	Other parts of footwear of wood.	50%
6406.99.10	Other rubber footwear parts (including straps) for making sandals.	30%
6406.99.20	Gaiters, spats, leggings, cricket pads and shin-guards.	50%
6406.99.90	Other parts of footwear of other materials.	50%
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	50%
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	Each Shs. 20.00 or 30%
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Each Shs. 20.00 or 30%
6505.10.00	Hair-nets of any material, whether or not lined or trimmed.	30%
6505.90.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabrics, in the piece (but not in strips), whether or not lined or trimmed.	Each Shs. 20.00 or 30%
6506.10.00	Safety headgear whether or not lined or trimmed.	Each Shs. 20.00 or 30%
6506.91.00	Other headgear, whether or not lined or trimmed, of rubber or of plastics.	Each Shs. 20.00 or 30%
6506.92.00	Other headgear of furskin whether or not lined or trimmed.	Each Shs. 20.00 or 50%
6506.99.00	Other headgear, whether or not lined or trimmed, of other materials.	Each Shs. 20.00 or 30%
6507.00.00	Head-bands, linings, covered hat foundations, hat frames, peaks and chinstraps, for headgear.	50%
6601.10.00	Garden or similar umbrellas.	50%
6601.91.00	Other umbrellas and sun umbrellas having a telescopic shaft.	50%
6601.99.00	Other umbrellas and sun umbrellas.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	50%
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	30%
6702.10.00	Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit, of plastics.	50%
6702.90.00	Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit, of other materials.	50%
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	50%
6704.11.00	Complete wigs of synthetic textile materials.	50%
6704.19.00	Other wigs, false beards, eyebrows and eyelashes, switches and the like of synthetic textile materials other than complete wigs.	50%
6704.20.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of human hair.	50%
6704.90.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of animal hair or of other textile materials; articles of human hair not elsewhere specified or included.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	50%
6802.10.00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder.	50%
6802.21.00	Marble, travertine and alabaster.	50%
6802.22.00	Other monumental or building stone and articles thereof of other calcareous stone.	50%
6802.23.00	Other monumental or building stone and articles thereof of granite.	50%
6802.29.00	Other monumental or building stone and articles thereof of other stone.	50%
6802.91.10	Sinks and basins of natural stone.	50%
6802.91.90	Other marble, travertine and alabaster.	50%
6802.92.20	Sinks and basins of other calcareous stone.	50%
6802.92.90	Other calcareous stone.	50%
6802.93.20	Sinks and basins of granite.	50%
6802.93.90	Other granite.	50%
6802.99.12	Sinks and basins of other stone.	50%
6802.99.19	Other stone and articles thereof.	50%
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6804.10.00	Millstones and grindstones for milling, grinding or pulping.	30%
6804.21.00	Other millstones, grindstones and the like of agglomerated synthetic or natural diamond.	30%
6804.22.00	Other millstones, grindstones and the like of other agglomerated abrasives or of ceramics.	30%
6804.23.00	Other millstones, grindstones, grinding wheels and the like of natural stone.	30%
6804.30.00	Hand sharpening or polishing stones.	50%
6805.10.00	Natural or artificial abrasive powder or grain on a base of woven textile fabric only.	30%
6805.20.00	Natural or artificial abrasive powder or grain on a base of paper or paperboard only.	30%
6805.30.00	Natural or artificial abrasive powder or grain on a base of other materials.	30%
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	50%
6810.11.00	Building blocks and bricks.	50%
6810.19.00	Tiles, flagstones and similar articles.	50%
6810.20.00	Pipes of cement, concrete or artificial stone.	50%
6810.91.00	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial stone.	50%
6810.99.20	Bathtubs, sinks, cisterns and shower trays.	50%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6810.99.30	Lavatory bowls, bidets and similar sanitary ware.	50%
6810.99.90	Other articles of cement, concrete or artificial stone.	50%
6811.10.00	Corrugated sheets of asbestos-cement.	30%
6811.20.00	Other sheets, panels, tiles and similar articles.	30%
6811.30.00	Tubes, pipes and tube or pipe fittings.	25%
6811.90.10	Guttering and ridgings.	30%
6811.90.20	Lavatory basins, sinks and similar ware of asbestos-cement or the like.	50%
6811.90.90	Other articles of asbestos-cement, of cellulose fibre cement or the like.	50%
6812.20.00	Yarn and thread of asbestos.	25%
6812.30.00	Cords and string, whether or not plaited, of asbestos.	25%
6812.40.00	Woven or knitted fabric of asbestos.	25%
6812.50.00	Clothing, clothing accessories, footwear and headgear of asbestos.	25%
6812.70.00	Compressed asbestos fibre jointing, in sheets or rolls.	25%
6812.90.10	Tubing and conduits of asbestos.	25%
6812.90.20	Gaskets and padding joints of asbestos.	25%
6812.90.90	Other articles of fabricated asbestos fibres.	25%
6813.10.00	Brake linings and pads.	25%
6815.10.00	Non-electrical articles of graphite or other carbon not elsewhere specified.	25%
6815.20.00	Articles of peat not elsewhere specified.	25%
6815.91.00	Other articles of stone or of other mineral substances containing magnesite, dolomite or chromite not elsewhere	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6815.99.00	specified. Other articles of stone or of other mineral substances not elsewhere specified.	25%
6904.10.00	Ceramic building bricks.	50%
6904.90.00	Other ceramic articles, support or filler tiles and the like.	50%
6905.10.00	Roofing tiles.	50%
6905.90.00	Chimney-pots, cowls, chimney liners and other ceramic constructional goods.	50%
6906.00.10	Ceramic guttering.	50%
6906.00.20	Ceramic rain water evacuation pipes.	50%
6906.00.90	Other ceramic pipes, conduits and pipe fittings.	50%
6907.10.00	Unglazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg. Shs. 2.50 or 50%
6907.90.00	Other unglazed ceramic flags and paving, cubes and the like, whether or not on a backing.	Per Kg. Shs. 5.00 or 50%
6908.10.00	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg. Shs. 2.50 or 50%
6908.90.00	Other glazed ceramic flags and paving, hearth wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	Per Kg. Shs. 5.00 or 50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6909.90.90	Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	50%
6910.10.10	Lavatory cisterns with or without toilet bowls of porcelain or china.	50%
6910.10.90	Other ceramic sanitary fixtures of porcelain or china.	30%
6910.90.10	Other lavatory cisterns with or without toilet bowls.	50%
6910.90.90	Other ceramic sanitary fixtures.	30%
6911.10.00	Tableware and kitchenware, of porcelain or china.	50%
6911.90.00	Other household articles and toilet articles, of porcelain or china.	50%
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	50%
6913.10.00	Statuettes and other ornamental articles of porcelain or china.	50%
6913.90.00	Other statuettes and other ornamental ceramic articles.	50%
6914.10.10	Door and window fittings of porcelain or china.	25%
6914.10.90	Other ceramic articles of porcelain or china.	50%
6914.90.10	Other ceramic door and window fittings.	25%
6914.90.90	Other ceramic articles.	50%
7002.10.00	Balls of glass.	25%
7007.11.00	Toughened safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.	30%
7007.19.00	Other toughened safety glass.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7007.21.00	Laminated safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.	30%
7007.29.00	Other laminated safety glass.	30%
7009.10.00	Rear-view mirrors for vehicles.	50%
7009.91.00	Other glass mirrors, unframed.	50%
7009.92.00	Other glass mirrors, framed.	50%
7010.90.10	Glass carboys, flasks and similar containers, stoppers, lids and other closures of glass.	25%
7010.90.20	Glass bottles and jars.	50%
7010.90.90	Pots, phials and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass.	30%
7013.10.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of glass-ceramics.	50%
7013.21.00	Drinking glasses other than of glass-ceramics of lead crystal.	50%
7013.29.00	Other drinking glasses other than of glass-ceramics.	50%
7013.31.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes of lead crystal other than of glass-ceramics.	50%
7013.32.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics, of other glass having a linear coefficient of	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7013.39.00	expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300 °C. Other glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics.	50%
7013.91.00	Other glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of lead crystal.	50%
7013.99.00	Other glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes.	50%
7014.00.00	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	30%
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	50%
7016.90.00	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed glass of a kind used for building purposes; leaded lights and the like; meticellular or foam glass in blocks, panels, or similar forms of glass.	50%
7018.10.00	Glass beads, imitation pearls, imitation precious stones and similar glass smallwares, other than imitation jewellery.	50%
7018.20.00	Glass microspheres not exceeding 1 mm in diameter.	50%
7018.90.00	Glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass.	50%
7019.20.00	Woven fabrics, including narrow fabrics of glass fibres.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7019.31.00	Mats of glass fibres.	50%
7019.32.00	Thin sheets (voiles) of glass fibres.	50%
7019.39.00	Other webs, mattresses, boards and similar non-woven products of glass.	50%
7019.90.20	Tulle, lace; braids and ornamental trimmings; pile fabrics knitted or crocheted, of glass fibres.	50%
7019.90.30	Other fabrics of glass fibres.	50%
7019.90.90	Other glass fibres and articles thereof.	30%
7020.00.90	Other articles of glass.	30%
7101.10.00	Natural pearls.	50%
7101.21.00	Cultured pearls, unworked.	50%
7101.22.00	Cultured pearls, worked.	50%
7102.10.00	Unsorted diamonds, whether or not worked but not mounted or set.	50%
7102.21.00	Industrial diamonds, unworked or simply sawn, cleaved or bruted, but not mounted or set.	25%
7102.29.00	Other industrial diamonds.	25%
7102.31.00	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted, but not mounted or set.	50%
7102.39.00	Other non-industrial diamonds, not mounted or set.	50%
7103.10.00	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped.	50%
7103.91.00	Rubies, sapphires and emeralds, otherwise worked.	50%
7103.99.00	Other precious or semi-precious stones other than rubies, sapphires and emeralds, otherwise worked.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7104.10.00	Piezo-electric quartz.	50%
7104.20.00	Other unworked or simply sawn or roughly shaped synthetic or semi-precious stones.	50%
7104.90.00	Other synthetic or reconstructed precious or semi-precious stones, whether or not worked.	50%
7105.10.00	Dust and powder of diamonds.	30%
7105.90.00	Dust and powder of other natural or synthetic precious or semi-precious stones.	30%
7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.	30%
7112.20.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	50%
7112.90.00	Waste and scrap of other precious metal or of metal clad with precious metal.	50%
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.	50%
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	50%
7113.20.00	Articles of jewellery and parts thereof, of base metal, clad with precious metal.	50%
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or clad with other precious metal.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	50%
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with other precious metal.	50%
7115.10.00	Catalysts in the form of wire cloth or grill of platinum.	50%
7115.90.00	Other articles of precious metal or of metal clad with other precious metal.	50%
7116.10.00	Articles of natural or cultured pearls.	50%
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).	50%
7117.11.00	Cuff-links and studs of base metal, whether or not plated with precious metals.	50%
7117.19.00	Other imitation jewellery of base metal, whether or not plated with precious metals.	50%
7117.90.10	Other imitation jewellery of plastics.	50%
7117.90.20	Other imitation jewellery of wood.	50%
7117.90.30	Other imitation jewellery of ceramic.	50%
7117.90.40	Other imitation jewellery of glass.	50%
7117.90.90	Other imitation jewellery of other materials.	50%
7208.35.90	Other flat-rolled products of iron or non-alloy steel of a thickness of 1.5 mm or less.	25%
7208.90.00	Other flat-rolled products of iron or non-alloy steel, not in coils, not further worked than hot-rolled.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7209.12.90	Other flat-rolled products of iron or non-alloy steel, in coils, of a thickness exceeding 1 mm but not exceeding 1.5 mm.	25%
7209.13.00	Flat-rolled products of iron or non-alloy steel, in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	25%
7209.14.00	Flat-rolled products of iron or non-alloy steel, in coils, of a thickness of less than 0.5 mm.	25%
7209.22.90	Other flat rolled products of iron or non-alloy steel, in coils, of a thickness exceeding 1 mm but not exceeding 1.5 mm.	25%
7209.23.00	Flat-rolled products of iron, or non-alloy steel, in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	25%
7209.24.00	Flat-rolled products of iron or non-alloy steel, in coils, of a thickness of less than 0.5 mm	25%
7209.32.90	Other flat rolled products of iron or non-alloy steel, not in coils, of a thickness exceeding 1 mm but not exceeding 1.5 mm.	25%
7209.33.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	25%
7209.34.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of less than 0.5 mm.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7209.42.90	Other flat rolled products of iron or non-alloy steel, not in coils, of a thickness exceeding 1 mm. but not more than 1.5 mm.	25%
7209.43.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	25%
7209.44.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of less than 0.5 mm.	25%
7209.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	25%
7210.20.00	Flat-rolled products of iron, or non-alloy steel, plated or coated with lead, including terne-plate of a width of 600 mm or more.	30%
7210.31.10	Flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc, of a thickness of 1.5 mm or more.	25%
7210.31.90	Other flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc, of a thickness of less than 1.5 mm.	25%
7210.39.10	Other flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc of a thickness of 1.5 mm or more.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7210.39.90	Other flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc of a thickness of less than 1.5 mm.	25%
7210.41.10	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc, corrugated, of a thickness of 1.5 mm or more.	25%
7210.41.90	Flat-rolled products of iron, or non-alloy steel, otherwise plated or coated with zinc, corrugated, of a thickness of less than 1.5 mm.	25%
7210.49.10	Other flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc of a thickness of 1.5 mm or more.	25%
7210.49.90	Other flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc, of a thickness of less than 1.5 mm.	25%
7210.60.00	Flat-rolled products of iron or non-alloy steel, plated or coated with aluminium.	30%
7210.70.00	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics.	30%
7210.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated, or coated.	30%
7213.10.00	Bars and rods, hot rolled, of iron or non-alloy steel containing indentations, ribs, grooves or other deformations produced during the rolling process.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7213.20.00	Bars and rods, hot rolled, of iron or non-alloy steel of free-cutting steel.	25%
7213.31.90	Other bars and rods of iron or non-alloy steel containing by weight less than 0.25% of carbon.	25%
7213.39.90	Other bars and rods of iron or non-alloy steel containing by weight less than 0.25% of carbon.	25%
7213.41.90	Other bars and rods of iron or non-alloy steel containing by weight 0.25% or more but less than 0.6% of carbon.	25%
7213.49.90	Other bars and rods of iron or non-alloy steel of a circular cross-section measuring less than 14 mm in diameter.	25%
7213.50.90	Other bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, containing by weight 0.6% or more of carbon.	25%
7214.10.00	Other bars and rods of iron or non-alloy steel, forged.	25%
7214.20.00	Other bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	25%
7214.30.00	Other bars and rods of free-cutting steel.	25%
7214.40.00	Other bars and rods of iron or non-alloy steel containing by weight 0.25% of carbon.	25%
7214.50.00	Other bars and rods of iron or non-alloy steel containing by weight 0.25% or more but less than 0.6% of carbon.	25%
7215.10.00	Other bars and rods of free-cutting steel, not further worked than cold-formed or cold-finished	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7215.20.00	Other bars and rods of iron or non-alloy steel not further worked than cold- formed or cold-finished, containing by weight less than 0.25% of carbon.	25%
7215.30.00	Other bars and rods of iron or non-alloy steel not further worked than cold- formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon.	25%
7215.90.00	Other bars and rods of iron or non-alloy steel.	25%
7216.21.00	L sections of iron or non-alloy steel.	25%
7216.22.00	T sections of iron or non-alloy steel.	25%
7216.40.00	L or T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	25%
7216.50.00	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded.	25%
7216.60.00	Angles, shapes and sections of iron or non-alloy steel, not further worked than cold-formed or cold-finished.	50%
7216.90.00	Other angles, shapes and sections of iron or non-alloy steel.	50%
7219.90.00	Other flat-rolled products of stainless steel of a width of 600 mm or more.	25%
7225.10.00	Flat-rolled products of other alloy of silicon-electrical steel.	15%
7225.20.00	Flat-rolled products of other alloy of high speed steel.	15%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7225.30.00	Other steel, of a width of 600 mm or more not further worked than hot-rolled, in coils.	15%
7225.40.00	Other steel, of a width of 600 mm or more not further worked than hot-rolled, not in coils.	15%
7225.50.00	Other steel, of a width of 600 mm or more not further worked than cold-rolled (cold-reduced)	15%
7225.90.00	Other flat-rolled products of other alloy steel of a width of 600 mm or more.	15%
7226.10.00	Flat-rolled products of other alloy steel, of a width of less than 600 mm of silicon-electrical steel.	15%
7226.20.00	Flat-rolled products of other alloy steel, of a width of less than 600 mm of high speed steel.	15%
7226.91.00	Flat-rolled products of other alloy steel, of a width of less than 600 mm not further worked than hot-rolled.	15%
7226.92.00	Flat-rolled products of other alloy steel, of a width of less than 600 mm not further worked than cold-rolled (cold-reduced).	15%
7226.99.00	Other flat-rolled products of other alloy steel, of a width of less than 600 mm of iron or steel.	15%
7301.20.00	Angles, shapes and sections.	50%
7303.00.10	Rain water evacuation pipes of cast iron.	50%
7303.00.90	Other tubes, pipes and hollow profiles, of cast iron.	50%
7304.10.00	Line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7304.20.00	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas, of iron (other than cast iron) or steel.	25%
7305.11.00	Line pipe, of iron or steel, of a kind used for oil or gas pipe lines, longitudinally submerged, arc welded.	30%
7305.12.00	Line pipe, of iron or steel, of a kind used for oil or gas pipe lines, other, longitudinally welded.	30%
7305.19.00	Other line pipe of iron or steel, of a kind used for oil or gas pipe lines.	30%
7305.20.00	Casing of iron or steel, of a kind used in drilling for oil or gas.	30%
7305.31.00	Other tubes and pipes of iron or steel, longitudinally welded.	30%
7305.39.00	Other tubes and pipes of iron or steel, welded.	30%
7305.90.00	Other tubes and pipes of iron or steel.	30%
7306.10.00	Line pipe of a kind used for oil or gas pipelines, of iron or steel.	30%
7306.20.00	Casing and tubing of a kind used in drilling for oil or gas, of iron or steel.	30%
7306.30.10	Other tubes, pipes and hollow profiles, of iron or non-alloy steel, galvanised, of a diameter of 12.5 cm or more	50%
7306.30.20	Other tubes, pipes and hollow profiles, of iron or non-alloy steel, galvanised, of a diameter of less than 12.5 cm.	50%
7306.30.30	Other tubes, pipes and hollow profiles, of iron or non-alloy steel, non-galvanised, of a diameter of 12.5 cm or more.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7306.30.90	Other tubes, pipes and hollow profiles, of iron or non-alloy steel, non-galvanised.	30%
7306.40.00	Tubes, pipes and hollow profiles, other, welded, of circular cross-section, of stainless steel.	30%
7306.50.10	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel, galvanised, of a diameter of 12.5 cm or more.	50%
7306.50.20	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel, galvanised, of a diameter of less than 12.5 cm.	50%
7306.50.30	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other iron or non-alloy steel, non-galvanised of a diameter of 12.5 cm or more.	50%
7306.50.90	Tubes, pipes and hollow profiles, other, non-galvanised, welded, of circular cross-section of other alloy steel.	30%
7306.60.00	Tubes, pipes and hollow profiles, other, welded, of non-circular cross section.	30%
7306.90.00	Other tubes, pipes and hollow profiles, of iron or steel.	30%
7308.10.00	Bridges and bridge-sections.	50%
7308.20.00	Towers and lattice masts.	50%
7308.30.00	Doors, windows and their frames and thresholds for doors.	50%
7308.40.00	Equipment for scaffolding, shuttering or pit-propping.	50%
7308.90.00	Other structures of iron or steel.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	50%
7310.10.10	Containers of a capacity of 136L or more designed for an operating pressure of less than 7 kg per sq. cm. of iron or steel, of a thickness exceeding 6 mm.	50%
7310.10.20	Containers of a capacity of 136 L or more designed for an operating pressure of less than 7 kg per sq. cm. of stainless steel, of a thickness exceeding 6 mm.	50%
7310.10.90	Other containers of iron or steel.	50%
7310.21.00	Cans of iron or steel, which are to be closed by soldering or crimping, of a capacity of less than 50 L.	50%
7310.29.00	Tanks, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas) of iron or steel, of a capacity of less than 50 L.	50%
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	25%
7313.00.10	Barbed wire, of iron or steel.	50%
7313.00.90	Other twisted loop or single flat wire, barbed or not and loosely twisted double wire of a kind used for fencing	50%
7314.11.00	Woven products of stainless steel.	30%
7314.19.00	Other woven products of iron or steel	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7314.20.00	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	30%
7314.30.00	Other grill, netting and fencing, welded at the intersection of iron or steel	30%
7314.41.00	Other grill, netting and fencing of iron or steel plated or coated with zinc	30%
7314.42.00	Other grill, netting and fencing, of iron or steel wire coated with plastics	30%
7314.49.00	Other grill, netting and fencing, of iron or steel wire.	30%
7314.50.00	Expanded metal of iron or steel.	30%
7315.12.10	Cycles and motor-cycle chains of iron or steel.	Each Shs. 12.00 or 30%
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	25%
7317.00.10	Hook nails.	50%
7317.00.20	Nails (including roofing nails), of iron or steel.	25%
7317.00.90	Tacks, drawing pins, staples and similar articles of iron or steel.	50%
7318.11.00	Coach screws of iron or steel.	50%
7318.12.00	Other wood screws, of iron or steel.	50%
7318.13.00	Screw hooks and screw rings, of iron or steel.	50%
7318.14.00	Self-tapping screws, of iron or steel.	50%
7318.15.00	Other screws and bolts, whether or not with their nuts or washers, of iron or steel.	50%
7318.16.00	Nuts of iron or steel.	50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7318.19.00	Other threaded articles, of iron or steel.	50%
7318.21.00	Spring washers and other lock washers of iron or steel.	50%
7318.22.00	Other washers, non-threaded of iron or steel.	50%
7318.23.00	Rivets, non-threaded of iron or steel.	50%
7318.24.00	Cotters and cotter-pins, non-threaded of iron or steel.	50%
7318.29.00	Other non-threaded articles of iron or steel.	50%
7319.10.00	Sewing, darning or embroidery needles of iron or steel.	25%
7319.20.00	Safety pins of iron or steel.	50%
7319.30.00	Other pins of iron or steel.	50%
7319.90.00	Bodkins, crotchet hooks, embroidery stilettoes and similar articles of iron or steel.	25%
7320.10.00	Leaf-springs and leaves therefor of iron or steel.	50%
7320.20.00	Helical springs of iron or steel.	50%
7320.90.00	Other springs of iron or steel.	50%
7321.11.10	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, unassembled, of iron or steel.	50%
7321.11.90	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, assembled or partly assembled, of iron or steel.	50%
7321.12.10	Unassembled cooking appliances and plate warmers of iron or steel.	Each Shs. 30.00 or 25%
7321.12.90	Assembled or partly assembled cooking appliances and plate warmers, of iron or steel.	Each Shs. 30.00 or 30%
7321.13.10	Cooking appliances and plate warmers for solid fuel, unassembled, of iron or steel.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7321.13.90	Cooking appliances and plate warmers for solid fuel, assembled or partly assembled, of iron or steel.	50%
7321.81.00	Other appliances for gas fuel or both gas and other fuels of iron or steel.	30%
7321.82.00	Other appliances for liquid fuel of iron or steel.	30%
7321.83.00	Other appliances for solid fuel of iron or steel.	30%
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like of iron or steel.	50%
7323.91.00	Table kitchen and other household articles and parts thereof, of cast iron, not enamelled.	50%
7323.92.10	Other cups, mugs, plates, trays and saucers of cast iron, enamelled.	Each Shs. 2.60 or 50%
7323.92.20	Other basins, bowls and dishes of cast iron, enamelled.	Each Shs. 2.60 or 50%
7323.92.30	Stewpans, saucepans and casseroles of cast iron, enamelled.	50%
7323.92.90	Other hollow-ware of cast iron, enamelled.	50%
7323.93.00	Table, kitchen and household articles of stainless steel.	50%
7323.94.10	Other cups, mugs, plates, trays and saucers of iron, (other than cast iron) or steel, enamelled.	Each Shs. 2.60 or 50%
7323.94.20	Other basins, bowls and dishes of iron, (other than cast iron) or steel, enamelled.	Each Shs. 2.60 or 50%
7323.94.30	Stewpans, saucepans and casseroles of iron (other than cast iron) or steel, enamelled.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7323.94.90	Other hollow-ware of iron (other than cast iron) or steel, enamelled.	50%
7323.99.10	Household buckets of iron or steel.	50%
7323.99.90	Other table, kitchen or household articles and parts thereof.	50%
7324.10.00	Sinks and wash basins, of stainless steel.	50%
7324.21.00	Baths of cast iron, whether or not enamelled.	50%
7324.29.00	Other baths of iron or steel.	50%
7324.90.10	Shower trays of iron or steel.	50%
7324.90.20	Flashing cisterns of iron or steel and parts thereof.	50%
7324.90.30	Sanitary buckets and pails, lavatory appliances and similar appliances for refuse collections and disposal, and parts thereof, of iron or steel.	50%
7324.90.90	Other sanitary ware and parts, of iron or steel.	50%
7325.99.10	Inspection traps, gratings, drain covers and similar castings for sewage water systems and the like, of iron and steel.	50%
7325.99.20	Manhole covers of weight 25 kg to 200 kg. of iron or steel.	50%
7325.99.30	Guttering and gutter spouts of iron or steel.	50%
7325.99.90	Other cast articles of iron or steel.	50%
7326.20.00	Articles of iron or steel wire.	25%
7326.90.10	Traps and snares for destruction of pests, of iron or steel.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7326.90.30	Fencing posts, trainers, winders, turnbuckles and similar fittings or fasteners of iron or steel.	50%
7326.90.90	Other articles of iron or steel.	50%
7409.21.00	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils.	30%
7409.29.00	Other plates, sheets and strip, of brass.	30%
7409.31.00	Plates, sheets and strip, of bronze, in coils.	30%
7409.39.00	Other plates, sheets and strip, of copper-tin base alloys (bronze).	30%
7409.40.00	Copper plates, sheets and strip, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	30%
7409.90.00	Plates, sheets and strip, of other copper alloys.	30%
7415.10.00	Nails and tacks, drawing pins, staples and similar articles of copper.	25%
7415.21.00	Washers (including spring washers) of copper.	25%
7415.29.00	Other articles of copper, not threaded.	25%
7415.31.00	Copper screws for wood.	25%
7415.32.00	Other copper screws; bolts and nuts of copper.	25%
7415.39.00	Other articles of copper, threaded.	25%
7416.00.00	Copper springs.	25%
7417.00.10	Complete portable oil burning pressure stoves, non-electric, of copper.	Each Shs. 30.00 or 50%
7417.00.20	Other copper cooking or heating apparatus of a kind used for domestic purposes.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like, of copper.	50%
7418.20.00	Sanitary ware and parts thereof of copper.	30%
7419.91.00	Other articles of copper, cast, moulded, stamped or forged, but not further worked.	30%
7419.99.10	Reservoirs, tanks, vats and similar containers of copper.	25%
7419.99.90	Other articles of copper.	30%
7508.00.10	Table, kitchen or other household articles of nickel.	30%
7508.00.90	Other articles of nickel.	25%
7604.10.00	Bars, rods and profiles of aluminium, not alloyed.	30%
7604.21.00	Hollow profiles of aluminium alloys.	30%
7604.29.00	Other bars, rods and profiles of aluminium alloys.	30%
7606.11.20	Other aluminium plates, sheets and strip, rectangular, enamelled, printed, lithographed, embossed or lacquered, not alloyed.	30%
7606.11.30	Other rectangular aluminium plates, sheets and strip, of a thickness, less than 7 mm, not alloyed.	25%
7606.12.20	Other rectangular plates, sheets and strip of aluminium alloys, enamelled, printed lithographed, embossed or lacquered.	30%
7606.12.30	Other lithographed, embossed or lacquered, plates, sheets and trip, of aluminium alloys of a thickness, less than 7 mm.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7606.92.20	Plates, sheets and strip, in shapes of circles of a thickness exceeding 0.2 mm but less than 7 mm, of aluminium alloys.	30%
7608.10.00	Aluminium tubes and pipes, not alloyed.	25%
7608.20.00	Tubes and pipes of aluminium alloys.	25%
7610.10.00	Aluminium doors, windows and their frames and thresholds for doors	30%
7610.90.00	Other aluminium structures and parts of structures; aluminium plates, rods and profiles, tubes and the like prepared for use in structures.	30%
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	50%
7612.10.00	Collapsible tubular containers, of aluminium.	25%
7612.90.10	Aluminium milk containers of 10 l or less.	50%
7612.90.20	Aluminium milk containers of more than 10 l.	25%
7612.90.30	Other aluminium casks, drums, cans, boxes and similar containers of a capacity of 136 l or more and designed for an operating pressure of less than 7 kg per sq.cm. of a thickness not exceeding 6 mm.	25%
7612.90.40	Other aluminium, casks, drums, cans, boxes and similar containers of a capacity of 136 l or more and designed for an operating pressure of less than 7 kg per sq.cm. of	25%

SECOND SCHEDULE, - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7612.90.90	thickness exceeding 6 mm. Other aluminium casks, drums, cans, boxes and similar containers.	25%
7613.00.00	Aluminium containers for compressed or liquefied gas.	25%
7614.10.10	Cables and conductors with steel core, of a cross sectional dimension of 4 mm or more, but not exceeding 16 mm not electrically insulated.	25%
7614.10.90	Other cables and conductors with steel core, not electrically insulated.	25%
7614.90.10	Other cables and conductors of a cross sectional dimension of 4 mm or more but not exceeding 16 mm not electrically insulated.	25%
7614.90.90	Other aluminium cables and conductors, stranded wire, plaited bands and the like, not electrically insulated.	25%
7615.10.10	Table, kitchen and other household articles, of aluminium.	30%
7615.10.90	Other household articles and parts thereof, of aluminium.	30%
7615.20.00	Sanitary ware and parts thereof, of aluminium.	30%
7616.10.00	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles.	25%
7616.90.10	Gauze, cloth, grill and netting of aluminium wire.	25%
7616.90.20	Expanded metal, of aluminium.	50%
7616.90.30	Tanks, vats and similar vessels of a capacity of 136 l or more and designed for an operating pressure of less than	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7616.90.40	7 kg per sq. cm. of a thickness not exceeding 6 mm. Tanks, vats and similar vessels of a capacity of 136 l or more and designed for an operating pressure of less than 7 kg per sq.cm. of a thickness exceeding 6 mm.	25%
7616.90.90	Other articles of aluminium.	25%
7907.90.10	Table, kitchen and other household articles of zinc.	30%
7907.90.90	Other articles of zinc.	25%
8007.00.10	Table, kitchen and other household articles of tin.	50%
8007.00.90	Other articles of tin.	50%
8201.10.00	Spades and shovels.	50%
8201.20.00	Forks.	50%
8201.30.00	Mattocks, picks, hoes and rakes.	50%
8201.40.00	Axes, bill hooks and similar hewing tools.	50%
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears).	50%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	50%
8201.90.10	Blanks and similar unfinished hand tools without the handles	30%
8201.90.90	Other hand tools of a kind used in agriculture, horticulture and forestry.	50%
8202.10.10	Butchers saws.	25%
8202.10.90	Other hand saws.	30%
8202.20.00	Band saw blades.	25%
8202.31.00	Circular saw blades with working part of steel.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8202.32.00	Circular saw blades with working part of other materials.	25%
8202.40.00	Chain saw blades.	25%
8202.91.00	Straight saw blades, for working metal.	25%
8202.99.00	Other saw blades.	25%
8203.10.00	Files, rasps and similar hand tools.	30%
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.	25%
8203.30.00	Metal cutting shears and similar hand tools.	25%
8203.40.10	Perforating punches.	25%
8203.40.90	Pipe-cutters, bolt croppers and similar hand tools.	25%
8204.11.00	Hand-operated spanners and wrenches, non-adjustable.	25%
8204.12.00	Hand-operated spanners and wrenches, adjustable.	25%
8204.20.00	Interchangeable spanner sockets, with or without handles.	25%
8205.51.10	Flat irons.	30%
8205.51.90	Other household hand tools.	30%
8208.30.00	Knives and cutting blades for kitchen appliances or for machines used by the food industry.	30%
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg. or less, used in the preparation, conditioning or serving of food or drink.	30%
8211.10.00	Sets of assorted articles with cutting blades, serrated or not	50%
8211.91.00	Table knives having fixed blades.	50%
8211.92.00	Other knives having fixed blades.	50%
8211.93.10	Handles of knives.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8211.93.90	Knives having other than fixed blades.	50%
8211.94.00	Blades of knives.	50%
8212.10.10	Disposable razors.	Each Shs. 0.30 or 50%
8212.10.90	Other razors.	50%
8212.20.00	Safety razor blades including razor blade blanks in strips.	Each Shs. 0.30 or 50%
8212.90.00	Other parts of razors and razor blades.	50%
8213.00.00	Scissors, tailors' shears and similar shears and blades therefor.	25%
8214.10.00	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor.	30%
8214.20.00	Manicure or pedicure sets and instruments (including nail files).	30%
8214.90.00	Other articles of cutlery (for example, hair clippers, butchers or kitchen cleavers, choppers and mincing knives).	30%
8215.10.00	Sets of assorted articles of kitchen or tableware containing at least one article plated with precious metal.	50%
8215.20.00	Other sets of assorted articles of kitchen or tableware.	50%
8215.91.00	Other kitchen or tableware plated with precious metal.	50%
8215.99.00	Other kitchen or tableware.	50%
8301.10.10	Unassembled padlocks.	30%
8301.10.20	Assembled padlocks.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8301.20.10	Unassembled vehicle locks.	30%
8301.20.20	Assembled vehicle locks.	50%
8301.30.10	Unassembled locks of a kind used for furniture.	30%
8301.30.20	Assembled locks of a kind used for furniture.	50%
8301.40.10	Other unassembled locks.	30%
8301.40.20	Other assembled locks.	50%
8301.50.00	Clasps and frames with clasps, incorporating locks.	50%
8301.60.00	Parts of locks.	30%
8301.70.00	Keys presented separately.	50%
8302.10.10	Hinges for motor vehicles.	30%
8302.10.90	Other hinges.	50%
8302.20.00	Castors with mountings of base metal.	30%
8302.41.10	Door and window fittings of base metal, suitable for buildings.	25%
8302.41.90	Other base metal mountings, fittings and similar articles, suitable for buildings.	25%
8302.42.00	Other base metal mountings, fittings and similar articles, suitable for furniture.	25%
8302.49.00	Other mountings, fittings and similar articles base metal.	25%
8302.50.00	Hat-racks, hat-pegs, brackets and similar fixtures of base metal.	25%
8302.60.00	Automatic door closers of base metal.	25%
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8304.00.00	and the like, of base metal. Filing cabinets, card index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	50%
8305.10.00	Fittings for loose-leaf binders or files of base metal.	30%
8305.20.00	Staples in strips of base metal.	50%
8305.90.00	Letter clips, letter corners, indexing tags and similar office articles of base metal.	50%
8306.10.00	Bells, gongs and the like.	30%
8306.21.00	Statuettes and other ornaments plated with precious metal.	50%
8306.29.00	Other statuettes and other ornaments.	50%
8306.30.00	Photograph, picture or similar frames of base metal; mirrors of base metal.	50%
8308.10.00	Hooks, eyes and eyelets of base metal.	30%
8308.20.00	Tubular or bifurcated rivets of base metal.	30%
8308.90.10	Beads and spangles of base metal.	30%
8308.90.90	Clasps, frames with clasps, buckles, buckle-clasps, and the like and parts thereof, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles.	30%
8309.10.00	Crown corks of base metal.	50%
8310.00.10	Road traffic sign plates of base metal.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8310.00.90	Other sign plates, name plates and similar symbols of base metal.	50%
8311.10.00	Coated electrodes of base metal, for electric arc-welding.	50%
8311.20.00	Cored wire of base metal, for electric arc-welding.	50%
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.	25%
8414.10.00	Vacuum pumps.	25%
8414.20.00	Hand- or foot-operated air pumps.	25%
8414.30.00	Compressors of a kind used in refrigerating equipment.	25%
8414.40.00	Air compressors mounted on a wheeled chassis for towing.	25%
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.	30%
8414.59.00	Other fans of an output exceeding 125 W.	30%
8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm.	30%
8414.80.00	Other compressors and other ventilating or recycling hoods.	25%
8415.10.00	Air conditioning machines of the window or wall types, self-contained.	30%
8415.81.00	Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.	30%
8415.82.00	Other air conditioning machines incorporating a refrigerating unit.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8415.83.00	Other air conditioning machines not incorporating a refrigerating unit.	30%
8415.90.00	Parts of air conditioning machines.	25%
8418.10.10	Unassembled, combined refrigerator-freezer, fitted with separate external doors.	25%
8418.10.20	Assembled or partly assembled combined refrigerator freezers, fixed with separate external doors.	50%
8418.21.10	Unassembled, compression-type household type refrigerators, electrical.	25%
8418.21.20	Assembled or partly assembled, compression type, household type refrigerators, electrical.	50%
8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.	25%
8418.21.40	Assembled, or partly assembled compression type, household type refrigerators non-electrical.	50%
8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.	25%
8418.22.20	Assembled or partly assembled absorption type, household type refrigerators, electrical.	50%
8418.29.10	Other unassembled, household type refrigerators, electrical.	25%
8418.29.20	Other assembled or partly assembled household type refrigerators, electrical.	50%
8418.29.30	Other unassembled household type refrigerators, non-electrical.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8418.29.40	Other assembled or partly assembled household type refrigerators, non-electrical.	50%
8418.30.10	Unassembled freezers of the chest type, not exceeding 800 l capacity.	25%
8418.30.20	Assembled or partly assembled freezers of the chest type, not exceeding 800 l capacity.	50%
8418.40.10	Unassembled freezers of the upright type, not exceeding 900 l capacity.	25%
8418.40.20	Assembled or partly assembled freezers of the upright type, not exceeding 900 l capacity.	50%
8418.50.10	Unassembled refrigerating or freezing chests, cabinets, display counters, show-cases and the like.	25%
8418.50.20	Assembled or partly assembled refrigerating or freezing display counters, cabinets, show-cases and the like.	50%
8418.61.10	Unassembled compression type refrigerating or freezing equipment; heat pumps, whose condensers are heat exchangers.	25%
8418.61.20	Assembled or partly assembled compression type refrigerating or freezing equipment and heat pumps, whose condensers are heat exchangers.	30%
8418.69.10	Other unassembled refrigerators, freezers and other refrigerating or freezing equipment and heat pumps other than air conditioning machines of heading No. 84.15.	25%
8418.69.20	Other assembled or partly assembled refrigerators, freezers and other refrigerating or freezing equipment	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	and heat pumps other than air conditioning machines of heading No. 84.15.	
8418.91.00	Furniture designed to receive refrigerating or freezing equipment.	30%
8421.12.00	Clothes dryers.	25%
8421.19.10	Spin dryers.	25%
8421.23.00	Oil or petrol-filters for internal combustion engines.	30%
8421.31.00	Intake air filters for internal combustion engines.	30%
8422.11.00	Household type dish washing machines.	30%
8423.10.00	Personal weighing machines, including baby scales; household scales.	30%
8423.20.00	Scales for continuous weighing of goods on conveyors.	30%
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	30%
8423.81.00	Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	30%
8423.82.00	Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg.	30%
8423.89.00	Other weighing machinery.	30%
8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery.	25%
8425.41.00	Built-in jacking systems of a type used in garages.	30%
8425.42.00	Other jacks and hoists, hydraulic.	30%
8425.49.00	Other jacks; hoists of a kind used for raising vehicles.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8426.41.10	Works trucks fitted with a crane.	25%
8426.41.90	Other machinery, self-propelled.	25%
8426.49.00	Other self propelled machinery, not on tyres.	25%
8426.91.00	Other machinery designed for mounting on road vehicles.	25%
8426.99.90	Other derricks and cranes and cable cranes.	25%
8427.90.00	Other trucks.	25%
8428.31.00	Continuous action elevators and conveyors, for goods or materials specially designed for underground use.	25%
8428.32.00	Bucket type continuous action elevators and conveyors, for goods or materials.	25%
8428.33.00	Belt type continuous action elevators and conveyors, for goods or materials.	25%
8428.39.00	Other continuous action elevators and conveyors, for goods or materials.	25%
8428.50.00	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment.	25%
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars.	25%
8428.90.00	Other lifting, handling or unloading machinery.	25%
8432.10.10	Ploughs designed to be drawn by manual power or by animals.	50%
8432.80.10	Lawn and sports ground rollers.	25%
8433.11.00	Mowers for lawns, parks or sports ground powered with cutting devise rotating in a horizontal plane.	30%
8433.19.00	Other mowers for lawns, parks or sports grounds.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, unassembled.	30%
8450.11.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, assembled or partly assembled.	30%
8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier, unassembled.	30%
8450.12.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier assembled or partly assembled.	30%
8450.19.10	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., unassembled.	30%
8450.19.90	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., assembled or partly assembled.	30%
8451.10.00	Dry-cleaning machines.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8451.21.00	Drying machines, each of a dry linen capacity not exceeding 10 kg.	25%
8469.10.00	Automatic typewriters and word-processing machines.	25%
8469.21.00	Electric typewriters weighing not more than 12 kg, excluding case.	25%
8469.29.00	Other electric typewriters.	25%
8469.31.00	Other typewriters, non-electric, weighing not more than 12 kg, excluding case.	25%
8469.39.00	Other typewriters, non-electric.	25%
8470.10.00	Electronic calculators capable of operation without an external source of power.	25%
8470.21.00	Other electronic calculating machines incorporating a printing device.	25%
8470.29.00	Other electronic calculating machines.	25%
8470.30.00	Other calculating machines.	25%
8470.40.00	Accounting machines.	25%
8470.50.00	Cash registers.	25%
8470.90.00	Postage franking machines, ticket-issuing machines and similar machines.	25%
8471.10.00	Analogue or hybrid automatic data processing machines.	25%
8471.20.00	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined.	25%
8471.91.00	Digital processing units, whether or not presented with the rest of a system, which may contain in the same	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	housing one or two of the following types of unit: storage units, input units, output units.	
8471.92.00	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing.	25%
8471.93.00	Storage units, whether or not presented with the rest of the system.	25%
8471.99.00	Other automatic data processing machines and units thereof.	25%
8472.10.00	Duplicating machines.	25%
8472.20.00	Addressing machines and address plate embossing machines.	25%
8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps.	25%
8472.90.00	Other office machines.	25%
8476.11.00	Automatic goods-vending machines including money-changing machines incorporating heating or refrigerating devices.	30%
8476.19.00	Other automatic goods-vending machines.	30%
8476.90.00	Parts of automatic goods-vending machines, including money-changing machines.	30%
8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal.	30%
8484.90.00	Other sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes	30%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	or similar packings.	
8506.11.00	Primary cells and primary batteries, of an external volume not exceeding 300 cm ³ , of manganese dioxide.	50%
8506.12.00	Primary cells and primary batteries, of an external volume not exceeding 300 cm ³ of mercuric oxide.	50%
8506.13.00	Primary cells and primary batteries, of external volume not exceeding 300 cm ³ , of silver oxide.	50%
8506.19.00	Other primary cells and primary batteries, of external volume not exceeding 300 cm ³ .	50%
8506.20.00	Primary cells and primary batteries of an external volume exceeding 300 cm ³ .	50%
8506.90.00	Parts of primary cells and primary batteries.	25%
8507.10.00	Lead-acid electric accumulators of a kind used for starting piston engines.	50%
8507.20.00	Other lead-acid accumulators.	30%
8507.30.00	Nickel-cadmium accumulators.	30%
8507.40.00	Nickel-iron accumulators.	30%
8507.80.00	Other accumulators.	30%
8509.10.00	Vacuum cleaners with self-contained electric motor.	30%
8509.20.00	Floor polishers with self-contained electric motor.	30%
8509.30.00	Kitchen waste disposers.	30%
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors.	30%
8509.80.00	Other electro-mechanical domestic appliances with self-contained electric motor.	30%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8510.10.90	Other shavers.	50%
8510.20.90	Other hair clippers.	50%
8510.90.10	Parts of shavers and hair clippers of a kind used solely for shearing and grooming or clipping domestic animals.	30%
8510.90.90	Other parts for hair clippers and shavers with self-contained electric motor.	30%
8511.10.90	Assembled or partly assembled sparking plugs.	Each Shs. 7.50 or 50%
8511.80.10	Glow plugs, unassembled.	Each Shs. 5.00 or 30%
8511.80.20	Glow plugs, assembled or partly assembled	Each Shs. 7.50 or 50%
8513.10.90	Other lamps.	30%
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters.	25%
8516.21.00	Storage heating radiators.	25%
8516.29.00	Other electric space and soil heating apparatus.	25%
8516.31.00	Electro-thermic hair dryers.	30%
8516.32.00	Other electro-thermic hair dressing apparatus.	30%
8516.33.00	Electro-thermic hand drying apparatus.	30%
8516.40.10	Unassembled electric smoothing irons.	25%
8516.40.90	Assembled or partly assembled electric smoothing irons.	30%
8516.50.10	Unassembled microwave ovens.	25%
8516.50.90	Other assembled or partly assembled microwave ovens.	50%

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No. 4

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8516.60.10	Unassembled other ovens, cookers, cooking plates, boiling rings, grillers and roasters.	25%
8516.60.90	Other assembled or partly assembled ovens, cookers, cooking plates, boiling rings, grillers and roasters.	50%
8516.71.10	Unassembled coffee or tea makers.	25%
8516.71.90	Other coffee or tea makers, assembled or partly assembled.	50%
8516.72.10	Unassembled toasters.	25%
8516.72.90	Other toasters, assembled or partly assembled.	50%
8516.79.10	Other unassembled electrothermic appliances.	25%
8516.79.90	Other electrothermic appliances, assembled or partly assembled.	50%
8516.80.00	Electric heating resistors.	25%
8517.10.00	Telephone sets.	25%
8517.20.00	Teleprinters.	25%
8517.30.00	Telephonic or telegraphic switching apparatus.	25%
8517.40.00	Other apparatus, for carrier-current line systems.	25%
8517.81.00	Other telephonic apparatus.	25%
8517.82.00	Other telegraphic apparatus.	25%
8518.10.00	Microphones and stands therefor.	30%
8518.21.00	Single loudspeakers, mounted in their enclosures.	30%
8518.22.00	Multiple loudspeakers, mounted in the same enclosure.	30%
8518.29.00	Other loudspeakers, whether or not mounted in their enclosures.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8518.30.00	Headphones, earphones and combined microphone/speaker sets.	30%
8518.40.00	Audio-frequency electric amplifiers.	30%
8518.50.00	Electric sound amplifier sets.	30%
8518.90.00	Parts of the goods falling within heading No. 85.18.	25%
8519.10.00	Coin or disc-operated record-players.	50%
8519.21.10	Unassembled record-players without loud speakers.	30%
8519.21.90	Assembled or partly assembled record-players without loudspeakers.	50%
8519.29.10	Other unassembled record-players.	30%
8519.29.90	Other assembled or partly assembled record players.	50%
8519.31.10	Unassembled turntables (record-decks) with automatic record changing mechanism.	30%
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic changing mechanisms.	50%
8519.39.10	Other unassembled turntables (record-decks).	30%
8519.39.90	Other assembled or partly assembled turntables (record-decks).	50%
8519.40.00	Transcribing machines.	50%
8519.91.00	Cassette type sound reproducing apparatus.	50%
8519.99.00	Other sound reproducing apparatus.	50%
8520.20.00	Telephone answering machines.	50%
8520.31.00	Cassette type magnetic tape recorders incorporating sound reproducing apparatus.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8520.39.00	Other magnetic tape recorders incorporating sound reproducing apparatus.	50%
8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	50%
8521.10.10	Unassembled magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner.	30%
8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner.	50%
8521.90.10	Other unassembled video recording or reproducing apparatus, whether or not incorporating a video tuner.	30%
8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus, whether or not incorporating a video tuner.	50%
8522.10.00	Pick-up cartridges being parts and accessories of apparatus of heading Nos. 85.19 to 85.21.	25%
8522.90.00	Other parts and accessories of apparatus of heading Nos. 85.19 to 85.21.	25%
8523.11.90	Other unrecorded magnetic tapes of a width not exceeding 4 mm.	50%
8523.12.00	Magnetic unrecorded tapes of a width exceeding 4 mm but not exceeding 6.5 mm.	50%
8523.13.90	Other magnetic tapes of a width exceeding 6.5 mm.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8523.90.00	Other prepared unrecorded media for sound recording other than magnetic tapes.	50%
8524.10.00	Gramophone records.	50%
8524.21.90	Other recorded magnetic tapes of a width not exceeding 4 mm.	50%
8524.22.90	Other recorded magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm.	50%
8524.23.20	Computer tapes.	30%
8524.23.90	Other recorded magnetic tapes of a width exceeding 6.5 mm.	50%
8524.90.10	Computer discs.	30%
8524.90.90	Other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	25%
8525.10.10	Unassembled transmission apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	25%
8525.10.90	Assembled or partly assembled transmission apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	30%
8525.20.10	Unassembled transmission apparatus incorporating reception apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	25%
8525.20.90	Assembled or partly assembled transmission apparatus incorporating reception apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	30%
8525.30.00	Television cameras.	30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8526.10.00	Radar apparatus.	30%
8526.91.00	Radio navigational aid apparatus.	30%
8526.92.00	Radio remote control apparatus.	30%
8527.11.90	Assembled or partly assembled radio- broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	Each Shs. 75.00 or 50%
8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	Each Shs. 50.00 or 30%
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio-telephony or radio-telegraphy.	Each Shs. 75.00 or 50%
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	Each Shs. 175.00 or 30%
8527.21.90	Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	Each Shs. 250.00 or 50%
8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.	Each Shs. 175.00 or 30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8527.29.90	Other assembled or partly assembled radio- broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio- telephony or radio telegraphy.	Each Shs. 250.00 or 50%
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	Each Shs. 200.00 or 30%
8527.31.90	Assembled or partly assembled radio- broadcast receivers, including apparatus capable of receiving also radio- telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	Each Shs. 300.00 or 50%
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	Each Shs. 200.00 or 30%
8527.32.90	Assembled or partly assembled radio- broadcast receivers, including apparatus capable of receiving also radio- telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	Each Shs. 300.00 or 50%
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	Each Shs. 200.00 or 30%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	Each Shs. 300.00 or 50%
8527.90.00	Other apparatus for radio telephony and radio telegraphy.	30%
8528.10.90	Assembled or partly assembled colour television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or video recording or reproducing apparatus.	Each Shs. 900.00 or 50%
8528.20.90	Assembled or partly assembled black and white or other monochrome television receivers (including video monitors and video projectors).	Each Shs. 500.00 or 50%
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	30%
8529.90.00	Other parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28.	30%
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).	30%
8531.80.00	Other electric sound or visual signalling apparatus.	30%
8531.90.00	Parts of electric sound or visual signalling apparatus.	30%
8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors).	25%
8532.21.00	Other tantalum fixed capacitors.	25%
8532.22.00	Other aluminium electrolytic fixed capacitors.	25%
8532.23.00	Other ceramic dielectric, single layer fixed capacitors.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8532.24.00	Other ceramic dielectric, multilayer fixed capacitors.	25%
8532.25.00	Other dielectric fixed capacitors of paper or plastics.	25%
8532.29.00	Other fixed capacitors.	25%
8532.30.00	Variable or adjustable (pre-set) capacitors.	25%
8532.90.00	Parts of electrical capacitors.	25%
8533.10.00	Fixed carbon resistors, composition or film types.	25%
8533.21.00	Other fixed resistors including rheostats and potentiometers, for a power handling capacity not exceeding 20 W.	25%
8533.29.00	Other fixed resistors.	25%
8533.31.00	Wirewound variable resistors for a power handling capacity not exceeding 20 W.	25%
8533.39.00	Other wirewound variable resistors including rheostats and potentiometers.	25%
8533.40.00	Other variable resistors, including rheostats and potentiometers.	25%
8533.90.00	Parts of electrical resistors.	25%
8534.00.00	Printed circuits.	25%
8535.10.00	Fuses.	25%
8535.21.00	Automatic circuit breakers for a voltage of less than 72.5 kV.	25%
8535.29.00	Other automatic circuit breakers.	25%
8535.30.00	Isolating switches and make-and-break switches.	25%
8535.40.00	Lightning arresters, voltage limiters and surge suppressors.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8535.90.00	Other electrical apparatus for switching or protecting electrical circuits, for a voltage exceeding 1,000 volts.	25%
8536.10.00	Fuses.	25%
8536.20.00	Automatic circuit breakers.	25%
8536.30.00	Other apparatus for protecting electrical circuits.	25%
8536.41.00	Relays for a voltage not exceeding 60 V.	25%
8536.49.00	Other relays.	25%
8536.50.00	Other switches.	25%
8536.61.00	Lamp-holders.	25%
8536.69.00	Plugs and sockets.	25%
8536.90.00	Other electrical apparatus for switching or protecting electrical circuits for a voltage not exceeding 1,000 V.	25%
8537.10.00	Boards, panels and other bases for a voltage not exceeding 1,000 V.	25%
8537.20.00	Boards, panels and other bases for a voltage exceeding 1,000 V.	25%
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus.	25%
8538.90.00	Other parts suitable for use solely or principally with the apparatus of heading Nos.85.35, 85.36 or 85.37.	25%
8539.10.00	Sealed beam lamp units.	30%
8539.21.00	Tungsten halogen filament lamps.	30%
8539.22.00	Other filament lamps of a power not exceeding 200 W for a voltage exceeding 100 V.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8539.29.00	Other filament lamps.	30%
8539.31.00	Fluorescent, hot cathode discharge lamps.	30%
8539.39.00	Other discharge lamps.	30%
8539.40.00	Ultra-violet or infra-red lamps; arc lamps.	30%
8540.11.00	Cathode-ray colour television picture tubes, including video monitor cathode-ray tubes.	25%
8540.12.00	Cathode-ray black and white or other monochrome television picture tubes, including video monitor cathode-ray tubes.	25%
8540.91.00	Parts of cathode-ray tubes.	25%
8540.99.00	Other parts of thermionic, cold cathode or photo-cathode valves and tubes.	25%
8541.10.00	Diodes, other than photosensitive or light emitting diodes.	25%
8541.21.00	Transistors, other than photosensitive transistors with a dissipation rate of less than 1 W.	25%
8541.29.00	Other transistors, other than photo-sensitive transistors.	25%
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices.	25%
8541.40.90	Other photosensitive semiconductor devices including photovoltaic cells and light emitting diodes.	25%
8541.50.00	Other semiconductor devices.	25%
8541.60.00	Mounted piezo-electric crystals.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8541.90.00	Parts of diodes, transistors and similar semiconductor devices.	25%
8542.90.00	Parts of electric integrated circuits and micro-assemblies.	25%
8543.20.00	Signal generators.	50%
8543.30.00	Machines and apparatus for electro-plating, electrolysis or electrophoresis.	50%
8543.80.10	Mixing units for sound reproductions.	30%
8543.80.90	Other machines and apparatus having individual functions.	50%
8543.90.00	Parts of electrical machines and apparatus having individual functions.	25%
8544.11.10	Winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	50%
8544.11.90	Other winding wire of copper.	25%
8544.19.10	Other winding wire of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	50%
8544.19.90	Other winding wire of other materials.	25%
8544.20.10	Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8544.20.90	Other co-axial cable and other co-axial electric conductors.	25%
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.	25%
8544.41.00	Other electric conductors, for a voltage not exceeding 80V fitted with connectors.	25%
8544.49.10	Other electric conductors, for a voltage not exceeding 80V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	50%
8544.49.20	Other electric conductors, for a voltage not exceeding 80V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	50%
8544.49.90	Other electric conductors for a voltage not exceeding 80V.	25%
8544.51.00	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V fitted with connectors.	25%
8544.59.10	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	50%
8544.59.20	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V sheathed with polyethylene,	50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	
8544.59.90	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V.	25%
8544.60.10	Other electric conductors, for a voltage exceeding 1,000V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	50%
8544.60.20	Other electric conductors, for a voltage exceeding 1,000V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	50%
8544.60.90	Other electric conductors, for a voltage exceeding 1,000V.	25%
8702.10.11	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.	20%
8702.10.12	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 c.c.	40%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8702.10.13	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	40%
8702.10.14	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	40%
8702.10.15	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	40%
8702.10.16	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	40%
8702.10.17	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	40%
8702.10.18	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	40%
8702.10.29	Vehicles (i.e. buses) with seating capacity of more than 14 passengers but not more than 25 passengers (diesel or	25%

SECOND SCHEDULE' - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8702.10.39	semi-diesel), assembled Assembled buses, with seating capacity of more than 25 passengers (diesel or semi-diesel)	25%
8702.90.11	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.	20%
8702.90.12	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1000 c.c.	40%
8702.90.13	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c.	40%
8702.90.14	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	40%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	40%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but	40%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.90.17	not exceeding 2250 c.c. Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	40%
8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	40%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	40%
8702.90.29	Vehicles (i.e. buses) with a seating capacity of more than 14 passengers (other than diesel or semi-diesel) assembled.	25%
8702.90.39	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).	25%
8703.21.10	Passanger motor cars with spark-ignition internal combustion reciprocating piston engine, unassambled, with a cylinder capacity not exceeding 1000 cc, for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.21.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, with a cylinder capacity not exceeding 1000 c.c. assembled	40%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.22.10	Unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	20%
8703.22.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, with a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c.	40%
8703.23.11	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c., for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.23.12	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	40%
8703.23.21	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c., for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.23.22	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	40%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.23.31	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c., for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.23.32	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	40%
8703.23.41	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c., for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	40%
8703.23.51	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a	40%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.24.10	cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c. Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 c.c.	40%
8703.31.11	Passenger motor cars, with compression-ignition internal combustion reciprocating piston engine, (diesel or semi-diesel), of a cylinder capacity not exceeding 1000 cc unassembled, for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.31.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 1000 cc.	40%
8703.31.21	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc unassembled, for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.31.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 c.c. but	40%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.32.11	not exceeding 1500 c.c. assembled Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc. for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.32.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc., but not exceeding 1800 cc.	40%
8703.32.21	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc. but not exceeding 2000 cc. for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.32.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc., but not exceeding 2000 cc.	40%
8703.32.31	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc., for assembly into complete vehicles by a vehicle manufacturer.	20%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.32.32	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	40%
8703.32.41	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc. for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.32.42	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	40%
8703.33.11	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc. for assembly into complete vehicles by a vehicle manufacturer.	20%
8703.33.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	40%
8703.33.21	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	20%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	for assembly into complete vehicles by a vehicle manufacturer.	
8703.33.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	40%
8703.90.00	Other passenger motor cars and other motor vehicles, principally designed for the transport of persons.	25%
8704.10.10	Dumpers designed for off-highway use, unassembled.	20%
8704.10.20	Dumpers, designed for off-highway use, assembled.	25%
8704.21.10	Unassembled motor vehicles for transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of gross vehicle weight not exceeding 3 tonnes.	10%
8704.21.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight not exceeding 3 tonnes.	40%
8704.21.30	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	40%
8704.22.10	Unassembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes.	10%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8704.22.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes.	40%
8704.23.10	Unassembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 20 tonnes.	10%
8704.23.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 20 tonnes.	40%
8704.31.10	Unassembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight not exceeding 5 tonnes.	10%
8704.31.20	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight not exceeding 3 tonnes.	40%
8704.31.30	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	40%
8704.32.10	Unassembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 5 tonnes.	10%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8704.32.20	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 5 tonnes.	40%
8704.90.10	Unassembled other motor vehicles for the transport of goods.	10%
8704.90.20	Assembled other motor vehicles for the transport of goods.	40%
8707.10.00	Bodies for the vehicles of heading No. 87.03.	25%
8708.31.00	Mounted brake linings for motor vehicles of heading 87.01 to 87.05.	25%
8708.39.00	Other brakes and servo-brakes and parts thereof.	25%
8708.80.00	Suspension shock-absorbers.	25%
8708.91.00	Radiators.	25%
8708.92.00	Silencers and exhaust pipes.	25%
8708.99.10	Assembled chassis frames whether or not fitted with wheels but without engines.	15%
8708.99.90	Other parts and accessories of motor vehicles.	25%
8711.10.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc.	25%
8711.10.90	Assembled or partly assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8711.20.10	not exceeding 50 cc. Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	25%
8711.20.90	Assembled or partly assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	50%
8711.30.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	25%
8711.30.90	Assembled or partly assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	50%
8711.40.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8711.40.90	exceeding 800 cc. Assembled or partly assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc.	50%
8711.50.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc.	25%
8711.50.90	Assembled or partly assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc.	50%
8711.90.10	Other unassembled motorcycles and cycles fitted with an auxiliary motor.	25%
8711.90.90	Other assembled or partly assembled motorcycles and cycles fitted with an auxiliary motor.	50%
8712.00.90	Assembled or partly assembled bicycles and other cycles (including delivery tricycles), not motorized.	Each Shs. 151.21 or 50%
8714.11.00	Saddles for motorcycles.	25%
8714.19.00	Other parts and accessories of invalid carriages.	25%
8715.00.10	Baby carriages.	30%
8715.00.90	Parts of baby carriages.	30%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8716.10.90	Assembled trailers and semi-trailers of the caravan type, for housing or camping.	50%
8716.20.10	Unassembled self-loading or self-unloading trailers and semi-trailers for agricultural purposes.	25%
8716.20.90	Assembled self-loading or self-unloading trailers.	50%
8716.31.10	Other unassembled tanker trailers and tanker semi-trailers.	25%
8716.31.90	Assembled tanker trailers and semi-trailers.	50%
8716.39.10	Other vehicles specially designed for collection and disposal of refuse, unassembled.	25%
8716.39.20	Other vehicles specially designed for collection and disposal of refuse, assembled.	50%
8716.39.30	Other trailers and semi-trailers for the transport of goods, unassembled.	25%
8716.39.90	Other assembled trailers and semi-trailers for transport of goods.	50%
8716.40.00	Other trailers and semi-trailers.	50%
8716.80.10	Wheelbarrows.	50%
8716.80.20	Sack-trucks, hand-trolleys and similar hand propelled vehicles	30%
8716.80.30	Carts (public services) for collection and disposal of refuse.	30%
8716.80.90	Other vehicles not mechanically propelled.	50%
8716.90.90	Other parts of trailers and semi-trailers and other vehicles not mechanically propelled.	25%
8802.11.00	Helicopters of an unladen weight not exceeding 2,000 kg.	Free

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8802.12.00	Helicopters of an unladen weight exceeding 2,000 kg.	Free
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	Free
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.	Free
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.	Free
8802.50.00	Spacecraft (including satellites) and spacecraft launch vehicles.	Free
8805.20.10	Ground flying trainers.	Free
8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds.	30%
8901.20.00	Tankers.	30%
8901.30.00	Refrigerated vessels, other than those of subheading No. 8901.20.	30%
8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods.	30%
8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	30%
8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	50%
8903.91.00	Sailboats without auxiliary motor.	50%
8903.92.00	Motorboats, other than outboard motorboats.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8903.99.00	Other yachts and vessels for pleasure or sports, excluding rowing boats and canoes.	50%
8906.00.90	Other vessels and lifeboats.	30%
9001.90.10	Other optical elements suitable for use with binoculars, monoculars and articles of tariff Nos. 9006.61.00 to 9006.69.00 and 9008.10 to 9008.40.00.	25%
9002.11.00	Objective lenses for cameras, projectors or photographic enlargers or reducers.	25%
9002.19.10	Other objective lenses suitable for use with binoculars, monoculars and articles of tariff Nos. 9006.61.00 to 9006.69.00 and 9008.10.00 to 9008.40.00.	25%
9002.20.00	Filters.	25%
9002.90.10	Other optical elements suitable for use with binoculars, monoculars and articles of tariff Nos. 9006.61.00 to 9006.69.00 and 9008.10.00 to 9008.40.00.	25%
9003.11.00	Frames and mountings of plastics.	25%
9003.19.00	Frames and mountings of other materials.	25%
9003.90.00	Parts of frames and mountings for spectacles, goggles and the like.	25%
9004.10.00	Sunglasses.	25%
9005.10.00	Binoculars.	25%
9005.80.10	Monoculars.	25%
9005.80.90	Other optical instruments.	25%
9005.90.10	Parts and accessories for binoculars and monoculars.	25%

SECOND SCHEDULE (Contd.)

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Tariff No.	Tariff Description	New Rate of Duty
9005.90.90	Other parts and accessories for other articles of heading No.90.05.	25%
9006.40.00	Instant print cameras.	30%
9006.51.00	Other cameras with a through-the-lens view-finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	30%
9006.52.00	Other cameras, for roll film of a width less than 35 mm.	30%
9006.53.00	Other cameras, for roll film of a width of 35 mm.	30%
9006.59.00	Other photographic cameras (other than cinematographic).	30%
9006.61.00	Discharge lamp ("electronic") flashlight apparatus.	30%
9006.62.00	Flashbulbs, flashcubes and the like.	30%
9006.69.00	Other photographic flashlight apparatus.	30%
9006.91.00	Parts and accessories for photographic cameras.	25%
9006.99.00	Other parts and accessories for other goods of heading No.90.06.	25%
9007.11.00	Cinematographic cameras for film of less than 16 mm width or for double 8 mm film.	30%
9007.19.00	Other cinematographic cameras.	25%
9007.21.00	Cinematographic projectors for film of less than 16 mm width.	30%
9007.29.00	Other cinematographic projectors.	25%
9007.91.00	Parts and accessories for cinematographic cameras.	25%
9007.92.00	Parts and accessories for projectors.	25%
9008.10.00	Slide projectors.	30%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9008.20.00	Microfilm, microfiche or microform readers, whether or not capable of producing copies.	30%
9008.30.00	Other image projectors.	30%
9008.40.00	Photographic (other than cinematographic) enlargers and reducers.	30%
9008.90.00	Parts and accessories of articles of heading No. 90.08.	25%
9009.11.00	Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process).	25%
9009.12.00	Electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process).	25%
9009.21.00	Other photocopying apparatus incorporating an optical system.	25%
9009.22.00	Other photocopying apparatus of the contact type.	25%
9009.30.00	Thermocopying apparatus.	25%
9009.90.00	Parts and accessories of photocopying apparatus.	25%
9010.30.00	Projection screens.	30%
9013.80.10	Hand magnifying glasses and magnifiers.	25%
9017.80.10	Measuring rods, tape measures, spring rulers and the like.	30%
9017.80.20	Wooden school rulers.	30%
9017.90.10	Parts and accessories for articles of tariff No. 9017.80.10	25%
9018.31.10	Disposable plastic syringes.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9019.10.10	Massage apparatus of a kind used domestically.	50%
9020.00.90	Other breathing appliances; gas masks.	25%
9027.40.00	Exposure meters.	25%
9028.20.00	Liquid meters.	30%
9101.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with mechanical display only.	50%
9101.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with opto-electronic display only.	50%
9101.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	50%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	50%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	50%
9101.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, battery or accumulator powered.	50%
9101.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	50%
9102.11.00	Wrist-watches, battery or accumulator powered, other than those of heading No. 91.01, whether or not incorporating	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9102.12.00	a stop-watch facility with mechanical display only . Wrist-watches, battery or accumulator powered, other than those of heading No.91.01, whether or not incorporating a stop-watch facility with opto-electronic display only.	50%
9102.19.00	Other wrist-watches, battery or accumulator powered, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility .	50%
9102.21.00	Other wrist-watches, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility with automatic winding.	50%
9102.29.00	Other wrist-watches, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility, battery or accumulator powered.	50%
9102.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01, battery or accumulator powered.	50%
9102.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	50%
9103.10.00	Clocks with watch movements, excluding clocks of heading No. 91.04, battery or accumulator powered.	50%
9103.90.00	Other clocks with watch movements, excluding clocks of heading No. 91.04.	50%
9104.00.00	Instrument panel clocks and clocks in motor vehicles, aircraft, spacecraft	

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9105.11.00	Alarm clocks, battery, accumulator or mains powered.	50%
9105.19.00	Other alarm clocks.	50%
9105.21.00	Wall clocks, battery, accumulator or mains powered.	50%
9105.29.00	Other wall clocks.	50%
9105.91.00	Other clocks, battery, accumulator or mains powered.	50%
9105.99.00	Other clocks.	50%
9106.90.00	Other recording apparatus.	30%
9108.11.00	Watch movements, complete and assembled, battery or accumulator powered with mechanical display only or with a device to which a mechanical display can be incorporated.	50%
9108.12.00	Watch movements, complete and assembled, battery or accumulator powered with opto-electronic display only.	50%
9108.19.00	Other watch movements, complete and assembled, battery or accumulator powered.	50%
9108.20.00	Watch movements, complete and assembled, with automatic winding.	50%
9108.91.00	Other watch movements, complete and assembled measuring 33.8 mm or less.	50%
9108.99.00	Other watch movements, complete and assembled.	50%
9109.11.00	Clock movements, complete and assembled, battery, accumulator or mains powered, of alarm clocks.	25%
9109.19.00	Other clock movements, complete and assembled, battery, accumulator or mains powered.	25%
9109.90.00	Other clock movements, complete and assembled.	25%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9110.11.00	Complete watch movements, unassembled or partly assembled (movement sets).	25%
9110.12.00	Incomplete watch movements, assembled.	25%
9110.19.00	Watch rough movements.	25%
9110.90.00	Complete clock movements, unassembled or partly assembled, incomplete clock movements, assembled; and rough watch or clock movements.	25%
9111.10.00	Watch cases and parts thereof of precious metal or of metal clad with precious metal.	25%
9111.20.00	Watch cases and parts thereof of base metal, whether or not gold or silver-plated.	25%
9111.80.00	Other watch cases.	25%
9111.90.00	Parts of watch cases.	25%
9112.10.00	Clock cases and cases of a similar type for other goods of this Chapter, of metal.	25%
9112.80.00	Other clock cases and cases of a similar type for other goods of this Chapter, other than metal cases.	25%
9112.90.00	Parts of clock cases and cases of a similar type for other goods of this Chapter.	25%
9113.10.00	Watch straps, watch bands and watch bracelets of precious metal or metal clad with precious metal.	50%
9113.20.00	Watch straps, watch bands and watch bracelets of base metal.	50%
9113.90.00	Other watch straps, watch bands and watch bracelets.	50%
9114.10.00	Springs, including hair-springs for clocks or watches.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9114.20.00	Jewels, for clocks or watches.	25%
9114.30.00	Dials, for clocks or watches.	25%
9114.40.00	Plates and bridges, for clocks or watches.	25%
9114.90.00	Other parts, for clocks or watches.	25%
9201.10.00	Upright pianos.	30%
9201.20.00	Grand pianos.	30%
9201.90.00	Other pianos, harpsicords and other keyboard stringed instruments.	30%
9202.10.00	Other string musical instruments played with a bow.	30%
9202.90.00	Other string musical instruments.	30%
9203.00.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	30%
9204.10.00	Accordions and similar instruments.	30%
9204.20.00	Mouth organs.	30%
9205.10.00	Brass-wind instruments.	30%
9205.90.00	Other wind musical instruments.	30%
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	30%
9207.10.00	Keyboard instruments, other than accordions.	30%
9207.90.00	Other musical instruments the sound of which must be amplified electrically.	30%
9208.10.00	Musical boxes.	30%
9208.90.00	Other musical instruments n.e.s..	30%
9209.10.00	Metronomes, tuning forks and pitch pipes.	25%
9209.20.00	Mechanisms for musical boxes.	25%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9209.30.00	Musical instrument strings.	25%
9209.91.00	Parts and accessories for pianos.	25%
9209.92.00	Parts and accessories for the musical instruments of heading No.92.02.	25%
9209.93.00	Parts and accessories for the musical instruments of heading No.92.03.	25%
9209.94.00	Parts and accessories for the musical instruments of heading No.92.07.	25%
9209.99.00	Other parts of other musical instruments.	25%
9401.10.00	Seats of a kind used for aircraft.	50%
9401.20.00	Seats of a kind used for motor vehicles.	50%
9401.30.00	Swivel seats with variable height adjustment.	50%
9401.40.00	Seats, other than garden seats, convertible into beds.	50%
9401.50.00	Seats of cane, osier, bamboo or similar materials.	50%
9401.61.00	Other upholstered seats.	50%
9401.69.00	Other wooden frame seats.	50%
9401.71.00	Other upholstered metal frame seats.	50%
9401.79.00	Other metal frame seats.	50%
9401.80.00	Other seats.	50%
9401.90.00	Parts of seats.	50%
9402.10.10	Hairdressers chairs and parts thereof.	50%
9403.10.00	Metal furniture of a kind used in offices.	50%
9403.20.00	Other metal furniture.	50%
9403.30.00	Wooden furniture of a kind used in offices.	50%
9403.40.00	Wooden furniture of a kind used in the kitchen.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9403.50.00	Wooden furniture of a kind used in the bedroom.	50%
9403.60.00	Other wooden furniture.	50%
9403.70.00	Furniture of plastics.	50%
9403.80.00	Furniture of other materials.	50%
9403.90.00	Parts of other furniture.	50%
9404.10.00	Mattress supports.	50%
9404.21.00	Mattresses of cellular rubber or plastics whether or not covered.	50%
9404.29.00	Matresses of other materials.	50%
9404.30.00	Sleeping bags.	50%
9404.90.00	Other articles of bedding and similar furnishing.	50%
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.	30%
9405.20.00	Electric table, desk, bedside or floor-standing lamps.	30%
9405.30.00	Lighting sets of a kind used for Christmas trees.	50%
9405.40.90	Other electric lamps and lighting fittings.	30%
9405.50.10	Hurricane lamps of a type which burns oil by means of a wick.	50%
9405.50.20	Pressure lamps.	25%
9405.50.90	Other non-electrical lamps and lighting fittings.	25%
9405.60.00	Illuminated signs, illuminated name plates and the like.	30%
9405.91.10	Glass chimneys for lamps and lanterns.	25%
9405.91.20	Glass parts of lamps and lighting fittings.	25%
9405.92.00	Plastic parts of lamps and lighting fittings.	25%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9405.99.00	Other parts of other materials.	25%
9406.00.00	Prefabricated buildings.	50%
9501.00.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls' carriages.	30%
9502.10.00	Dolls, whether or not dressed representing only human beings.	50%
9502.91.00	Garments and accessories therefor, footwear and headgear for dolls representing only human being.	50%
9502.99.00	Other parts and accessories of dolls.	50%
9503.10.00	Electric trains, including tracks, signals and other accessories therefor.	50%
9503.20.00	Reduced-size ("scale") model assembly kits, (whether or not working models excluding those of subheading No. 9503.10.	50%
9503.30.00	Other construction sets and constructional toys.	50%
9503.41.00	Stuffed toys representing animals or non-human creatures.	50%
9503.49.00	Other toys representing animals or non-human creatures.	50%
9503.50.00	Toy musical instruments and apparatus.	50%
9503.60.00	Puzzles.	50%
9503.70.00	Other toys, put up in sets or outfits.	50%
9503.80.00	Other toys and models, incorporating a motor.	50%
9503.90.00	Other toys and similar recreational models, working or not.	50%
9504.10.00	Video games of a kind used with a television receiver.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9504.20.00	Articles and accessories for billiards.	50%
9504.30.00	Other games, coin- or disc-operated, other than bowling alley equipment.	50%
9504.40.10	Playing card designs on black centreboard for manufacture into complete set.	25%
9504.40.90	Playing cards in complete sets.	Per Set Shs. 30.00 or 50%
9504.90.00	Other articles for funfair, table or parlour games, including pin-tables, special tables for casino games and automatic bowling alley equipment.	50%
9505.10.00	Articles for Christmas festivities.	50%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	50%
9506.11.00	Ski.	30%
9506.12.00	Ski-fastenings (ski-bindings).	30%
9506.19.00	Other snow ski equipment.	30%
9506.31.00	Clubs, complete.	50%
9506.32.00	Balls.	50%
9506.39.00	Other golf equipment.	50%
9506.40.00	Articles and equipment for table tennis.	50%
9506.70.00	Ice skates and roller skates, including skating boots with skates attached.	30%
9507.10.00	Fishing rods.	30%
9507.30.00	Fishing reels.	30%
9507.90.10	Artificial flies.	50%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9507.90.90	Other fish landing nets, butterfly nets, decoy birds and similar hunting or shooting requisites.	30%
9508.00.00	Ringside booths, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	50%
9601.10.00	Worked ivory and articles of ivory.	50%
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	50%
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified.	50%
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.	50%
9603.21.00	Tooth brushes, including dental-plate brushes.	50%
9603.29.00	Other shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances.	50%
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics.	50%

SECOND SCHEDULE - (Contd.)

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Tariff No.	Tariff Description	New Rate of Duty
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers.	50%
9603.50.00	Other brushes constituting parts of machines, appliances or vehicles.	50%
9603.90.20	Hand-operated mechanical floor sweepers, not motorised	50%
9603.90.30	Feather dusters.	50%
9603.90.90	Other mops, prepared knots and tufts for broom or brush making and squeegees.	50%
9604.00.10	Hand sieves and hand riddles of a kind used for domestic purposes.	50%
9604.00.90	Other hand sieves and hand riddles.	30%
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	50%
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor.	50%
9606.21.00	Buttons of plastics, not covered with textile material.	50%
9606.22.00	Buttons of base metal, not covered with textile material.	50%
9606.29.00	Other buttons.	50%
9606.30.10	Button blanks.	25%
9606.30.90	Other button moulds and button parts.	30%
9607.11.00	Slide fasteners fitted with chain scoops of base metal.	50%
9607.19.00	Other slide fasteners.	50%
9607.20.00	Parts of slide fasteners.	25%
9608.10.00	Ball point pens.	50%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9608.20.00	Felt tipped and other porous-tipped pens and markers.	50%
9608.31.00	Indian ink drawing pens.	50%
9608.39.00	Other fountain pens and stylograph pens.	50%
9608.40.00	Propelling or sliding pencils.	50%
9608.50.00	Sets of articles of pens, ball point pens and sliding pencils.	50%
9608.60.00	Refills for ball point pens.	50%
9608.99.90	Duplicating stylos and other parts.	50%
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath.	Per 100 Shs. 50.00 or 50%
9609.20.90	Other pencil leads, black or coloured.	50%
9609.90.10	Writing or drawing chalks.	30%
9609.90.90	Pastels, drawing charcoals and tailors chalks.	50%
9610.00.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	30%
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	50%
9612.10.00	Ribbons.	30%
9612.20.00	Ink-pads.	30%
9613.10.00	Pocket lighters, gas fuelled, non-refillable.	Each Shs. 5.00 or 50%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9613.20.00	Pocket lighters, gas fuelled, refillable.	Each Shs. 5.00 or 50%
9613.30.00	Table lighters.	Each Shs. 5.00 or 50%
9613.80.00	Other lighters.	50%
9613.90.00	Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks.	50%
9614.10.00	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes.	50%
9614.20.00	Smoking pipes and pipe bowls.	50%
9614.90.00	Cigar or cigarette holders, and parts thereof.	50%
9615.11.00	Combs, hair-slides and the like of hard rubber or plastics.	50%
9615.19.00	Other combs, hair-slides and the like.	50%
9615.90.00	Hairpins, curling pins, curling grips, hair curlers and the like.	50%
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor.	25%
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations	50%
9617.00.10	Vacuum flasks complete with cases.	50%
9617.00.20	Other vacuum vessels, complete with cases.	50%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9701.10.00	Paintings, drawings and pastels, by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles.	30%
9701.90.00	Other collages and other similar decorative plaques.	50%

THIRD SCHEDULE

(s. 20)

1993

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

Delete the Fifth Schedule and insert the following -

FIFTH SCHEDULE

(s. 117(1)(d))

EXCISE GOODS

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Excise Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
2201.10.10	Mineral waters not containing added sugar or other sweetening matter nor flavoured.	Excisable value	25%	111 011 10	Litre
2201.10.90	Aerated waters not containing added sugar or other sweetening matter nor flavoured.	Excisable value	25%	111 011 90	Litre
2201.90.00	Other natural or artificial waters not containing added sugar or other sweetening matter nor flavoured.	Excisable value	25%	111 019 00	Litre
2202.10.00	Waters, including mineral waters and	Excisable value	25%	111 021 00	Litre

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THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2202.90.00	aerated waters, containing added sugar or other sweetening matter or flavoured. Other non-alcoholic beverages excluding fruit or vegetable juices of heading No. 20.09.	Excisable value	25%	111 029 00	Litre
2203.00.10	Stout and porter.	Excisable value	50%	112 310 00	Litre
2203.00.20	Beer of an original gravity not exceeding 1,060 degrees.	Excisable value	100%	112 320 00	Litre
2203.00.90	Other beer made from malt of an original gravity exceeding 1,060 degrees.	Excisable value	100%	112 390 00	Litre
2204.10.10	Champagne.	Excisable value	40%	112 150 10	Litre
2204.10.90	Other sparkling wine.	Excisable value	40%	112 150 90	Litre
2204.21.00	Grape must with fermentation prevented or arrested by the addition of alcohol and other wine,	Excisable value	40%	112 170 00	Litre

THIRD SCHEDULE-(Contd.)

1993

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2204.29.00	in containers holding 2 l or less. Grape must with fermentation prevented or arrested by the addition of alcohol, and other wine, in containers holding more than 2 l.	Excisable value	40%	112 180 00	Litre
2205.10.00	Vermouth and other wine of fresh grapes, in containers holding 2 l or less.	Excisable value	40%	112 131 00	Litre
2205.90.00	Vermouth and other wine of fresh grapes, in containers holding more than 2 litres.	Excisable value	40%	112 139 00	Litre
2206.00.10	Beer not made from malt.	Excisable value	50%	112 200 10	Litre
2206.00.21	Cider in containers holding 2 l or less.	Excisable value	30%	112 221 20	Litre
2206.00.29	Cider in containers holding more than 2 l.	Excisable value	30%	112 229 00	Litre
2206.00.30	Other fermented beverages (for example	Excisable value	20%	112 230 00	Litre

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Finance

No. 4

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2206.00.90	Chibuku). Other fermented beverages (for example perry and mead).	Excisable value	50%	112 200 90	Litre
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Per proof litre or excisable value	Sh. 60/- or 30%	512 150 00	Proof Litre
2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Per proof litre or excisable value	Sh.100/- or 60%	112 430 00	Proof Litre
2208.20.11	Brandy in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 421 00	Proof Litre
2208.20.19	Brandy in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 422 00	Proof Litre
2208.20.91	Other spirits obtained by distilling grape wine or grape marc, in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 423 00	Proof Litre

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2208.20.99	Other spirits obtained by distilling grape wine or grape marc, in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 429 00	Proof Litre
2208.30.10	Whiskies in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 411 00	Proof Litre
2208.30.90	Whiskies in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 419 00	Proof Litre
2208.40.10	Rum and tafia in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 441 00	Proof Litre
2208.40.90	Rum and tafia in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 449 00	Proof Litre
2208.50.10	Gin and Geneva in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 451 00	Proof Litre

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2208.50.90	Gin and Geneva in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 459 00	Proof Litre
2208.90.11	Vodka in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 491 10	Proof Litre
2208.90.19	Vodka in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 491 90	Proof Litre
2208.90.21	Fruit brandy, not made from distilling grape wine or grape marc, in containers holding 2 l or less.	Per proof litre or excisable value	Sh.100/- or 60%	112 492 10	Proof Litre
2208.90.29	Fruit brandy, not made from distilling grape wine or grape marc, in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 492 91	Proof Litre
2208.90.91	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other	Per proof litre or excisable value	Sh.100/- or 60%	112 499 10	Proof Litre

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2208.90.99	spirits, liqueurs and other spirituous beverages in containers holding 2 l or less. Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other spirits, liqueurs and other spirituous beverages in containers holding more than 2 l.	Per proof litre or excisable value	Sh.100/- or 60%	112 499 90	Proof Litre
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Excisable value	30%	122 100 00	Kg.
2402.20.10	Cigarettes containing tobacco not exceeding 72 mm in length, including filter tip.	Excisable value	120%	122 200 10	Kg.
2402.20.90	Cigarettes containing tobacco.	Excisable value	140%	122 200 90	Kg.
2402.90.10	Other cigars, cheroots and cigarillos containing tobacco	Excisable value	30%	112 310 10	Kg.

THIRD SCHEDULE-(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Excise Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
2402.90.20	substitutes. Cigarettes containing tobacco substitutes, not exceeding 72 mm in length including filter tip.	Excisable value	120%	112 310 20	Kg.
2402.90.90	Other cigarettes containing tobacco substitutes.	Excisable value	140%	112 310 90	Kg.
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	Excisable value	120%	122 320 00	Kg.
2403.91.00	"Homogenised" or "reconstituted" tobacco.	Excisable value	120%	122 391 00	Kg.
2403.99.20	Tobacco extracts and essences.	Excisable value	120%	122 399 20	Kg.
2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.	Excisable value	120%	122 399 90	Kg.
3605.00.10	Matches in packings of less than 25 matches per container.	Per 100 containers	Sh. 6.25	899 321 00	Kg.

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
3605.00.20	Matches in packings of 25 matches or more per container, but not more than 50 matches per container.	Per 100 containers	Sh. 12.50	899 322 00	Kg.
3605.00.90	Matches in packings of more than 50 matches per container.	Per 5000 matches	Sh. 12.50	899 323 00	Kg.
8702.10.14	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	Excisable value	20%	783 114 00	Number
8702.10.15	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	Excisable value	20%	783 115 00	Number

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
8702.10.16	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	Excisable value	20%	783 116 00	Number
8702.10.17	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	Excisable value	40%	783 117 00	Number
8702.10.18	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	Excisable value	40%	783 118 00	Number
8702.90.15	Vehicles (i.e. buses) with seating capacity	Excisable value	20%	783 195 00	Number

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
8702.90.16	<p>of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.</p> <p>Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.</p>	Excisable value	20%	783 196 00	Number
8702.90.17	<p>Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.</p>	Excisable value	20%	783 197 00	Number

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	Excisable value	40%	783 198 00	Number
8702.90.19	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	Excisable value	40%	783 199 11	Number
8703.23.22	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	Excisable value	20%	781 232 20	Number

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
8703.23.32	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	Excisable value	20%	781 233 20	Number
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	Excisable value	20%	781 234 20	Number
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	Excisable value	40%	781 235 20	Number

THIRD SCHEDULE-(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Excise Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 c.c.	Excisable value	40%	781 242 00	Number
8703.32.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc., but not exceeding 2000 cc.	Excisable value	20%	781 265 00	Number
8703.32.32	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	Excisable value	20%	781 268 00	Number

THIRD SCHEDULE-(Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
8703.32.42	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	Excisable value	20%	781 272 00	Number
8703.33.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	Excisable value	40%	781 282 00	Number
8703.33.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	Excisable value	40%	781 289 00	Number

FOURTH SCHEDULE

(s. 26)

(Replacement of the First Schedule to the Value Added Tax Act, 1989 (No.7 of 1989)

Delete the First Schedule and insert the following -

FIRST SCHEDULE

(s. 6(2))

RATES OF TAX

PART I

Subject to parts II and III of this Schedule, the rate of tax referred to in section 6 shall be 18 per cent of the taxable value.

PART II

The taxable goods listed below shall be charged tax at the rates respectively specified in relation thereto provided that where an alternative rate of tax is provided the rate chargeable shall be that which results in higher tax charge.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	Taxable value	5%
1502.00.20	Tallow (including premier jus).	Taxable value	5%
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1504.10.00	prepared. Fish-liver oils and their fractions, whether or not refined, but not chemically modified.	Taxable value	5%
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils, whether or not refined, but not chemically modified.	Taxable value	5%
1504.30.00	Fats and oils and their fractions of marine mammals, whether or not refined, but not chemically modified.	Taxable value	5%
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	Taxable value	5%
1507.10.00	Soya-bean oil, crude, whether or not degummed.	Taxable value	5%
1508.10.00	Ground-nut oil, crude.	Taxable value	5%
1509.10.00	Olive oil, virgin.	Taxable value	5%
1511.10.00	Palm oil, crude.	Taxable value	5%
1511.90.10	Crude olein.	Taxable value	5%
1511.90.20	Crude stearin.	Taxable value	5%
1511.90.90	Other palm oil and its fractions.	Taxable value	5%
1512.11.10	Sunflower seed oil, crude.	Taxable value	5%
1512.11.20	Safflower seed oil, crude.	Taxable value	5%
1512.19.10	Other oil of sunflower seed.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
1512.19.20	Other oil of safflower seed.	Taxable value	5%
1512.21.00	Cotton seed oil, crude, whether or not gossypol has been removed.	Taxable value	5%
1512.29.00	Other cotton-seed oil and its fractions.	Taxable value	5%
1513.11.00	Coconut (copra) oil, crude.	Taxable value	5%
1513.19.00	Other coconut (copra) oil and its fractions.	Taxable value	5%
1513.21.10	Palm kernel oil, crude.	Taxable value	5%
1513.21.20	Babassu oil, crude.	Taxable value	5%
1513.29.10	Other palm kernel oil, and its fractions.	Taxable value	5%
1513.29.20	Other babassu oil, and its fractions.	Taxable value	5%
1515.11.00	Linseed oil, crude.	Taxable value	5%
1515.19.00	Other oil of linseed and its fractions.	Taxable value	5%
1515.21.00	Maize (corn) oil, crude.	Taxable value	5%
1515.29.00	Other maize (corn) oil and its fractions.	Taxable value	5%
1515.30.00	Castor oil and its fractions.	Taxable value	5%
1515.40.00	Tung oil and its fractions.	Taxable value	5%
1515.50.00	Sesame oil and its fractions.	Taxable value	5%
1515.60.00	Jojoba oil and its fractions.	Taxable value	5%
1515.90.10	Hemp-seed oil.	Taxable value	5%
1515.90.90	Other fixed vegetable fats and oil	Taxable value	5%

FOURTH SCHEDULE (Contd.)

1993

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1516.10.10	and their fractions. Fish-liver oil and its fractions, whether or not refined, but not further prepared.	Taxable value	5%
1516.10.20	Other fish fats and oils and their fractions, whether or not refined, but not further prepared.	Taxable value	5%
1516.10.30	Fats and oils and their fractions, of marine animals, whether or not refined, but not further prepared.	Taxable value	5%
1516.10.90	Other animal fats and oils and their fractions, whether or not refined, but not further prepared.	Taxable value	5%
1516.20.00	Vegetable fats and oils and their fractions.	Taxable value	5%
1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats.	Taxable value	5%
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or	Taxable value	5%

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Finance

No. 4

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.		
1701.11.10	Jaggery	Taxable value	5%
1701.11.90	Other cane sugar	Taxable value	5%
1701.12.00	Beet Sugar	Taxable value	5%
1701.91.00	Sucrose, flavoured	Taxable value	5%
1701.99.00	Sucrose, unflavoured	Taxable value	5%
2710.00.21	Aviation spirit (gasolene).	Per 1,000 litres at 20°C or taxable value	Per 1,000 litres shs. 7,911.20 or 40%
2710.00.22	Motor spirit (gasolene), premium.	Per 1,000 litres at 20°C or taxable value	Per 1,000 litres shs. 7,911.20 or 40%
2710.00.23	Motor spirit (gasolene), regular.	Per 1,000 litres at 20°C or taxable value	Per 1,000 litres shs. 7,891.00 or 40%
2710.00.24	Jet fuel, spirit type.	Per 1,000 litres at 20°C	Per 1,000 litres shs.

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2710.00.25	Special boiling point spirit and white spirit	or taxable value Per 1,000 litres at 20°C	7,911.20 or 40% Per 1,000 litres shs.
2710.00.29	Other light petroleum oils and preparations.	or taxable value Per 1,000 litres at 20°C	3,776.85 or 18% Per 1,000 litres shs.
2710.00.32	Kerosene.	or taxable value Per 1,000 litres at 20°C	3,776.85 or 18% Per 1,000 litres shs.
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Per 1,000 litres at 20°C	394.25 Per 1,000 litres shs.
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	or taxable value Per 1,000 litres at 20°C	3,230.25 or 18% Per 1,000 litres shs.
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 125 Centistokes (cSt).	or taxable value Per 1,000 litres at 20°C	4,244.85 or 18% Per 1,000 litres shs.
		or taxable value	3,107.05 or 18%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2710.00.45	Residual fuel oils of 180 Centistokes (cSt).	Per 1,000 litres at 20°C or taxable value	Per 1,000 litres shs. 3,102.15 or 18%
2710.00.46	Residual fuel oils of 280 Centistokes (cSt).	Per 1,000 litres at 20°C or taxable value	Per 1,000 litres shs. 3,098.10 or 18%
2710.00.47	Other residual fuel oils.	Per 1,000 litres at 20°C or taxable value	Per 1,000 litres shs. 2,835.05 or 18%
2711.11.00	Liquefied natural gas other than propane and butanes.	Per kg. or taxable value	Per kg. shs. 4.31659 or 18%
2711.12.00	Liquefied propane.	Per kg. or taxable value	Per kg. shs. 4.31659 or 18%
2711.13.00	Liquefied butanes.	Per kg. or taxable value	Per kg. shs. 4.31659 or 18%
2711.14.00	Liquefied ethylene, propylene, butylene and butadiene.	Per kg. or taxable value	Per kg. shs. 4.31659 or 18%
2711.19.00	Other liquefied petroleum gases and gaseous hydrocarbons.	Per kg. or taxable value	Per kg. shs. 4.31659 or 18%
2711.21.00	Natural gas in gaseous state.	Per kg. or taxable value	Per kg. shs. 4.31659 or 18%
2711.29.00	Other petroleum gases and other	Per kg. or	Per kg. shs.

FOURTH SCHEDULE (Contd.)

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
	gaseous hydrocarbons in gaseous state.	taxable value	4.31659 or 18%
2713.20.00	Petroleum bitumen.	Per kg. or taxable value	Per kg. shs. 2.97 or 18%
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	Per kg. or taxable value	Per kg. shs. 2.97 or 18%
2716.00.00	Electrical energy.	Taxable value	5%
3303.00.10	Toilet waters.	Taxable value	40%
3303.00.90	Perfumes.	Taxable value	40%
3304.10.00	Lip make-up preparations.	Taxable value	40%
3304.20.00	Eye make-up preparations.	Taxable value	40%
3304.30.00	Manicure or pedicure preparations.	Taxable value	40%
3304.91.00	Beauty and skin care powders, whether or not compressed.	Taxable value	40%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments).	Taxable value	40%
3305.10.00	Shampoos.	Taxable value	40%
3305.20.00	Preparations for permanent waving or straightening of hair.	Taxable value	40%
3305.30.00	Hair lacquers.	Taxable value	40%
3305.90.00	Other preparations for use on the hair.	Taxable value	40%
3307.10.00	Pre-shave, shaving or after-shave	Taxable value	40%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3307.20.00	preparations. Personal deodorants and anti-perspirants.	Taxable value	40%
3307.30.00	Perfumed salts and other bath preparations.	Taxable value	40%
3307.41.10	Joss sticks and joss paper.	Taxable value	40%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	Taxable value	40%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	Taxable value	40%
3307.90.00	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	Taxable value	40%
3604.90.10	Very(light) flares and railway signals.	Taxable value	5%
3701.30.00	Other photographic plates and film, with any side exceeding 255 mm.	Taxable value	5%
3706.10.90	Other cinematographic film, exposed and developed, of a width exceeding 35 mm but excluding items of tariff No. 3706.10.10.	Per meter	Per meter cents 30

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3706.90.19	Other cinematographic film, exposed and developed, of a width not exceeding 8mm excluding films of tariff No. 3706.90.11.	Per meter	Per meter cents 30
3706.90.29	Other cinematographic film, exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm excluding films of tariff No. 3706.90.21.	Per meter	Per meter cents 30
3706.90.39	Other cinematographic film, exposed and developed, of a width exceeding 16 mm but not exceeding 34 mm excluding films of tariff No. 3706.90.31.	Per meter	Per meter cents 30
3808.10.20	Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating.	Taxable value	5%
3808.40.00	Disinfectants.	Taxable value	5%
5701.10.00	Carpets and other textile floor coverings, knotted, whether or not made up, of wool or fine animal hair.	Taxable value	40%
5701.90.00	Carpets and other textile floor coverings, knotted, whether or not made up, of other textile materials.	Taxable value	40%
6301.10.00	Electric blankets.	Taxable value	40%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
6309.00.00	Worn clothing and other worn articles.	Per kg. or Taxable value	Per kg. shs. 30.00 or 40%
6505.10.00	Hair-nets of any material, whether or not lined or trimmed.	Taxable value	40%
6702.10.00	Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit, of plastics.	Taxable value	40%
6702.90.00	Artificial flowers, foliage and fruit and parts thereof, articles made of artificial flowers, foliage or fruit, of other materials.	Taxable value	40%
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	Taxable value	40%
6704.11.00	Complete wigs of synthetic textile materials	Taxable value	40%
6704.19.00	Other wigs, false beards, eyebrows and eyelashes, switches and the like of synthetic textile materials other than complete wigs.	Taxable value	40%
6704.20.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of	Taxable value	40%

FOURTH SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
6704.90.00	human hair. Wigs, false beards, eyebrows and eyelashes, switches and the like of animal hair or of other textile materials; articles of human hair not elsewhere specified or included.	Taxable value	40%
6810.99.10	Railway sleepers of cement, of concrete or artificial stone whether or not reinforced.	Taxable value	5%
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	Taxable value	40%
7313.00.10	Barbed wire, of iron or steel.	Taxable value	5%
7317.00.20	Nails (including roofing nails), of iron or steel.	Taxable value	5%
8201.10.00	Spades and shovels.	Taxable value	5%
8201.20.00	Forks.	Taxable value	5%
8201.30.00	Mattocks, picks, hoes and rakes.	Taxable value	5%
8201.40.00	Axes, bill hooks and similar hewing tools.	Taxable value	5%
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears).	Taxable value	5%
8201.60.00	Hedge shears, two-handed pruning	Taxable value	5%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8201.90.10	shears and similar two-handed shears. Blanks and similar unfinished hand tools without the handles	Taxable value	5%
8201.90.90	Other hand tools of a kind used in agriculture, horticulture and forestry.	Taxable value	5%
8202.91.00	Straight saw blades, for working metal.	Taxable value	5%
8202.99.00	Other saw blades.	Taxable value	5%
8203.10.00	Files, rasps and similar hand tools.	Taxable value	5%
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.	Taxable value	5%
8203.30.00	Metal cutting shears and similar hand tools.	Taxable value	5%
8203.40.90	Pipe-cutters, bolt croppers and similar hand tools.	Taxable value	5%
8204.11.00	Hand-operated spanners and wrenches, non-adjustable.	Taxable value	5%
8204.12.00	Hand-operated spanners and wrenches, adjustable.	Taxable value	5%
8204.20.00	Interchangeable spanner sockets, with or without handles.	Taxable value	5%
8205.10.00	Drilling, threading or tapping tools.	Taxable value	5%
8205.20.00	Hammers and sledge hammers.	Taxable value	5%
8205.30.00	Planes, chisels, gouges and similar	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8205.40.00	cutting tools for working wood. Screwdrivers.	Taxable value	5%
8205.60.00	Blow lamps.	Taxable value	5%
8205.70.00	Vices, clamps and the like.	Taxable value	5%
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	Taxable value	5%
8205.90.00	Sets of articles of heading No. 82.05.	Taxable value	5%
8206.00.00	Tools of two or more of the goods of heading Nos. 82.02 to 82.05, put up in sets for retail sale.	Taxable value	5%
8310.00.10	Road traffic sign plates of base metal.	Taxable value	5%
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	Taxable value	5%
8311.90.00	Other wire, rods, tubes, plates electrodes and similar products, of base metal including parts.	Taxable value	5%
8402.11.00	Watertube boilers with a steam production exceeding 45 t per hour.	Taxable value	5%
8402.12.00	Watertube boilers with a steam production not exceeding 45 t per hour.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8402.19.00	Other vapour generating boilers, including hybrid boilers.	Taxable value	5%
8402.20.00	Super-heated water boilers.	Taxable value	5%
8402.90.00	Parts of steam or other vapour generating boilers.	Taxable value	5%
8404.10.00	Auxiliary plant for use with boilers of heading No.84.02 or 84.03.	Taxable value	5%
8404.20.00	Condensers for steam or other vapour power units.	Taxable value	5%
8404.90.00	Parts of auxilliary plant for use with boilers of heading No. 84.02 or 84.03.	Taxable value	5%
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Taxable value	5%
8405.90.00	Parts for producer gas or water gas generators.	Taxable value	5%
8406.11.00	Steam turbines for marine propulsion.	Taxable value	5%
8406.19.00	Other steam turbines and other vapour turbines.	Taxable value	5%
8406.90.00	Parts for steam turbines and other vapour turbines.	Taxable value	5%
8407.29.00	Marine propulsion, spark-ignition	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8408.10.00	internal combustion piston engines, other than outboard motors. Marine propulsion compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	Taxable value	5%
8410.11.00	Hydraulic turbines and water wheels of a power not exceeding 1,000 kW.	Taxable value	5%
8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 kW, but not exceeding 10,000 kW.	Taxable value	5%
8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 kW.	Taxable value	5%
8410.90.00	Parts of hydraulic turbines and water wheels, including regulators.	Taxable value	5%
8412.21.00	Linear acting (cylinders) hydraulic power engines and motors.	Taxable value	5%
8412.29.00	Other hydraulic power engines and motors.	Taxable value	5%
8412.31.00	Linear acting (cylinders) pneumatic power engines and motors.	Taxable value	5%
8412.39.00	Other pneumatic power engines and motors.	Taxable value	5%
8412.80.90	Spring operated and weight operated motors.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines.	Taxable value	5%
8413.40.00	Concrete pumps.	Taxable value	5%
8413.50.00	Other reciprocating positive displacement pumps.	Taxable value	5%
8413.60.00	Other rotary positive displacement pumps.	Taxable value	5%
8413.70.00	Other centrifugal pumps.	Taxable value	5%
8413.81.10	Hydraulic ram water powered pumps (hydrams).	Taxable value	5%
8413.81.20	Other pumps for road motor vehicles.	Taxable value	5%
8413.81.90	Other pumps.	Taxable value	5%
8414.10.00	Vacuum pumps.	Taxable value	5%
8414.20.00	Hand- or foot-operated air pumps.	Taxable value	5%
8414.30.00	Compressors of a kind used in refrigerating equipment.	Taxable value	5%
8414.40.00	Air compressors mounted on a wheeled chassis for towing.	Taxable value	5%
8414.59.00	Other fans of an output exceeding 125 W.	Taxable value	5%
8414.80.00	Other compressors and other ventilating or recycling hoods.	Taxable value	5%
8416.10.00	Furnace burners for liquid fuel.	Taxable value	5%
8416.20.00	Other furnace burners, including	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8416.30.00	combination burners. Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	Taxable value	5%
8416.90.00	Parts of machines of heading No. 84.16.	Taxable value	5%
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.	Taxable value	5%
8417.80.00	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Taxable value	5%
8417.90.00	Parts of machines of heading No. 84.17.	Taxable value	5%
8419.32.00	Dryers for wood, paper pulp, paper or paperboard.	Taxable value	5%
8419.39.00	Other dryers.	Taxable value	5%
8419.40.00	Distilling or rectifying plant.	Taxable value	5%
8419.50.00	Heat exchange units.	Taxable value	5%
8419.60.00	Machinery for liquefying air or other gases.	Taxable value	5%
8419.81.00	Other machinery, plant and equipment for making hot drinks or for cooking or heating food.	Taxable value	5%
8419.89.00	Other machinery, plant and equipment.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8419.90.00	Parts of machines of heading No. 84.19.	Taxable value	5%
8420.10.00	Calendering or other rolling machines.	Taxable value	5%
8420.91.00	Cylinders for calendering or other rolling machines.	Taxable value	5%
8420.99.00	Other parts for calendering or other rolling machines.	Taxable value	5%
8421.11.00	Cream separators.	Taxable value	5%
8421.19.90	Other centrifuges, including centrifugal dryers.	Taxable value	5%
8421.91.00	Parts of centrifuges, including centrifugal dryers.	Taxable value	5%
8421.99.90	Other parts excluding parts falling under tariff Nos. 8421.91.00 and 8421.99.10.	Taxable value	5%
8422.19.00	Dish washing machines other than household type machines.	Taxable value	5%
8422.20.00	Machinery for cleaning or drying bottles or other containers.	Taxable value	5%
8422.30.00	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8419.90.00	Parts of machines of heading No. 84.19.	Taxable value	5%
8420.10.00	Calendering or other rolling machines.	Taxable value	5%
8420.91.00	Cylinders for calendering or other rolling machines.	Taxable value	5%
8420.99.00	Other parts for calendering or other rolling machines.	Taxable value	5%
8421.11.00	Cream separators.	Taxable value	5%
8421.19.90	Other centrifuges, including centrifugal dryers.	Taxable value	5%
8421.91.00	Parts of centrifuges, including centrifugal dryers.	Taxable value	5%
8421.99.90	Other parts excluding parts falling under tariff Nos. 8421.91.00 and 8421.99.10.	Taxable value	5%
8422.19.00	Dish washing machines other than household type machines.	Taxable value	5%
8422.20.00	Machinery for cleaning or drying bottles or other containers.	Taxable value	5%
8422.30.00	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages.	Taxable value	5%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8422.40.00	Other packing or wrapping machinery.	Taxable value	5%
8422.90.90	Parts of machinery for aerating beverages, cleaning, drying, filling, closing, sealing, capsuling, labelling bottles, can, boxes, bags or other containers.	Taxable value	5%
8424.20.00	Spray guns and similar appliances.	Taxable value	5%
8424.30.00	Steam or sand blasting machines and similar jet projecting machines.	Taxable value	5%
8424.90.00	Parts of fire extinguishers, steam or sand blasting machines, or mechanical appliances for projecting, dispersing or spraying liquids or powders.	Taxable value	5%
8429.11.00	Track laying bulldozers and angledozers, self propelled.	Taxable value	5%
8429.19.00	Other bulldozers and angledozers, self propelled.	Taxable value	5%
8429.20.00	Graders and levellers, self-propelled.	Taxable value	5%
8429.30.00	Scrapers, self-propelled.	Taxable value	5%
8429.40.00	Tamping machines and road rollers, self-propelled.	Taxable value	5%
8429.51.00	Front-end shovel loaders, self-propelled.	Taxable value	5%
8429.59.00	Other mechanical shovels, excavators	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8430.10.00	and shovel loaders, self-propelled.		
8430.31.00	Pile-drivers and pile-extractors.	Taxable value	5%
8430.39.00	Coal or rock cutters and tunnelling machinery, self-propelled.	Taxable value	5%
8430.41.00	Other coal or rock cutters and tunnelling machinery.	Taxable value	5%
8430.49.00	Boring or sinking machinery, self-propelled.	Taxable value	5%
8430.50.00	Other boring or sinking machinery.	Taxable value	5%
8430.61.00	Other machinery, self-propelled.	Taxable value	5%
8430.62.00	Tamping or compacting machinery, not self-propelled.	Taxable value	5%
8430.69.00	Scrapers, not self-propelled.	Taxable value	5%
8431.41.00	Other machinery, not self-propelled.	Taxable value	5%
8431.42.00	Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30.	Taxable value	5%
8431.43.00	Bulldozer or angledozer blades of machinery of heading Nos. 84.26, 84.29 or 84.30.	Taxable value	5%
8432.90.10	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49.	Taxable value	5%
	Parts of ploughs designed to be drawn by manual power or by animals,	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8432.90.90	non-self propelled. Other parts of agricultural or horticultural or forestry machinery.	Taxable value	5%
8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	Taxable value	5%
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.	Taxable value	5%
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate.	Taxable value	5%
8438.40.00	Brewery machinery.	Taxable value	5%
8438.50.00	Machinery for the preparation of meat or poultry.	Taxable value	5%
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables.	Taxable value	5%
8438.80.10	Tea processing machinery.	Taxable value	5%
8438.80.20	Coffee bean husking or hulling machines.	Taxable value	5%
8438.90.00	Parts of machinery not elsewhere specified for the industrial preparation or manufacture of food or drink.	Taxable value	5%
8439.10.00	Machinery for making pulp of fibrous	Taxable value	5%

FOURTH SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8439.20.00	cellulosic material. Machinery for making paper or paperboard.	Taxable value	5%
8439.30.00	Machinery for finishing paper or paperboard.	Taxable value	5%
8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material.	Taxable value	5%
8439.99.00	Parts of machinery for making or finishing paper or paperboard.	Taxable value	5%
8441.10.90	Other cutting machines excluding apparatus for cutting photographic prints on paper or paperboard mounts.	Taxable value	5%
8441.20.00	Machines for making bags, sacks or envelopes of paper or paperboard.	Taxable value	5%
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding of paper or paperboard.	Taxable value	5%
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard.	Taxable value	5%
8441.80.00	Other machinery for making up paper pulp, paper or paperboard.	Taxable value	5%
8441.90.00	Parts of machinery for making up paper pulp, paper or paper board, cutting machines.	Taxable value	5%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8442.10.00	Phototype-setting and composing machines.	Taxable value	5%
8442.20.00	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.	Taxable value	5%
8442.30.00	Other machinery, apparatus equipment for preparing or making printing blocks, plates, cylinders or other printing components.	Taxable value	5%
8442.40.00	Parts of phototype-setting and composing type-setting machinery, apparatus or equipment.	Taxable value	5%
8443.19.90	Other offset printing machinery of a kind used in offices.	Taxable value	5%
8443.21.90	Other letter press printing machinery, excluding flexographic printing and machinery of a kind used in offices, reel fed.	Taxable value	5%
8443.29.90	Other letter press printing machinery, excluding flexographic printing and machinery of a kind used in offices.	Taxable value	5%
8443.30.90	Other flexographic printing machinery, other than machinery of a	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8443.90.00	kind used in offices. Parts of printing machinery and machines for uses ancillary to printing.	Taxable value	5%
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Taxable value	5%
8445.11.00	Carding machines for preparing textile fibres.	Taxable value	5%
8445.12.00	Combing machines for preparing textile fibres.	Taxable value	5%
8445.13.00	Drawing or roving machines for preparing textile fibres.	Taxable value	5%
8445.19.00	Other machines for preparing textile fibres.	Taxable value	5%
8445.20.00	Textile spinning machines.	Taxable value	5%
8445.30.00	Textile doubling or twisting machines.	Taxable value	5%
8445.40.00	Textile winding (including weft winding) or reeling machines.	Taxable value	5%
8445.90.00	Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.	Taxable value	5%
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.	Taxable value	5%
8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm. shuttle type.	Taxable value	5%
8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.	Taxable value	5%
8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.	Taxable value	5%
8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.	Taxable value	5%
8447.20.00	Flat knitting machines; stitch-bonding machines.	Taxable value	5%
8447.90.00	Other knitting machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	Taxable value	5%
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.	Taxable value	5%
8448.19.00	Other auxilliary machinery for	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8448.20.00	machines of heading Nos. 84.44, 84.45, 84.46 or 84.47. Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials. auxiliary machinery.	Taxable value	5%
8448.31.00	Card clothing machines.	Taxable value	5%
8448.32.00	Parts of machines for preparing textile fibres, other than card clothing.	Taxable value	5%
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.	Taxable value	5%
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.	Taxable value	5%
8448.41.00	Shuttles.	Taxable value	5%
8448.42.00	Reeds for looms, healds and healdframes.	Taxable value	5%
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.	Taxable value	5%
8448.51.00	Sinkers, needles and other articles used in forming stitches.	Taxable value	5%
8448.59.00	Other parts and accessories of weaving machines (looms) or of their	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8449.00.00	auxilliary machinery. Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Taxable value	5%
8450.20.10	Unassembled household or laundry-type washing machines, each of dry linen capacity exceeding 10 kg.	Taxable value	5%
8450.20.90	Assembled or partly assembled household or laundry-type washing machines, each of a dry linen capacity exceeding 10 kg.	Taxable value	5%
8450.90.00	Parts of household or laundry-type washing machines.	Taxable value	5%
8451.10.00	Dry-cleaning machines.	Taxable value	5%
8451.29.00	Drying machines, each of a dry linen capacity exceeding 10 kg.	Taxable value	5%
8451.30.00	Ironing machines and presses (including fusing presses).	Taxable value	5%
8451.80.10	Wringers, mangles, shaker tumblers.	Taxable value	5%
8451.80.90	Other machinery (other than machines of heading No. 84.50) for dressing, finishing, coating or impregnating textile yarn fabrics, or made-up	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	textile articles and machines for applying the paste in manufacture of floor coverings.		
8452.21.00	Automatic units of other sewing machines.	Taxable value	5%
8452.29.00	Other sewing machines other than book - sewing machines of heading No. 84.40.	Taxable value	5%
8452.30.00	Sewing machine needles.	Taxable value	5%
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof.	Taxable value	5%
8452.90.00	Other parts of sewing machines.	Taxable value	5%
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather.	Taxable value	5%
8453.20.00	Machinery for making or repairing footwear other than sewing machines.	Taxable value	5%
8453.80.00	Other machinery for making or repairing other articles of hides, skins or leather other than sewing machines.	Taxable value	5%
8453.90.00	Parts of machinery of heading No. 84.50	Taxable value	5%
8454.10.00	Conv in metallurgy or in metal foundries.	Taxable value	5%
8454.20.00	Ingot moulds and ladles.	Taxable value	5%
8454.30.00	Casting machines of a kind used in	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8454.90.00	metallurgy or in metal foundries. Parts of machines of heading No. 84.54.	Taxable value	5%
8455.10.00	Tube mills for metal.	Taxable value	5%
8455.21.00	Hot or combination hot and cold rolling mills.	Taxable value	5%
8455.22.00	Cold rolling mills.	Taxable value	5%
8455.30.00	Rolls for rolling mills.	Taxable value	5%
8455.90.00	Other parts for metal rolling mills.	Taxable value	5%
8456.10.00	Machine tools for working any material by removal of material operated by laser or other light or photon beam processes.	Taxable value	5%
8456.20.00	Machine tools for working any material operated by ultrasonic processes.	Taxable value	5%
8456.30.00	Machine tools for working any material by removal of materials, operated by electro-discharge processes.	Taxable value	5%
8456.90.00	Machine tools for working any material by removal of material, operated by electro-chemical, electron beam, ionic beam or plasma arch processes.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8457.10.00	Machining centres for working metal.	Taxable value	5%
8457.20.00	Unit construction machines (single station) for working metal.	Taxable value	5%
8457.30.00	Multi-station transfer machines for working metal.	Taxable value	5%
8458.11.00	Horizontal lathes, numerically controlled.	Taxable value	5%
8458.19.00	Other horizontal lathes for removing metal.	Taxable value	5%
8458.91.00	Other horizontal lathes, numerically controlled.	Taxable value	5%
8458.99.00	Other lathes for removing metal.	Taxable value	5%
8459.10.00	Way-type unit head machines other than lathes of heading No. 84.58.	Taxable value	5%
8459.21.00	Drilling machines, numerically controlled.	Taxable value	5%
8459.29.00	Other drilling machines, other than lathes of heading No.84.58.	Taxable value	5%
8459.31.00	Boring- milling machines, numerically controlled.	Taxable value	5%
8459.39.00	Other boring-milling machines other lathes of heading No. 84.58.	Taxable value	5%
8459.40.00	Other boring machines, other than lathes of heading No. 84.58.	Taxable value	5%
8459.51.00	Milling machines, knee type,	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8459.59.00	numerically controlled. Other milling machines, knee-type, other than lathes of heading No. 84.58.	Taxable value	5%
8459.61.00	Other milling machines, numerically controlled.	Taxable value	5%
8459.69.00	Other milling machines, other than lathes of heading No. 84.58.	Taxable value	5%
8459.70.00	Other threading or tapping machines.	Taxable value	5%
8460.11.00	Flat-surfaces grinding machines in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled.	Taxable value	5%
8460.19.00	Other flat-surfaced grinding machines in which the positioning of any one axis can be set up to an accuracy of at least 0.01 mm.	Taxable value	5%
8460.21.00	Grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled.	Taxable value	5%
8460.29.00	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of	Taxable value	5%

FOURTH SCHEDULE (Contd.)

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8460.31.00	at least 0.01 mm. Sharpening (tool or cutter grinding) machines numerically controlled.	Taxable value	5%
8460.39.00	Other sharpening (tool or cutter grinding) machines.	Taxable value	5%
8460.40.00	Honing or lapping machines.	Taxable value	5%
8460.90.00	Other machine tools for deburring, polishing or otherwise finishing metal, sintered metal carbides or cermets.	Taxable value	5%
8461.10.00	Planing machines.	Taxable value	5%
8461.20.00	Shaping or slotting machines.	Taxable value	5%
8461.30.00	Broaching machines.	Taxable value	5%
8461.40.00	Gear cutting, gear grinding or gear finishing machines.	Taxable value	5%
8461.90.00	Other machine tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.	Taxable value	5%
8462.10.00	Forging or die-stamping machines (including presses) and hammers.	Taxable value	5%
8462.21.00	Bending, folding, straightening or flattening machines (including presses), numerically controlled.	Taxable value	5%
8462.29.00	Other bending, folding, straightening	Taxable value	5%

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FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
	or flattening machines (including presses).		
8462.31.00	Other bending, folding, straightening or flattening machines (including presses), numerically controlled.	Taxable value	5%
8462.39.00	Other shearing machines (including presses), other than combined punching and shearing machines.	Taxable value	5%
8462.41.00	Punching or notching machines, (including presses), numerically controlled.	Taxable value	5%
8462.49.00	Other punching or notching machines (including presses), including combined punching and shearing machines.	Taxable value	5%
8462.91.00	Hydraulic presses.	Taxable value	5%
8462.99.00	Presses for working metal or metal carbides not specified above.	Taxable value	5%
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like.	Taxable value	5%
8463.20.00	Thread rolling machines.	Taxable value	5%
8463.30.00	Machines for working wire.	Taxable value	5%
8463.90.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8464.10.00	Sawing machines for working stones, ceramics, concrete, asbestos-cement or the like mineral materials or for cold working glass.	Taxable value	5%
8464.20.00	Grinding or polishing machines for working stones, ceramics, concrete, asbestos-cement or the like mineral materials or for cold working glass.	Taxable value	5%
8464.90.00	Other machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Taxable value	5%
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations.	Taxable value	5%
8465.91.00	Sawing machines for working wood, cork, bone, hard rubber or hard plastics.	Taxable value	5%
8465.92.00	Planing, milling or moulding (by cutting) machines for working wood, cork, bone, hard rubber or hard plastics.	Taxable value	5%
8465.93.00	Grinding, sanding or polishing machines for working wood, cork,	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8465.94.00	bone, hard rubber, hard plastics or similar hard materials. Bending or assembling machines for working wood, cork, bone, hard rubber or hard plastics.	Taxable value	5%
8465.95.00	Drilling or morticing machines for working wood, cork, bone, hard rubber or hard plastics.	Taxable value	5%
8465.96.00	Splitting, slicing or paring machines.	Taxable value	5%
8465.99.00	Other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable value	5%
8466.10.00	Tool holders and self-opening dieheads.	Taxable value	5%
8466.20.00	Work holders.	Taxable value	5%
8466.30.00	Dividing heads and other special attachments for machine-tools.	Taxable value	5%
8466.91.00	Parts and accessories of machines of heading No. 84.64.	Taxable value	5%
8466.92.00	Other parts and accessories suitable for use solely or principally with	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8466.93.00	machines of heading No. 84.65. Other parts and accessories suitable for use solely or principally with machines of headings Nos. 84.56 to 84.61.	Taxable value	5%
8466.94.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.62 or 84.63.	Taxable value	5%
8467.11.00	Pneumatic tools for working in the hand, rotary type (including combined rotary-percussion).	Taxable value	5%
8467.19.00	Other pneumatic tools for working in the hand.	Taxable value	5%
8467.81.00	Chain saws for working in the hand with self- contained non-electric motor.	Taxable value	5%
8467.89.00	Other tools for working in the hand, with self- contained non-electric motor.	Taxable value	5%
8467.91.00	Parts of chain saws.	Taxable value	5%
8467.92.00	Parts of pneumatic tools.	Taxable value	5%
8467.99.00	Other parts of tools for working in the hand, with self contained non- electric motor.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8468.10.00	Hand-held blow pipes.	Taxable value	5%
8468.20.00	Other gas-operated machinery and apparatus.	Taxable value	5%
8468.80.00	Other machinery and apparatus for soldering, brazing or welding.	Taxable value	5%
8468.90.00	Parts of machines of heading No. 84.68.	Taxable value	5%
8474.10.00	Sorting, screening, separating or washing machines for earth, stone, ores or other mineral substances.	Taxable value	5%
8474.20.00	Crushing or grinding machines for earth, stone, ores or other mineral substances.	Taxable value	5%
8474.31.00	Concrete or mortar mixers.	Taxable value	5%
8474.32.00	Machines for mixing mineral substances with bitumen.	Taxable value	5%
8474.39.00	Other mixing or kneading machines for earth, stone, ores or other mineral substances.	Taxable value	5%
8474.80.00	Other machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8474.90.00	foundry moulds of sand. Parts of machinery of heading No. 84.74.	Taxable value	5%
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.	Taxable value	5%
8475.20.00	Machines for manufacturing or hot working glass or glassware.	Taxable value	5%
8475.90.00	Parts of machinery of heading No. 84.75.	Taxable value	5%
8477.10.00	Injection-moulding machines.	Taxable value	5%
8477.20.00	Extruders for working rubber or plastics.	Taxable value	5%
8477.30.00	Blow moulding machines for working rubber or plastics.	Taxable value	5%
8477.40.00	Vacuum moulding machines and other thermoforming machines for working rubber or plastics.	Taxable value	5%
8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.	Taxable value	5%
8477.59.00	Other machinery for moulding or otherwise forming rubber or plastics.	Taxable value	5%
8477.80.00	Other machinery for working rubber or	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.		
8477.90.00	Parts of machinery of heading No. 84.77.	Taxable value	5%
8478.10.00	Machinery for preparing or making up tobacco not elsewhere specified or included in this Chapter.	Taxable value	5%
8478.90.00	Parts of machinery of heading No. 84.78.	Taxable value	5%
8479.10.00	Machinery for public works, building or the like.	Taxable value	5%
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Taxable value	5%
8479.30.00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.	Taxable value	5%
8479.81.00	Other machines and mechanical appliances for treating metal, including electric wire coil-winders.	Taxable value	5%
8479.90.00	Parts of machines and mechanical	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	appliances having individual functions.		
8480.10.00	Moulding boxes for metal foundry.	Taxable value	5%
8480.20.00	Mould bases.	Taxable value	5%
8480.30.00	Moulding patterns.	Taxable value	5%
8480.41.00	Injections or compression type moulds for metal or metal carbides.	Taxable value	5%
8480.49.00	Other moulds for metal or metal carbides.	Taxable value	5%
8480.50.00	Moulds for glass.	Taxable value	5%
8480.60.00	Moulds for mineral materials.	Taxable value	5%
8480.71.00	Injections or compression type moulds for rubber or plastics.	Taxable value	5%
8480.79.00	Other moulds for metal or metal carbides.	Taxable value	5%
8501.10.10	Unassembled electric motors of an output not exceeding 37.5 W.	Taxable value	5%
8501.10.90	Assembled or partly assembled electric motors of an output not exceeding 37.5 W.	Taxable value	5%
8501.20.10	Unassembled AC/DC motors of an output exceeding 37.5 W.	Taxable value	5%
8501.20.90	Assembled or partly assembled universal AC/DC motors of an output exceeding 37.5 W.	Taxable value	5%
8501.31.10	Other unassembled DC motors and DC	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8501.31.90	generators, of an output not exceeding 750 W. Other assembled or partly assembled DC motors and DC generators of an output not exceeding 750 W.	Taxable value	5%
8501.32.10	Other unassembled DC motors and DC generators, of an output exceeding 750 W., but not exceeding 75 kW.	Taxable value	5%
8501.32.90	Assembled or partly assembled DC motors and DC generators of an output exceeding 750 W., but not exceeding 75kW.	Taxable value	5%
8501.33.10	Other unassembled DC motors and DC generators, of an output exceeding 75 kW., but not exceeding 375 kW.	Taxable value	5%
8501.33.90	Other assembled or partly assembled DC motors and DC generators of an output exceeding 75 kW., but not exceeding 375 kW.	Taxable value	5%
8501.34.10	Other unassembled DC motors and DC generators, of an output not exceeding 375 kW.	Taxable value	5%
8501.34.90	Other assembled or partly assembled DC motors and DC generators, of an output not exceeding 375 kW.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8501.40.10	Other unassembled AC motors, single-phase.	Taxable value	5%
8501.40.90	Other assembled or partly assembled AC motors, single-phase.	Taxable value	5%
8501.51.10	Other unassembled AC motors, multi-phase, of an output not exceeding 750 W.	Taxable value	5%
8501.51.90	Other assembled or partly assembled AC motors, multi-phase, of an output not exceeding 750 W.	Taxable value	5%
8501.52.10	Other unassembled AC motors, multi-phase, of an output exceeding 750 W, but not exceeding 75 kW.	Taxable value	5%
8501.52.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 750 W, but not exceeding 75 kW.	Taxable value	5%
8501.53.10	Other unassembled AC motors, multi-phase, of an output not exceeding 75 Kw.	Taxable value	5%
8501.53.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 75 kW.	Taxable value	5%
8501.61.00	AC generators or alternators of an output not exceeding 75 kVA.	Taxable value	5%
8501.62.00	AC generators or alternators of an output exceeding 75 kVA, but not	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8501.63.00	exceeding 375 kVA. AC generators or alternators of an output exceeding 375 kVA, but not exceeding 750 kVA.	Taxable value	5%
8501.64.00	AC generators or alternators of an output not exceeding 750 kVA.	Taxable value	5%
8502.11.00	Generating sets with compression- ignition internal combustion piston engines (diesel or semi- diesel engines) of an output not exceeding 75 kVA.	Taxable value	5%
8502.12.00	Generating sets with compression- ignition internal combustion piston engines (diesel or semi-diesel engines) of an output exceeding 75 kVA, but not exceeding 375 kVA.	Taxable value	5%
8502.13.00	Generating sets with compression- ignition internal combustion piston engines (diesel or semi-diesel) of an output exceeding 375 kVA.	Taxable value	5%
8502.20.00	Generating sets with spark-ignition internal combustion piston engines.	Taxable value	5%
8502.30.20	Other unassembled DC generating sets.	Taxable value	5%
8502.30.30	Assembled or partly assembled solar DC generating sets.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8502.30.90	Other assembled or partly assembled other DC generating sets.	Taxable value	5%
8502.40.00	Electric rotary converters.	Taxable value	5%
8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	Taxable value	5%
8504.10.00	Ballasts for discharge lamps or tubes.	Taxable value	5%
8504.21.00	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA.	Taxable value	5%
8504.22.00	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA.	Taxable value	5%
8504.23.00	Liquid dielectric transformers having a power handling capacity exceeding 10,000 kVA.	Taxable value	5%
8504.31.00	Other transformers having a power handling capacity not exceeding 1 kVA.	Taxable value	5%
8504.32.00	Other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.	Taxable value	5%
8504.33.00	Other transformers having a power handling capacity exceeding 16 kVA	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8504.34.00	but not exceeding 500 kVA. Other transformers having a power handling capacity exceeding 500 kVA.	Taxable value	5%
8504.40.00	Static converters.	Taxable value	5%
8504.50.00	Other inductors.	Taxable value	5%
8504.90.00	Parts of electrical transformers, static converters and inductors.	Taxable value	5%
8505.11.00	Permanent magnets and articles intended to become magnets after magnetisation, of metal.	Taxable value	5%
8505.19.00	Other permanent magnets and articles intended to become permanent magnets after magnetisation.	Taxable value	5%
8505.20.00	Electro-magnetic couplings, clutches and brakes.	Taxable value	5%
8505.30.00	Electro-magnetic lifting heads.	Taxable value	5%
8505.90.00	Other electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices, including parts.	Taxable value	5%
8506.11.00	Primary cells and primary batteries of an external volume not exceeding 300 cc. of manganese dioxide	Taxable value	5%
8506.12.00	Primary cells and primary batteries of an external volume not exceeding		

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8506.13.00	300 cc of mercuric oxide Primary cells and primary batteries of an external volume not exceeding 300 cc of silver oxide	Taxable value	5%
8506.19.00	Primary cells and primary batteries of an external volume not exceeding 300 cc.	Taxable value	5%
8514.10.00	Industrial or laboratory electric resistance heated furnaces and ovens.	Taxable value	5%
8514.20.00	Industrial or laboratory electric or dielectric furnaces and ovens.	Taxable value	5%
8514.30.00	Other industrial or laboratory electric furnaces and ovens.	Taxable value	5%
8514.40.00	Other induction or dielectric heating equipment.	Taxable value	5%
8514.90.00	Parts for industrial or laboratory electric (including induction or dielectric) furnaces and ovens, and industrial or laboratory induction or dielectric heating equipment.	Taxable value	5%
8515.11.00	Soldering irons and guns.	Taxable value	5%
8515.19.00	Other brazing or soldering machines and apparatus.	Taxable value	5%
8515.21.00	Machines and apparatus for resistance welding of metal, fully or partly	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8515.29.00	automatic. Other machines and apparatus for resistance welding of metal.	Taxable value	5%
8515.31.00	Machines and apparatus for resistance welding of metal, fully or partly automatic	Taxable value	5%
8515.39.00	Other machines and apparatus for arc (including plasma arc) welding of metals.	Taxable value	5%
8515.90.00	Parts of machines of heading No. 85.15.	Taxable value	5%
8519.10.00	Coin or disc-operated record-players.	Taxable value	40%
8530.10.00	Electrical signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08.	Taxable value	5%
8530.80.00	Other equipment for electrical signalling.	Taxable value	5%
8530.90.00	Parts of electrical signalling equipment.	Taxable value	5%
8601.10.00	Rail locomotives powered from an external source of electricity.	Taxable value	5%
8601.20.00	Rail locomotives powered by electric accumulators.	Taxable value	5%
8602.10.00	Diesel-electric locomotives.	Taxable value	5%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8602.90.00	Other rail locomotives and locomotive tenders.	Taxable value	5%
8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04 powered from an external source of electricity	Taxable value	5%
8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04.	Taxable value	5%
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	Taxable value	5%
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	Taxable value	5%
8606.10.00	Railway tank wagons and the like.	Taxable value	5%
8606.20.00	Insulated or refrigerated vans and wagons, other than those of	Taxable value	5%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8606.30.00	subheading No. 8606.10. Self-discharging vans and wagons, other than those of subheading No.8606.10 or 8606.20.	Taxable value	5%
8606.91.00	Railway or tramway goods vans and wagons not self-propelled, covered and closed.	Taxable value	5%
8606.92.00	Railway or tramway goods vans and wagons not self-propelled, open, with non-removable sides of a height exceeding 60 cm.	Taxable value	5%
8606.99.00	Other railway and tramway goods vans and wagons, not self- propelled.	Taxable value	5%
8607.11.00	Driving bogies and bissel-bogies.	Taxable value	5%
8607.12.00	Other bogies and bissel-bogies.	Taxable value	5%
8607.19.00	Axles and wheels including parts of driving bogies and bissel bogies.	Taxable value	5%
8607.21.00	Air brakes and parts thereof.	Taxable value	5%
8607.29.00	Other brakes and parts thereof.	Taxable value	5%
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof.	Taxable value	5%
8607.91.00	Other parts of locomotives.	Taxable value	5%
8607.99.00	Other parts of rolling- stock.	Taxable value	5%
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including	Taxable value	5%

FOURTH SCHEDULE (Contd.)

1993

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, parking facilities, port installations, airfields, etc.; parts of the foregoing.		
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Taxable value	5%
8701.10.00	Pedestrian controlled tractors.	Taxable value	5%
8701.30.00	Track-laying tractors.	Taxable value	5%
8803.10.00	Propellers and rotors and parts thereof.	Taxable value	5%
8803.20.00	Under-carriages and parts thereof.	Taxable value	5%
8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	Taxable value	40%
8903.91.00	Sailboats without auxiliary motor.	Taxable value	40%
8903.92.00	Motorboats, other than outboard motorboats.	Taxable value	40%
8903.99.00	Other yachts and vessels for pleasure or sports, excluding rowing boats and canoes.	Taxable value	40%
8904.00.00	Tugs and pusher crafts.	Taxable value	5%
8905.10.00	Dredgers.	Taxable value	5%

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FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8905.20.00	Floating or submersible drilling or production platform.	Taxable value	5%
8905.90.00	Other light-vessels, fire-floats, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks.	Taxable value	5%
8907.10.00	Inflatable rafts.	Taxable value	5%
8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	Taxable value	5%
8908.00.00	Vessels and other floating structures for breaking up.	Taxable value	5%
9006.40.00	Instant print cameras.	Taxable value	40%
9006.51.00	Other cameras with a through-the-lens view-finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	Taxable value	40%
9006.52.00	Other cameras, for roll film of a width less than 35 mm.	Taxable value	40%
9006.53.00	Other cameras, for roll film of a width of 35 mm.	Taxable value	40%
9006.59.00	Other photographic cameras (other than cinematographic).	Taxable value	40%
9006.61.00	Discharge lamp ("electronic")	Taxable value	40%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
	flashlight apparatus.		
9006.62.00	Flashbulbs, flashcubes and the like.	Taxable value	40%
9006.69.00	Other photographic flashlight apparatus.	Taxable value	40%
9006.91.00	Parts and accessories for photographic cameras.	Taxable value	40%
9006.99.00	Other parts and accessories for goods of heading No. 90.06.	Taxable value	40%
9007.11.00	Cinematographic cameras for film of less than 16 mm width or for double 8 mm film.	Taxable value	40%
9007.19.00	Other cinematographic cameras.	Taxable value	40%
9007.21.00	Cinematographic projectors for film of less than 16 mm width.	Taxable value	40%
9007.29.00	Other cinematographic projectors.	Taxable value	40%
9007.91.00	Parts and accessories for cinematographic cameras.	Taxable value	40%
9007.92.00	Parts and accessories for projectors.	Taxable value	40%
9008.10.00	Slide projectors.	Taxable value	40%
9008.30.00	Other image projectors.	Taxable value	40%
9008.40.00	Photographic (other than cinematographic) enlargers and reducers.	Taxable value	40%
9008.90.00	Parts and accessories of articles of heading No. 90.08.	Taxable value	40%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9010.30.00	Projection screens.	Taxable value	40%
9010.90.00	Parts and accessories of articles of heading No. 90.10.	Taxable value	40%
9101.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with mechanical display only.	Taxable value	40%
9101.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with opto-electronic display only.	Taxable value	40%
9101.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	Taxable value	40%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	Taxable value	40%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	Taxable value	40%
9101.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, battery or accumulator powered.	Taxable value	40%
9101.99.00	Other wrist-watches, pocket-watches	Taxable value	40%

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9102.11.00	and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with mechanical display only other than those of heading No. 91.01.	Taxable value	40%
9102.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with opto-electronic display only other than those of heading No. 91.01.	Taxable value	40%
9102.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	Taxable value	40%
9102.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility with automatic winding other than those of heading No. 91.01.	Taxable value	40%
9102.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility other than those of heading No. 91.01, battery or accumulator	Taxable value	40%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9102.91.00	powered. Wrist-watches, pocket-watches and other watches, including stop- watches, other than those of heading No. 91.01, battery or accumulator	Taxable value	40%
9102.99.00	powered. Other wrist-watches, pocket-watches and other watches, including stop- watches, other than those of heading No. 91.01.	Taxable value	40%
9103.10.00	Clocks with watch movements, excluding clocks of heading No. 91.04, battery or accumulator	Taxable value	40%
9103.90.00	powered. Other clocks with watch movements, excluding clocks of heading No. 91.04.	Taxable value	40%
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	Taxable value	40%
9105.11.00	Alarm clocks, battery, accumulator or mains powered.	Taxable value	40%
9105.19.00	Other alarm clocks.	Taxable value	40%
9105.21.00	Wall clocks, battery, accumulator or mains powered.	Taxable value	40%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9105.29.00	Other wall clocks.	Taxable value	40%
9105.91.00	Other clocks, battery, accumulator or mains powered.	Taxable value	40%
9105.99.00	Other clocks.	Taxable value	40%
9108.11.00	Watch movements, complete and assembled, battery or accumulator powered with mechanical display only or with a device to which a mechanical display can be incorporated.	Taxable value	40%
9108.12.00	Watch movements, complete and assembled, battery or accumulator powered with opto-electronic display only.	Taxable value	40%
9108.19.00	Other watch movements, complete and assembled, battery or accumulator powered.	Taxable value	40%
9108.20.00	Watch movements, complete and assembled, with automatic winding.	Taxable value	40%
9108.91.00	Other watch movements, complete and assembled measuring 33.8 mm or less.	Taxable value	40%
9108.99.00	Other watch movements, complete and assembled.	Taxable value	40%
9109.11.00	Clock movements, complete and assembled, battery, accumulator or	Taxable value	40%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9109.19.00	mains powered, of alarm clocks. Other clock movements, complete and assembled, battery, accumulator or mains powered.	Taxable value	40%
9109.90.00	Other clock movements, complete and assembled.	Taxable value	40%
9110.11.00	Complete watch movements, unassembled or partly assembled (movement sets).	Taxable value	40%
9110.12.00	Incomplete watch movements, assembled.	Taxable value	40%
9110.19.00	Watch rough movements.	Taxable value	40%
9110.90.00	Complete clock movements, unassembled or partly assembled, incomplete clock movements, assembled; and rough watch or clock movements.	Taxable value	40%
9111.10.00	Watch cases and parts thereof of precious metal or of metal clad with precious metal.	Taxable value	40%
9111.20.00	Watch cases and parts thereof of base metal, whether or not gold or silver-plated.	Taxable value	40%
9111.80.00	Other watch cases.	Taxable value	40%
9111.90.00	Parts of watch cases.	Taxable value	40%
9112.10.00	Clock cases and cases of a similar type for other goods of this	Taxable value	40%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9112.80.00	Chapter, of metal. Other clock cases and cases of a similar type for other goods of this Chapter, other than metal cases.	Taxable value	40%
9112.90.00	Parts of clock cases and cases of a similar type for other goods of this Chapter.	Taxable value	40%
9113.10.00	Watch straps, watch bands and watch bracelets of precious metal or metal clad with precious metal.	Taxable value	40%
9113.20.00	Watch straps, watch bands and watch bracelets of base metal.	Taxable value	40%
9114.10.00	Springs, including hair-springs for clocks or watches.	Taxable value	40%
9114.20.00	Jewels, for clocks or watches.	Taxable value	40%
9114.30.00	Dials, for clocks or watches.	Taxable value	40%
9114.40.00	Plates and bridges, for clocks or watches.	Taxable value	40%
9114.90.00	Other parts, for clocks or watches.	Taxable value	40%
9405.30.00	Lighting sets of a kind used for Christmas trees.	Taxable value	40%
9405.50.30	Locomotive and railway rolling stock lanterns.	Taxable value	5%
9504.10.00	Video games of a kind used with a television receiver.	Taxable value	40%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
9504.20.00	Articles and accessories for billiards.	Taxable value	40%
9504.30.00	Other games, coin-or disc- operated, other than bowling alley equipment.	Taxable value	40%
9504.90.00	Other articles for funfair, table or parlour games, including pintables, special tables for casino games and automatic bowling alley equipment.	Taxable value	40%
9505.10.00	Articles for Christmas festivities.	Taxable value	40%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	Taxable value	40%
9613.10.00	Pocket lighters, gas fuelled, non-refillable.	Taxable value	40%
9613.20.00	Pocket lighters, gas fuelled, refillable.	Taxable value	40%
9613.30.00	Table lighters.	Taxable value	40%
9613.80.00	Other lighters.	Taxable value	40%
9613.90.00	Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks.	Taxable value	40%
9614.10.00	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes.	Taxable value	40%

FOURTH SCHEDULE (Contd.)

1993

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9614.20.00	Smoking pipes and pipe bowls.	Taxable value	40%
9614.90.00	Cigar or cigarette holders, and parts thereof.	Taxable value	40%

PART III

The taxable services listed below shall be charged tax at the rates respectively specified in relation thereto -

Description of service	Rate of tax
Restaurant services, including bar and beverage services, supplied by a restaurant owner or operator.	5%

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FIFTH SCHEDULE

(S. 27)

(Amendments to the Second Schedule to the Value Added Tax Act, 1989, (No. 7 of 1989))

SECOND SCHEDULE

EXEMPT GOODS

1. Delete the following items -

<i>Tariff No.</i>	<i>Tariff Description</i>
1701.12.00	Beet sugar.
1703.10.00	Cane molasses.
1703.90.00	Other molasses, resulting from the extraction or refining of sugar.
2309.90.00	Other preparations of a kind used in animal feeding.
2710.00.51	Batching oil.
4801.00.00	Newsprint, in rolls or sheets.
4823.70.10	Egg trays of paper pulp.
4902.10.10	Newspapers, journals and periodicals, appearing at least four times a week, new.
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
7010.10.90	Other glass ampoules.

2. Insert the following entries in their correct numerical order -

<i>Tariff No.</i>	<i>Tariff Description</i>
2309.90.90	Other preparations of a kind used in animal feeding.
8802.11.00	Helicopters of an unladen weight not exceeding 2,000 kg.
8802.12.00	Helicopters of an unladen weight exceeding 2,000 kg.
8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.
8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.
8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg.
8802.50.00	Spacecraft (including satellites) and spacecraft launch vehicles.
8805.20.10	Ground flying trainers.

SIXTH SCHEDULE

(s.28)

(Replacement of the Third Schedule to the Value Added Tax Act, 1989 (No.7 of 1989))**Delete the Third Schedule and insert the following -****THIRD SCHEDULE**

(s. 2(1))

LIST OF TAXABLE SERVICES

The following shall be taxable services for the purposes of the Act whether or not the services are supplied by persons holding the relevant professional qualifications-

1. Accountancy services including any type of auditing, book keeping or similar service.
2. The provision of reports, advice, information or similar technical services in the following areas -
 - (a) management, financial and related consultancy services;
 - (b) recruitment, staffing and training;
 - (c) market research;
 - (d) public relations; or
 - (e) advertising.
3. Computer services of any description, other than engineering, including the provision of bureau facilities, systems analysis and design, software development and training.
4. Legal services including any services supplied in connection therewith.
5. Services supplied by architects (including landscape architects), draftsmen and interior designers.
6. Services supplied by land and building surveyors, quantity surveyors, insurance assessors, fire and marine surveyors, loss adjusters or similar services.
7. Services supplied by consulting engineers.
8. Services supplied by auctioneers, estate agents and valuers.

SIXTH SCHEDULE - (Contd.)

9. Services supplied by agents, excluding insurance agents, (that is any person who acts for or represents someone else in arranging or conducting a transaction or other activity).
10. Services supplied by brokers, but excluding services supplied by insurance brokers, stock exchange brokers, and tea and coffee brokers dealing exclusively in tea and coffee for export.
11. Services supplied by secretarial agencies including the supply of typing, photocopying, telex, facsimile and typesetting facilities.
12. Services supplied by security organisations including rental of security equipment and installation.
13. Mail and parcel courier services (excluding postal services supplied by Kenya Posts and Telecommunications Corporation).
14. Repairs, alterations, processing or any other service provided in connection with designated goods by designated dealers.
15. Services supplied in the course of altering, processing, assembling, packing, packaging, bottling or manufacturing of goods owned by another person.
16. Advertising services.
17. Telecommunication services including rental of telecommunication equipment and installation services.
18. Letting video tapes or any other audio visual recordings on hire, copying and recording of video tapes and similar services.
19. Entertainment services, including plays or performances, cinema shows, music concerts but excluding plays and performances conducted by educational institutions as part of learning.
20. Accommodation and all other services provided by a hotel owner or operator including telecommunications, entertainment, laundry, dry cleaning, storage, safety deposits, conference and business services, but excluding restaurant services, and sporting services subject to written approval by the Commissioner for the exclusion of the sporting services.

SIXTH SCHEDULE - (Contd.)

21. Restaurant services, including bar and beverage services, supplied by a restaurant owner or operator.
22. Laundry, dry cleaning and other cleaning services.
23. Services supplied by beauty parlours, hairdressers and health clubs.
24. Services supplied in the course of hiring or leasing of vehicles, machinery and equipment.
25. Repair and maintenance services relating to all vehicles, aircraft, ships, machinery and equipment.
26. Goods transportation services excluding transportation of unprocessed agricultural produce.
27. Conference services excluding such services conducted for educational institutions as part of learning where such institutions are approved by the Minister for the time being responsible for education.
28. Services supplied by contractors excluding such services supplied in relation to contracts entered into before the 10th June, 1993 but including written contract variations agreed to after that date.

SEVENTH SCHEDULE

(s. 29)

(Replacement of the Fourth Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989))

Delete the Fourth Schedule and insert the following -

FOURTH SCHEDULE

(s. 2(1))

DESIGNATED GOODS

The following shall be designated goods for the purposes of the Act -

<i>Tariff No.</i>	<i>Tariff Description</i>
2523.21.00	White cement, whether or not artificially coloured.
2523.29.00	Other portland cement.
2523.30.00	Aluminous cement.
2523.90.00	Other hydraulic cements.
3208.10.10	Varnishes of a kind used in insulating electric wire, based on polyesters.
3208.10.90	Other paints and varnishes based on polyesters.
3208.20.10	Varnishes of a kind used in insulating electric wire, based on acrylic or vinyl polymers.
3208.20.90	Other paints and varnishes based on acrylic and vinyl polymers.
3208.90.10	Other varnishes of a kind used in insulating electric wire.
3208.90.90	Other paints and varnishes.
3209.10.00	Paints and varnishes, based on acrylic or vinyl polymers.
3209.90.00	Other paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium.
3210.00.10	Water pigments of a kind used for finishing leather.
3210.00.20	Distempers, water pigments not elsewhere specified, cement paints and the like.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers).
3211.00.00	Prepared driers.
3214.10.10	Sealing wax.
3214.10.90	Other mastics; painters fillings.
3214.90.00	Glaziers putty, grafting putty, resin cements, non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
3922.10.00	Baths, shower-baths and wash-basins.
3922.20.00	Lavatory seats and covers.
3922.90.10	Lavatory cisterns of plastics.
3922.90.90	Lavatory pans and other sanitary ware (including fittings and accessories for cisterns) of plastics.
3925.10.00	Reservoirs, tanks, vats and similar containers of plastics, of a capacity exceeding 300 l.
3925.20.00	Doors, windows and their frames and thresholds for doors, of plastics.
3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof, of plastics.
3925.90.10	Door handles, door closures, finger plates and similar articles, of plastics.
3925.90.90	Other builders' ware of plastics n.e.s.
4011.10.00	New pneumatic tyres of rubber of a kind used on motor cars (including station wagons and racing cars).
4011.20.00	New pneumatic tyres of rubber of a kind used on buses or lorries.
4011.40.00	New pneumatic tyres of rubber of a kind used on motorcycles.
4011.91.00	New pneumatic tyres of rubber having a "herring-bone" or similar tread of a kind used on construction tractors.
4011.99.00	Other new pneumatic tyres, of rubber.
4012.10.10	Retread tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars).

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
4012.10.20	Retread tyres, of rubber, of a kind used on buses or lorries.
4012.20.10	Used pneumatic tyres of rubber, of a kind used on motor cars (including station wagons and racing cars).
4012.20.20	Used pneumatic tyres of rubber, of a kind used on buses or lorries.
4013.10.10	Inner tubes of rubber, of a kind used on motor cars (including station wagons and racing cars).
4013.10.20	Inner tubes of rubber, of a kind used on buses or lorries.
4013.10.90	Other inner tubes of rubber of a kind used on other motor cars.
4013.90.10	Inner tubes for motor cycles and scooters.
4407.10.00	Coniferous wood sawn or chipped lengthwise.
4407.21.00	Wood sawn or chipped lengthwise, sliced or peeled, of Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas.
4407.22.00	Wood sawn or chipped lengthwise, sliced or peeled, of Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.
4407.23.00	Wood sawn or chipped lengthwise, sliced or peeled, of Baboen, Mahogany (<i>Swietenia spp.</i>), Imbuia and Balsa.
4407.91.00	Wood sawn or chipped lengthwise, of oak (<i>Quercus spp.</i>).
4407.92.00	Wood sawn or chipped lengthwise, of beech (<i>Fagus spp.</i>).
4407.99.00	Other wood sawn or chipped lengthwise.
4408.10.00	Coniferous veneer sheets.
4408.20.00	Veneer sheets of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoume, Obech, Acajou d'Afrique, Sapelli, Baboen, Mahogany (<i>Swietenia spp.</i>), Palissandre du Bresil and Bois de Rose femelle.
4408.90.00	Other veneer sheets.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
4409.10.00	Wood continuously shaped, coniferous.
4409.20.00	Wood continuously shaped, non-coniferous.
4410.10.00	Particle board of wood.
4410.90.00	Particle board of other ligneous materials.
4411.11.00	Fibre board not mechanically worked or surface covered.
4411.19.00	Other fibre board of wood of density exceeding 0.8gm/cm ³ .
4411.21.00	Fibre board not mechanically worked or surface covered.
4411.29.00	Other fibreboard of wood of density exceeding 0.5g/cm ³ but not exceeding 0.8g/cm ³ .
4411.31.00	Fibreboard not mechanically worked or surface covered.
4411.39.00	Other fibreboard of density exceeding 0.35g/cm ³ but not exceeding 0.5g/cm ³
4411.91.00	Other fibreboard of wood or other ligneous materials not mechanically worked or surface covered.
4411.99.00	Other fibreboard of wood or other ligneous materials.
4412.11.00	Plywood consisting solely of sheets of wood with at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White Lanan, Sipo, Limba, Okoume, Obeche, Acajole d'Afrique, Sapelli, Baboen, Mahogany (<i>swietenia spp.</i>), Palissandre du Bresil or Bois de rose Femelle.
4412.12.00	Plywood consisting solely of sheets of wood with at least one outer ply of non-coniferous wood.
4412.19.00	Other plywood.
4412.21.00	Other plywood with at least one outer ply of non-coniferous wood containing at least one layer of particle board.
4412.29.00	Other plywood, veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood.
4412.91.00	Plywood containing at least one layer of particle board.
4412.99.00	Other plywood, veneered panels and similar laminated wood.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.
4418.10.00	Windows, French-windows and their frames, of wood.
4418.20.00	Doors and their frames and thresholds of wood.
4418.30.00	Parquet panels, of wood.
4418.40.00	Shuttering for concrete constructional work, of wood.
4418.50.00	Shingles and shakes, of wood.
4418.90.00	Other builders joinery and carpentry of wood.
4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.
6908.10.00	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.
6908.90.00	Other glazed ceramic flags and paving, hearth wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.
6909.11.00	Ceramic wares for laboratory, chemical or other technical uses of porcelain or china.
6909.19.00	Other ceramic wares for laboratory, chemical or other technical uses.
6910.10.10	Lavatory cisterns with or without toilet bowls of porcelain or china.
6910.10.90	Other ceramic sanitary fixtures of porcelain or china.
6910.90.10	Other lavatory cisterns with or without toilet bowls.
6910.90.90	Other ceramic sanitary fixtures.
7003.11.00	Non-wired sheets of cast glass coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.
7003.19.00	Other non-wired sheets of cast glass and rolled glass.
7003.20.00	Wired sheets of cast glass and rolled glass.
7003.30.00	Profiles of cast glass and rolled glass.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
7004.10.00	Drawn glass and blown glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.
7004.90.00	Other drawn glass and blown glass, in sheets.
7005.10.00	Non-wired float glass and surface ground or polished glass, having an absorbent or reflecting layer.
7005.21.00	Other non-wired float glass and surface ground or polished glass, coloured throughout the mass (body tinted), opacified, flashed or merely surface ground
7005.29.00	Other non-wired float glass and surface ground or polished glass.
7005.30.00	Wired glass float and surface ground or polished glass.
7006.00.00	Glass of heading No. 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.
7007.11.00	Toughened safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.
7007.19.00	Other toughened safety glass.
7007.21.00	Laminated safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.
7007.29.00	Other laminated safety glass.
7008.00.00	Multiple-walled insulating units of glass.
7009.10.00	Rear-view mirrors for vehicles.
7101.10.00	Natural pearls.
7101.21.00	Cultured pearls, unworked.
7101.22.00	Cultured pearls, worked.
7102.10.00	Unsorted diamonds, whether or not worked but not mounted or set.
7102.31.00	Non-industrial diamonds, unworked, simply sawn, cleaved or bruted, but not mounted or set.
7102.39.00	Other non-industrial diamonds, not mounted or set.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
7103.10.00	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped.
7103.91.00	Rubies, sapphires and emeralds, otherwise worked.
7103.99.00	Other precious or semi-precious stones other than rubies, sapphires and emeralds, otherwise worked.
7104.10.00	Piezo-electric quartz.
7104.20.00	Other unworked or simply sawn or roughly shaped synthetic or semi-precious stones.
7104.90.00	Other synthetic or reconstructed precious or semi-precious stones, whether or not worked.
7106.10.00	Silver in powder form.
7106.91.00	Unwrought silver.
7106.92.00	Semi-manufactured silver.
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.
7108.11.00	Gold powder, non-monetary.
7108.12.00	Other unwrought forms of gold, non-monetary.
7108.13.00	Other semi-manufactured forms of gold.
7109.00.00	Base metals of silver, clad with gold, not further worked than semi-manufactured.
7110.11.00	Platinum, unwrought or in powder form.
7110.19.00	Other platinum.
7110.21.00	Palladium, unwrought or in powder form.
7110.29.00	Other palladium.
7110.31.00	Rhodium, unwrought or in powder form.
7110.39.00	Other rhodium.
7110.41.00	Iridium, unwrought or in powder form.
7110.49.00	Other iridium.
7111.00.00	Base metals silver or gold, clad with platinum, not further worked than

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	semi-manufactured.
7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.
7112.20.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.
7112.90.00	Waste and scrap of other precious metal or of metal clad with precious metal.
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.
7113.20.00	Articles of jewellery and parts thereof, of base metal, clad with precious metal.
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or clad with other precious metal.
7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with other precious metal.
7115.10.00	Catalysts in the form of wire cloth or grill of platinum.
7115.90.00	Other articles of precious metal or of metal clad with other precious metal.
7116.10.00	Articles of natural or cultured pearls.
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).
7117.11.00	Cuff-links and studs of base metal, whether or not plated with precious metals.
7117.19.00	Other imitation jewellery of base metal, whether or not plated with

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	precious metals.
7117.90.10	Other imitation jewellery of plastics.
7117.90.20	Other imitation jewellery of wood.
7117.90.30	Other imitation jewellery of ceramic.
7117.90.40	Other imitation jewellery of glass.
7117.90.90	Other imitation jewellery of other materials.
7118.10.00	Coin (other than gold coin), not being of legal tender.
7324.10.00	Sinks and wash basins, of stainless steel.
7324.21.00	Baths of cast iron, whether or not enamelled.
7324.29.00	Other baths of iron or steel.
7324.90.10	Shower trays of iron or steel.
7324.90.20	Flashing cisterns of iron or steel and parts thereof.
7324.90.30	Sanitary buckets and pails, lavatory appliances and similar appliances for refuse collections and disposal, and parts thereof, of iron or steel.
7324.90.90	Other sanitary ware and parts, of iron or steel.
8407.31.10	Engines for road motor vehicles of a cylinder capacity not exceeding 50 cc.
8407.31.20	Engines for tractors of a cylinder capacity not exceeding 50cc.
8407.31.90	Other reciprocating engines of a cylinder capacity not exceeding 50 cc.
8407.32.10	Engines for road motor vehicles of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.
8407.32.20	Engines for tractors of a cylinder capacity exceeding 50 cc, but not exceeding 250 cc.
8407.32.90	Other reciprocating piston engines of a cylinder capacity exceeding 50 cc, but not exceeding 250 cc.
8407.33.10	Engines for road motor vehicles of a cylinder capacity exceeding 250 cc, but not exceeding 1,000 cc.
8407.33.20	Engines for tractors of a cylinder capacity exceeding 250 cc, but not

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	exceeding 1,000 cc.
8407.33.90	Other reciprocating piston engines of a cylinder capacity exceeding 250 cc, but not exceeding 1,000 cc.
8407.34.10	Engines for road motor vehicles of a cylinder capacity exceeding 1,000 cc.
8407.34.20	Engines for tractors of a cylinder capacity exceeding 1,000 cc.
8407.34.90	Other reciprocating piston engines of a cylinder capacity exceeding 1,000 cc.
8407.90.00	Other spark-ignition reciprocating or rotary internal combustion piston engines.
8408.20.10	Compression ignition internal combustion piston engines (diesel or semi-diesel engines) for road motor vehicles.
8408.20.20	Compression ignition internal combustion piston engines (diesel or semi-diesel engines) for tractors.
8408.20.90	Compression ignition internal combustion piston engines (diesel or semi-diesel engines) for propulsion of other vehicles of Chapter 87.
8418.10.10	Unassembled, combined refrigerator-freezer, fitted with separate external doors.
8418.10.20	Assembled or partly assembled combined refrigerator freezers, fixed with separate external doors.
8418.21.10	Unassembled, compression-type household type refrigerators, electrical.
8418.21.20	Assembled or partly assembled, compression type, household type refrigerators, electrical.
8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.
8418.21.40	Assembled, or partly assembled compression type, household type refrigerators, non-electrical.
8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.
8418.22.20	Assembled or partly assembled absorption type, household type refrigerators, electrical.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
8418.29.10	Other unassembled, household type refrigerators, electrical.
8418.29.20	Other assembled or partly assembled household type refrigerators, electrical.
8418.29.30	Other unassembled household type refrigerators, non-electrical.
8418.29.40	Other assembled or partly assembled household type refrigerators, non-electrical
8418.30.10	Unassembled freezers of the chest type, not exceeding 800 l capacity.
8418.30.20	Assembled or partly assembled freezers of the chest type, not exceeding 800 l capacity.
8418.40.10	Unassembled freezers of the upright type, not exceeding 900 l capacity.
8418.40.20	Assembled or partly assembled freezers of the upright type, not exceeding 900 l capacity.
8418.91.00	Furniture designed to receive refrigerating or freezing equipment.
8418.99.00	Other parts of refrigerating or freezing equipment.
8422.11.00	Household type dish washing machines.
8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, unassembled.
8450.11.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, assembled or partly assembled.
8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier, unassembled.
8450.12.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier assembled or partly assembled.
8450.19.10	Other household or laundry type washing machines, including machines which

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
8450.19.90	both wash and dry, each of a dry linen capacity not exceeding 10 kg., unassembled. Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., assembled or partly assembled.
8451.21.00	Drying machines, each of a dry linen capacity not exceeding 10 kg.
8507.10.00	Lead-acid electric accumulators of a kind used for starting piston engines.
8509.10.00	Vacuum cleaners with self-contained electric motor.
8509.20.00	Floor polishers with self-contained electric motor.
8509.30.00	Kitchen waste disposers.
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors.
8509.80.00	Other electro-mechanical domestic appliances with self-contained electric motor.
8509.90.00	Parts of electro-mechanical domestic appliances.
8511.10.10	Unassembled sparking plugs.
8511.10.90	Assembled or partly assembled sparking plugs.
8511.20.10	Ignition magnetos; magneto-dynamos; magnetic-fly wheels suitable for use in road motor vehicles.
8511.20.90	Other ignition magnetos; magneto-dynamos; magnetic-fly wheels.
8511.30.10	Distributors; ignition coils, suitable for use in road motor vehicles
8511.30.90	Other distributors; ignition coils.
8511.40.10	Starter motors and dual purpose starter generators, suitable for use in road motor vehicles
8511.40.90	Other starter motors and dual purpose starter-generators.
8511.50.10	Other generators suitable for use in road motor vehicles.
8511.50.90	Other generators.
8511.80.10	Glow plugs, unassembled.
8511.80.20	Glow plugs, assembled or partly assembled.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
8511.80.30	Other electrical ignition or starting equipment, suitable for use in road motor vehicles.
8511.80.90	Other electrical ignition or starting equipment.
8511.90.00	Parts of electrical ignition or starting equipment of a kind used for spark-ignition in compression-ignition internal combustion engines, generators and cut-outs of a kind used in conjunction with such engines.
8512.20.00	Other lighting or visual signalling equipment.
8512.30.00	Electrical sound signalling equipment.
8512.40.00	Windscreen wipers, defrosters and demisters.
8512.90.00	Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.
8516.31.00	Electro-thermic hair dryers.
8516.32.00	Other electro-thermic hair dressing apparatus.
8516.40.10	Unassembled electric smoothing irons.
8516.40.90	Assembled or partly assembled electric smoothing irons.
8518.10.00	Microphones and stands therefor.
8518.21.00	Single loudspeakers, mounted in their enclosures.
8518.22.00	Multiple loudspeakers, mounted in the same enclosure.
8518.29.00	Other loudspeakers, whether or not mounted in their enclosures.
8518.30.00	Headphones, earphones and combined microphone/speaker sets.
8518.40.00	Audio-frequency electric amplifiers.
8518.50.00	Electric sound amplifier sets.
8518.90.00	Parts of the goods falling within heading No. 85.18.
8519.21.10	Unassembled record-players without loud speakers.
8519.21.90	Assembled or partly assembled record-players without speakers.
8519.29.10	Other unassembled record-players.
8519.29.90	Other assembled or partly assembled record players.
8519.31.10	Unassembled turntables (record-decks) with automatic record changing

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	mechanism.
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic changing mechanisms.
8519.39.10	Other unassembled turntables (record-decks).
8519.39.90	Other assembled or partly assembled turntables (record-decks).
8519.40.00	Transcribing machines.
8519.91.00	Cassette type sound reproducing apparatus.
8519.99.00	Other sound reproducing apparatus.
8520.31.00	Cassette type magnetic tape recorders incorporating sound reproducing apparatus.
8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.
8521.10.10	Unassembled magnetic tape-type video recording or reproducing apparatus.
8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus.
8521.90.10	Other unassembled video recording or reproducing apparatus.
8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus.
8522.10.00	Pick-up cartridges being parts and accessories of apparatus of heading Nos. 85.19 to 85.21.
8522.90.00	Other parts and accessories of apparatus of heading Nos. 85.19 to 85.21.
8524.10.00	Gramophone records.
8524.21.10	Magnetic tapes of a width not exceeding 4 mm. for the sole use of public broadcasting organisations.
8524.21.90	Other recorded magnetic tapes of a width not exceeding 4 mm.
8524.22.10	Magnetic tapes of a width exceeding 4 mm., but not exceeding 6.5 mm. for the sole use of public broadcasting organisations.
8524.22.90	Other recorded magnetic tapes of a width exceeding 4 mm but not exceeding

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
8524.23.10	6.5 mm. Magnetic tapes of a width exceeding 6.5 mm. for the sole use of public broadcasting organisations.
8524.23.90	Other recorded magnetic tapes of a width exceeding 6.5 mm.
8524.90.90	Other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.
8527.11.10	Unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.
8527.11.90	Assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.
8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio-telephony or radio-telegraphy.
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.
8527.21.90	Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.
8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.
8527.29.90	Other assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	vehicles, including apparatus capable of receiving also radio-telephony or radio telegraphy.
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.
8527.31.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.
8527.32.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.
8528.10.10	Unassembled colour television receivers (including video monitors or video projectors) whether or not combined with radio-broadcast receivers or video recording or reproducing apparatus.
8528.10.90	Assembled or partly assembled colour television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or video recording or reproducing apparatus.
8528.20.10	Unassembled black and white or other monochrome television receivers (including video monitors and video projectors) whether or not combined with radio-broadcast receivers or video recording or reproducing apparatus.

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
8528.20.90	Assembled or partly assembled black and white or other monochrome television receivers (including video monitors and video projectors).
8535.10.00	Fuses.
8535.21.00	Automatic circuit breakers for a voltage of less than 72.5 kV.
8535.29.00	Other automatic circuit breakers.
8535.30.00	Isolating switches and make-and-break switches.
8535.40.00	Lightning arresters, voltage limiters and surge suppressors.
8535.90.00	Other electrical apparatus for switching or protecting electrical circuits, for a voltage exceeding 1,000 Volts
8536.10.00	Fuses.
8536.20.00	Automatic circuit breakers.
8536.30.00	Other apparatus for protecting electrical circuits.
8536.41.00	Relays for a voltage not exceeding 60 V.
8536.49.00	Other relays.
8536.50.00	Other switches.
8536.61.00	Lamp-holders.
8536.69.00	Plugs and sockets.
8536.90.00	Other electrical apparatus for switching or protecting electrical circuits for a voltage not exceeding 1,000 V.
8537.10.00	Boards, panels and other bases for a voltage not exceeding 1,000 V.
8537.20.00	Boards, panels and other bases for a voltage exceeding 1,000 V.
8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus.
8538.90.00	Other parts suitable for use solely or principally with the apparatus of headings 85.35, 85.36 or 85.37.
8539.10.00	Sealed beam lamp units.
8539.21.00	Tungsten halogen filament lamps.
8539.22.00	Other filament lamps of a power not exceeding 200 W for a voltage exceeding

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	100 V.
8539.29.00	Other filament lamps.
8539.31.00	Fluorescent, hot cathode discharge lamps.
8539.39.00	Other discharge lamps.
8539.40.00	Ultra-violet or infra-red lamps; arc lamps.
8539.90.00	Parts of electric filament or discharge lamps.
8540.11.00	Cathode-ray colour television picture tubes, including video monitor cathode-ray tubes.
8540.12.00	Cathode-ray black and white or other monochrome television picture tubes, including video monitor cathode-ray tubes.
8543.80.10	Mixing units for sound reproductions.
8544.11.10	Winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.
8544.11.90	Other winding wire of copper.
8544.19.10	Other winding wire of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.
8544.19.90	Other winding wire of other materials.
8544.20.10	Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the
8544.20.90	Other co-axial cable and other co-axial electric conductors.
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.
8544.41.00	Other electric conductors, for a voltage not exceeding 80V fitted with connectors.
8544.49.10	Other electric conductors, for a voltage not exceeding 80V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm

SEVENTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
	inclusive.
8544.49.20	Other electric conductors, for a voltage not exceeding 80V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which
8544.49.90	Other electric conductors for a voltage not exceeding 80V.
8544.51.00	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V fitted with connectors.
8544.59.10	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.
8544.59.20	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm i
8544.59.90	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V.
8544.60.10	Other electric conductors, for a voltage exceeding 1,000V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.
8544.60.20	Other electric conductors, for a voltage exceeding 1,000V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which
8544.60.90	Other electric conductors, for a voltage exceeding 1,000V.
8707.10.00	Bodies for the vehicles of heading No. 87.03..
8707.90.00	Other bodies for motor vehicles of headings Nos. 87.01 to 87.05.
8708.10.00	Bumpers and parts thereof.

SEVENTH SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
8708.21.00	Safety seat belts.
8708.29.00	Other parts and accessories of bodies (including cabs).
8708.31.00	Mounted brake linings for motor vehicles of heading 87.01 to 87.05
8708.39.00	Other brakes and servo-brakes and parts thereof.
8708.40.00	Gear boxes.
8708.50.00	Drive-axles with differential, whether or not provided with other transmission components.
8708.60.00	Non-driving axles and parts thereof.
8708.70.00	Road wheels and parts and accessories thereof.
8708.80.00	Suspension shock-absorbers.
8708.91.00	Radiators.
8708.92.00	Silencers and exhaust pipes.
8708.93.00	Clutches and parts thereof.
8708.94.00	Steering wheels, steering columns and steering boxes.
8708.99.00	Other parts and accessories of the motor vehicles of headings Nos. 87.01 to 87.05.
8709.90.00	Parts of works trucks not fitted with lifting or handling equipment of the type used in factories, warehouses, dock areas or airports for short distance transport of goods and tractors of the types used on railway station platforms.
8714.11.00	Saddles for motorcycles.
8714.19.00	Other parts and accessories of invalid carriages.
8716.90.10	Axles, including stub axles.
8716.90.90	Other parts of trailers and semi-trailers and other vehicles not mechanically propelled.
9113.20.00	Watch straps, watch bands and watch bracelets of base metal.
9401.20.00	Seats of a kind used for motor vehicles.
9401.30.00	Swivel seats with variable height adjustment.

SEVENTH SCHEDULE - (Contd.)

1993

Tariff No.	Tariff Description
9401.40.00	Seats other than garden seats convertible into beds.
9401.50.00	Seats of cane, osier, bamboo or similar materials.
9401.61.00	Other upholstered seats.
9401.69.00	Other wooden frame seats.
9401.71.00	Other upholstered metal frame seats.
9401.79.00	Other metal frame seats.
9401.80.00	Other seats.
9401.90.00	Parts of seats.
9403.10.00	Metal furniture of a kind used in offices.
9403.20.00	Other metal furniture.
9403.30.00	Wooden furniture of a kind used in offices.
9403.40.00	Wooden furniture of a kind used in the kitchen.
9403.50.00	Wooden furniture of a kind used in the bedroom.
9403.60.00	Other wooden furniture.
9403.70.00	Furniture of plastics.
9403.80.00	Furniture of other materials.
9403.90.00	Parts of other furniture.
9404.10.00	Mattress supports.
9404.21.00	Mattresses of cellular rubber or plastics whether or not covered.
9404.29.00	Mattresses of other materials.
9404.90.00	Other articles of bedding and similar furnishing.
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.
9405.20.00	Electric table, desk, bedside or floor-standing lamps.
9405.40.90	Other electric lamps and lighting fittings.
9405.91.20	Glass parts of lamps and lighting fittings.
9405.92.00	Plastic parts of lamps and lighting fittings.
9405.99.00	Other parts of other materials.

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SEVENTH SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
9601.10.00	Worked ivory and articles of ivory.
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified.

EIGHTH SCHEDULE

(s.30(b))

1993

(Amendments to the Fifth Schedule to the Value Added Tax, 1989 (No. 7 of 1989))

1. Insert in their numerical order the new tariff numbers and corresponding descriptions, quantity or values and rates of tax specified below -

PART B - ZERO RATED GOODS

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or value</i>	<i>Rate of tax</i>
2309.90.10	Preparations of a kind used in animal feeding with a basis of molasses.	Taxable value	zero
2710.00.31	Jet fuel (kerosene type).	Taxable value	zero
3929.90.20	Milk containers of 10 l or more but not more than 300 l, of plastics.	Taxable value	zero
4801.00.00	Newsprint	Taxable value	zero
4823.70.10	Egg trays of paper pulp.	Taxable value	zero
4902.10.10	Newspapers, journals and periodicals, appearing at least four times a week, new.	Taxable value	zero

Finance

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No. 4

EIGHTH SCHEDULE - (Contd.)

2. Delete all references to the following items -

<i>Tariff No.</i>	<i>Tariff Description</i>
1701.11.90	Other cane sugar.
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.
7326.90.30	Fencing posts, trainers, winders, turnbackles and similar fittings or fasteners of iron or steel.

~~The Finance Act, 1993~~**NINTH SCHEDULE**

(s. 31)

(Replacement of the Sixth Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989))

Delete the Sixth Schedule and insert the following -

SIXTH SCHEDULE

(s.27)

**REGISTRATION, DEREGISTRATION AND CHANGES AFFECTING
REGISTRATION**

1. Subject to paragraphs 2 and 3, any person who -

(a) in the course of his business has manufactured or expects to manufacture and supply taxable goods, the value of which exceeds in any of the following periods the values shown for that period -

twelve months	Sh. 600,000
nine months	Sh. 450,000
six months	Sh. 300,000
three months	Sh. 150,000; or

(b) has supplied or expects to supply taxable services the value of which exceeds in any of the following periods the values shown for that period -

twelve months	Sh. 1,500,000
nine months	Sh. 1,125,000
six months	Sh. 750,000
three months	Sh. 375,000; or

(c) is about to commence manufacturing taxable goods or supplying taxable services which in the opinion of the Commissioner will exceed any of the values prescribed in subparagraphs (a) and (b) for the relevant period; or

(d) is a designated dealer dealing in designated goods, other than designated jewellery, and has supplied, or expects to supply, taxable goods or taxable services, or both, the value of which exceeds in any of the following periods the values shown for that period -

twelve months	Sh. 1,500,000
nine months	Sh. 1,125,000
six months	Sh. 750,000
three months	Sh. 375,000; or

NINTH SCHEDULE - (Contd.)

(e) is a designated dealer who deals in designated jewellery;

shall be a taxable person and shall within thirty days from the date on which he becomes a taxable person apply in the prescribed manner to the Commissioner to be registered.

2.(1) For the purposes of this Schedule, where -

(a) taxable goods are manufactured in Kenya in any three months, and more than thirty per cent of the value of those goods are supplied by the manufacturer to one or more persons related to the manufacturer; or

(b) taxable goods are manufactured in Kenya in any three months and more than thirty per cent of the value of those goods are supplied by the manufacturer to one or more persons who then supply them to one or more persons related to the manufacturer,

any person to whom such goods are supplied shall be deemed to be the manufacturer of those goods in Kenya and any supplies by him shall be deemed to be supplies of goods manufactured by him.

(2) For the purpose of this paragraph, a person is related to another person if -

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

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

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

3.(1) Any person who makes or intends to make taxable supplies of goods or services to a registered person or any person who exports or intends to export any goods or services may, notwithstanding that paragraph (1) does not apply to him, apply in the prescribed manner to the Commissioner to be registered as a registered person.

NINTH SCHEDULE - (Contd.)

- (2) Where the Commissioner is satisfied that the interests of the business of an applicant under subparagraph (1) requires registration under paragraph 1, the Commissioner shall duly register such person under such terms and conditions as he thinks fit.
4. Where a person is registered or is required to be registered under the provisions of this Schedule, the person may apply, subject to a determination by the Commissioner, for the registration to be limited to the activities of the manufacture and supply of taxable goods, the supply of taxable services, and dealing in designated goods:
- Provided that where a taxable person supplies taxable goods or taxable services similar to or of the same type as those for which the person is registered or is required to be registered, such goods or services shall be deemed to be taxable supplies.
5. Where the Commissioner is satisfied that a person is required to be registered under paragraph 1, 3 or 4 the Commissioner shall issue a certificate in the prescribed form on receipt of a proper application, and the certificate shall be personally collected, and signed for, by the registered person or sent by registered mail within ten working days after receipt by the Commissioner of the proper application.
6. Where a proper application is received by the Commissioner within thirty days from the date the applicant becomes a taxable person, registration is deemed to be effective from the date on which the applicant receives the certificate.
7. Where the certificate is sent by registered mail, it shall be deemed to have been received within seven days after posting.
8. Where an application for registration is received by the Commissioner after thirty days from the date a person becomes a taxable person, registration shall be deemed to be effective from the 30th day from the date the person becomes a taxable person.
9. The Commissioner can vary the effective date of registration where he is satisfied that there are reasonable grounds justifying such variation.
- 10.(1) Every registered person shall display the certificate of registration and any other form of identification as the Commissioner may require in a clearly visible place or places in his business premises; and where the taxable person has more than one place of business, certified copies of the certificate shall be displayed at each of these places.

NINTH SCHEDULE - (Contd.)

- (2) Any person who does not display the certificate or other required forms of identification in such form and in a clearly visible place as required under subparagraph (1) shall be liable to a default penalty of twenty thousand shillings and, in addition, shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.
11. Any person who applies for registration after the time limit allowed under paragraph 1 shall be liable to a default penalty of ten thousand shillings.
12. Any person who is registered under subparagraph (a) of paragraph 22 shall be liable to a default penalty of fifty thousand shillings.
13. Where a group of companies is owned or substantially controlled by another person that person may with the concurrence of those concerned apply to the Commissioner for the group to be treated as one registered person for the purposes of this Act.
14. On receipt of an application made under paragraph 13, the Commissioner shall, if he deems it fit to do so, allow the group of companies to be registered as one registered person with one certificate of registration and each company shall become jointly and severally responsible for the tax due and payable on all supplies to persons not within the registered group.
15. Where a person ceases to make taxable supplies he shall without delay notify the Commissioner of the date of cessation and furnish to him a return showing details of materials and other goods in stock and their value and shall pay any tax due on such goods within thirty days from the date on which he ceased to make taxable supplies.
16. Where the value of taxable goods being manufactured and supplied by a registered person in any period of twelve months does not exceed four hundred and fifty thousand shillings and the registered person does not expect any increase in such supplies in the next period of twelve months, he may notify the Commissioner of the values of his supplies in the relevant periods and the description and value of taxable materials and other goods in stock and may apply to be deregistered.
17. Where the value of taxable services and designated goods being supplied by a registered person in any period of twelve months does not exceed one million one hundred and twenty-five thousand shillings and the registered person does not expect any increase in such supplies in the next period of twelve months, he may notify the Commissioner of the values of his supplies in the relevant periods and the

NINTH SCHEDULE - (Contd.)

description and value of taxable materials and other goods in stock and may apply to be deregistered.

- 18. On receipt of a notification under paragraph 16 or 17, the Commissioner shall, if satisfied that the person should be deregistered, deregister that person with effect from the date when the registered person pays the tax due and payable on supplies made on stocks of materials and other goods on which tax has not been paid or on which tax has been credited as deductible input tax.**
- 19. The registered person shall notify details to the Commissioner within fourteen days of any of the following changes occurring -**
- (a) whenever the address of the place of business is changed; or**
 - (b) additional premises are used, or will be used, for purposes of the business; or**
 - (c) premises used for the business cease to be so used;**
 - (d) the name, or trading name, of the business is changed; or**
 - (e) in the case of a limited company, an interest of more than thirty per cent of the share capital has been obtained by a person or group of persons; or**
 - (f) the person authorised to sign returns and other documents is changed; or**
 - (g) the partners in a partnership are changed; or**
 - (b) a change occurs in the trade classification of the goods or services being supplied.**
- 20. Where a person dies, becomes insolvent, or is legally incapacitated, the executor, liquidator, or other person conducting the business, as the case may be, shall notify details to the Commissioner without delay.**
- 21. Where any person disposes of a registered business as a going concern to another registered person -**
- (a) both registered persons shall, without delay provide the Commissioner with details of the transaction, of the arrangements made for payment of tax due on supplies already made, of the description, quantities and value of stocks of taxable goods on hand at the date of disposal, and of arrangements made for transferring the**

NINTH SCHEDULE - (Contd.)

responsibility for keeping and producing books and records relating to the business before disposal;

(b) unless the Commissioner has reason to believe that there would be undue risk to the revenue, and notifies the registered persons accordingly within seven days of receipt of the notification required in subparagraph (a), the stocks of taxable goods on hand may be transferred without payment of the tax otherwise due and payable; and

(c) notwithstanding that the business is being disposed of by the registered person as a going concern that registered person shall remain registered and be responsible for all matters under this Act in relation to the business prior to its disposal, up to the time of its disposal, until such time as the requirements of this Act have been properly complied with.

22. Where in the opinion of the Commissioner -

(a) any person is a taxable person under paragraph 1 or paragraph 2 and that person has failed to apply for registration in the prescribed manner, the Commissioner may register that person forthwith; or

(b) any taxable person has failed to notify cessation of trading under paragraph 15, the Commissioner may deregister that person forthwith and require that person to pay the tax due and payable on supplies made and on stocks of materials and other goods on which tax has not been paid or on which tax has been credited as deductible input tax.
