

THE FINANCE ACT, 1998

No. 5 of 1998

Date of Assent: 23rd November, 1998

Date of Commencement: See Section I

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, 1998 and shall come into operation, or be deemed to have come into operation, as follows -

(a) sections 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27(a), 28, 29, on the 12th June, 1998;

(b) sections 46, 47, 48, 49, 50, 51, on the 1st September, 1998;

(c) sections 33, 34, 35, 37, 38, 39, 40(a), 40(b), 40(e), 41, 42, 43, 44, 57, 58, 59, 60, 61, 62, 63, on the 1st January, 1999;

(d) all other sections, on the 11th June, 1998.

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 (2) -

(i) by deleting subparagraph (i) of the proviso to paragraph (n) and substituting therefor the following new subparagraph -

(i) an additional duty of twenty per centum shall be payable in respect of all used motor vehicles (excluding agricultural tractors under heading 87.01 of Chapter 87) which are imported:

Provided that where the vehicle (excluding a motorcycle) has been used for a period exceeding five years but not exceeding eight years, the additional duty shall be twenty per centum or thirty thousand shillings, whichever is the higher; or, where the vehicle has been used for a period exceeding eight years, the additional duty shall be twenty per centum or sixty thousand shillings, whichever is the higher:

(ii) by renumbering paragraph (n) as paragraph (l); and

(b) in subsection (3), by deleting the word "repective" appearing in paragraph (e)(ii) and inserting the word "repetitive".

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3. Section 20 of the Customs and Excise Act is amended in subsection (4) by inserting immediately after the word "amend" the words " the destination, ownership or status of goods specified in the report where a change in such destination, ownership or status is intended, or to amend".

Amendment of section 20 of Cap. 472.

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

Amendment of section 46 of Cap. 472.

(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 for a further period of six months or such longer period as the Commissioner may allow; but those goods shall not be re-warehoused more than once:

Provided that in the case of wines and spirits warehoused by licensed excise manufacturers and duty free shops, the Commissioner may, in addition to the period of re-warehousing permitted in this subsection, allow such further period of re-warehousing as he may deem appropriate.

5. The Customs and Excise Act is amended by repealing section 49 and inserting the following new section-

Repeal and replacement of section 49 of Cap. 472.

Removal of goods after entry for home use, export or sale.

49.(1) Any goods deposited in a warehouse or bonded factory which are entered for home use or for export or sold in accordance with this Act shall -

(a) in the case of goods entered for home use or sold in accordance with this Act, be removed from such warehouse or bonded factory within fourteen days of such entry or sale, as the case may be: and

(b) in the case of goods entered for export, be removed from the warehouse or bonded factory and exported within thirty days or within such longer period, not exceeding thirty days, as the Commissioner may, in any particular case, allow.

(2) Any goods which remain in a warehouse or bonded factory in contravention of this section shall be forfeited and sold or resold in accordance with the provisions of section 34.

Repeal and replacement of section 125 of Cap. 472.

6. The Customs and Excise Act is amended by repealing section 125 and replacing it with the following new sections-

A d v i s o r y
committee on
dumping and
subsidisation of
goods.

125.(1) The Minister shall, by notice in the Gazette, establish an advisory committee comprising not more than five persons, to investigate cases of dumping or subsidisation of goods exported to Kenya, and to report its findings to the Minister.

(2) The Minister shall, in regulations, prescribe the procedure to be followed by the advisory committee in conducting investigations under subsection (1), and may impose such provisional measures as may be necessary to protect any industry in Kenya that may be threatened by such dumping or subsidisation:

Provided that such provisional measures shall not be imposed before the expiry of sixty days after the commencement of investigations under this section.

125A.(1) Where upon the findings of the committee appointed under section 125, the Minister is satisfied -

Imposition of anti-dumping duty and countervailing duty.

(a) that goods of any description are being or have been imported into Kenya in circumstances in which they are, under this Act, to be regarded as having been dumped; or

(b) that some government or a public body outside Kenya has been giving a subsidy in respect of goods of any description imported into Kenya, the Minister may, where the exporter

offers to increase the price of the respective goods to the extent of the dumping margin or the amount of the subsidy, accept such offer, or may, by order in the Gazette -

(i) in the case of goods regarded as having been dumped, impose an anti-dumping duty, or

(ii) in the case of goods in respect of which a subsidy has been or is being given, impose a countervailing duty.

(2) The anti-dumping duty or countervailing duty imposed under subsection (1) shall be chargeable in addition to any other duty for the time being chargeable on the respective goods:

Provided that -

(a) the rate of such duty shall not exceed the dumping margin or the amount of the subsidy found to exist; and

(b) no duty shall be imposed under this section where the Minister is not satisfied that the

effect of the dumping or of the subsidy is such as to cause or threaten material injury to an established industry in Kenya or is such as to retard materially the establishment of an industry in Kenya.

(3) An order under subsection (1) shall specify either the country from which the goods originated or from which the goods were imported into Kenya and may include such provisions with respect to the description of the goods chargeable with duty as may appear to the Minister to be required for the purposes of this Act and, in particular, provisions limiting the description of the goods by reference to the particular persons or organisations by whom the goods were produced or who were concerned with the production of the goods in some specified manner.

Amendment of section 127 of Cap. 472.

7. Section 127 of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (7) -

(8) Where an entry has been checked and accepted by the proper officer, the duty payable shall be paid within five days from the date of the acceptance, and in default, a new assessment of the value shall be determined in accordance with subsections (3) and (4).



Amendment of
section 127A of
Cap. 472.

8. Section 127A of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (6) -

(7) Where an entry has been checked and accepted by the proper officer, the duty payable shall be paid within five days from the date of the acceptance, and in default, a new assessment of the value shall be re-determined in accordance with subsections (3) and (4).

Amendment of
section 138 of
Cap 472.

9. Section 138 of the Customs and Excise Act is amended in paragraph (c) of subsection (2) by inserting immediately after the word "excluding" the words "passenger motor vehicles of an engine capacity exceeding 3000 cc and four-wheel drive passenger motor vehicles of an engine capacity exceeding 4000 cc, building materials."

Amendment of
section 163 of
Cap. 472.

10. Section 163 of the Customs and Excise Act is amended by renumbering subsection (2) as subsection (3) and inserting the following new subsection (2) -

(2) A person against whom the Commissioner has enforced payment of a security under subsection (1) may, if aggrieved by such enforcement, file a suit in court for determination of the matter, within six months of the enforcement:

Provided that prior to filing the suit, such person shall deposit with the Commissioner the whole amount of duty demanded.

Amendment of
section 185 of
Cap. 472.

11. Section 185 of the Customs and Excise Act is amended -

(a) by deleting the words "three years" and "a fine not exceeding five hundred thousand shillings" and inserting "five years" and "a fine equal to three times the value of the goods in respect of which the offence is committed";

(b) by renumbering the existing section as subsection (1) and inserting the following new subsection (2) -

(2) Any person who, being the owner of any premises, allows any person to use such premises for the storage or sale of uncustomed goods shall be guilty of an offence and liable to a fine not exceeding one million shillings.

12. The First Schedule to the Customs and Excise Act is amended -

Amendment of
the First
Schedule to
Cap. 472.

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

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

13. The Second Schedule to the Customs and Excise Act is amended in the manner specified in the Third Schedule to this Act.

Amendment of
the Second
Schedule to
Cap. 472.

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

Amendment of
the Third
Schedule to
Cap. 472.

(a) in Part A -

(i) by inserting the following in subparagraph

(1)(a) of item 12 immediately after the expression "Societies Act" -

No. 19 of 1990. "or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non-Governmental Organizations Co-ordination Act, 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act";

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(ii) by inserting the following in subparagraph (1)(b) of item 12 immediately after the expression "Societies Act" -

No. 19 of 1990 "or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non-Governmental Organizations Co-ordination Act, 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act";

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(iii) by deleting subparagraph (1)(c) of item 12 and substituting therefor the following new subparagraph -

(c) including equipment, motor vehicles, vessels and aircraft (excluding passenger motor vehicles of an engine capacity exceeding 3000 cc and four-wheel drive passenger motor vehicles of an engine capacity exceeding 4000 cc) consigned to or

imported by any organization, if the Commissioner is satisfied that they are for free distribution to charitable organizations -

- Cap. 108. (i) registered by the Registrar of Societies under section 10 of the Societies Act or by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non-Governmental Organizations Coordination Act, 1990; and
- No. 19 of 1990.
- Cap. 470. (ii) whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act,

and are approved by the Commissioner of Social Services for use by the charitable organizations in medical treatment, educational, religious or rehabilitation work, subject to the written approval of the Treasury where the duty exceeds 100,000 shillings; and the Commissioner shall make quarterly returns of all exemptions granted under this paragraph.

(iv) by inserting the following in subparagraph (1) of item 30 immediately after the expression "two tonnes" -

"or passenger motor vehicles of an engine capacity exceeding 3000 cc";

(v) by inserting the following in item 35 immediately after the expression "two tonnes" -

"or passenger motor vehicles of an engine capacity exceeding 3000 cc";

(b) in Part B -

(i) by inserting the following new items immediately after item 1A -

1B Aircraft spare parts imported by aircraft operators or persons engaged in the business of aircraft maintenance;

1C Jet fuel (kerosene type) purchased by an aircraft owner or operator for use in an aircraft engine;

Provided that such spare parts shall be imported on the recommendation of the Director of Civil Aviation in such quantities and on such conditions as the Commissioner may specify.

(ii) by deleting the word "accompany" appearing in paragraph (1)(a) of item 8 and inserting the word "accompanying".

(iii) by deleting item 36 and inserting the following new item -

36. Equipment for Electric Power Generation

Capital equipment, excluding motor vehicles, spare parts and office equipment, for privately financed power generation projects with the capacity to sell electricity into the national

grid, subject to a written approval by the Permanent Secretary to the Treasury:

Provided that an exemption granted under this item shall, unless earlier revoked, expire on the 31st December, 1999.

(iv) by inserting the following new items immediately after item 36 -

37. Chemically Defined Compounds used as Fertilisers

Calcium Nitrate, Ammonium Nitrate, Magnesium Sulphate, Magnesium Nitrate, Mono-Potassium Nitrate, Potassium Nitrate and Phosphoric Acid or such other compounds as the Minister may approve, which are used as fertilisers and which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and on such conditions as the Commissioner may specify.

38. Urine bags and Hygienic bags

Urine bags and hygienic bags for medical or hygienic use, in such quantities as the Commissioner may allow.

39. Polyvinyl Chloride (P.V.C) or Polyethylene for Greenhouse covering

Polyvinyl Chloride (P.V.C) or polyethylene

which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for use in covering greenhouses, in such quantities and on such conditions as the Commissioner may specify.

40. *Refined Sugar for Industrial Use*

Refined sugar having a polarimeter reading of 99.8 degrees or more, colour in solution ICUMSA Units (Max) 60, Invert sugar content, % mm. (Max) 0.04 and moisture, % mm. (Max.) 0.07, imported by an industrial manufacturer gazetted by the Minister (or such manufacturer's duly contracted supplier), for use as raw material in industry shall be exempt from suspended duty subject to such quantities and on such conditions as the Commissioner may specify.

Amendment of
the Fifth
Schedule to
Cap. 472.

15. The Fifth Schedule to the Customs and Excise Act is amended by making the various amendments set out in the Fourth Schedule to this Act in the manner specified therein.

Amendment of
the Eighth
Schedule to
Cap. 472.

16. The Eighth Schedule to the Customs and Excise Act is amended -

(a) in Part B by deleting the words "home affairs" appearing in item 3 and inserting the words "matters relating to the Police Force";

(b) in Part D by deleting item 3.

PART III - VALUE ADDED TAX

17. Section 2 of the Value Added Tax Act is amended-

Amendment of
section 2 of
Cap. 476.

(a) by deleting the definition of "designated dealer" and inserting the following new definition -

"designated person" means -

(i) any person who by way of business offers for sale any designated goods or offers to repair, alter or process any designated goods, or who acts as an agent for any such person;

(ii) any person who, by way of business, offers designated services;

(b) by deleting the definition of "designated goods" and inserting the following new definition -

"designated supplies" means the designated goods and designated services specified in the Fourth Schedule;

(c) by deleting the definition of "registered dealer";

(d) in the definition of "sale", by deleting paragraph (d) and inserting the following new paragraph -

(d) any use of the goods for his own purposes outside of the business by the registered person or any other person liable to pay tax;

(e) in the definition of "supply" by renumbering paragraph (g) as (i) and inserting the following new paragraphs -

(g) the receipt of a sum of money by a registered person for loss of taxable goods or services;

(h) the appropriation by a registered person of taxable goods or services for his own use inside of the business where if supplied by another registered person, the tax charged on such goods or services is excluded from the deduction of input tax;

(f) in the definition of "Tribunal" by deleting the word "the" and inserting the word "an".

Amendment of
section 13 of
Cap. 476.

18. Section 13 of the Value Added Tax Act is amended by inserting the following new subsection immediately after subsection (1)-

(1A) The tax payable under subsection (6) of section 6 shall be due and payable at the time when the taxable service is received or payment is made for all or part of the service, whichever is the earlier.

Amendment of
section 23 of
Cap.476.

19. Section 23 of the Value Added Tax Act is amended in subsection (3) by inserting the following immediately after the word "excluding" appearing in paragraph (b) -

"passenger motor vehicles of an engine capacity exceeding 3000 cc or four-wheel drive passenger motor vehicles of an engine capacity exceeding 4000 cc, building materials,".

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20. Section 32 of the Value Added Tax Act is amended- Amendment of section 32 of Cap. 476.

(a) in subsection (1) by inserting the words "for any area specified in the order" immediately after the word "Tribunal";

(b) in subsection (2) by deleting the word "two" and inserting the words "not less than two but not more than five";

(c) by inserting the following new subsection immediately after subsection (2) -

(3) The quorum for a meeting of a Tribunal shall be the Chairman and two other members.

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

21. The Value Added Tax Act is amended by repealing section 33 and inserting the following new section- Repeal and replacement of section 33 of Cap. 476.

Appeals.

33(1) A person who disputes the decision of the Commissioner on any matter arising under the provisions of this Act may, within thirty days of being notified of the decision, appeal to the Tribunal:

Provided that -

(i) in the case of a dispute arising from an assessment of tax by the Commissioner under paragraph 9

of the Seventh Schedule, the person shall, before filing the appeal, deposit with the Commissioner fifty per cent of the tax assessed; or

(ii) in the case of any other dispute, such person shall, before filing the appeal, make all returns of tax where applicable as required and shall pay the amount of tax shown thereon as being due and payable.

(2) A person aggrieved by a decision of the Tribunal under subsection (1) may appeal to the High Court within fourteen days of being notified of the decision:

Provided that before filing the appeal, such person shall, in the case of an appeal in respect of a dispute to which paragraph (i) of subsection (1) applies, deposit with the Commissioner the balance of the tax referred to in that paragraph.

(3) Any tax deposited with the Commissioner pursuant to the provisions of this section shall, where the decision of the Tribunal or the High Court, as the case may be, is in the favour of the aggrieved person, be credited to such person.

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22. Section 43 of the Value Added Tax Act is amended by deleting the word "two" and inserting the word "five".

Amendment of section 43 of Cap. 476.

23. The First Schedule to the Value Added Tax Act is amended in the manner specified in the Fifth Schedule to this Act.

Amendment of the First Schedule to Cap. 476.

24. The Third Schedule to the Value Added Tax Act is amended -

Amendment of the Third Schedule to Cap. 476.

(a) by deleting paragraph 11 and inserting the following new paragraph -

11. Services supplied by secretarial agencies including the supply of typing, photocopying, telex, facsimile, type-setting, electronic mail, telephone services and other similar services.

(b) in paragraph 14, by deleting the word "dealers" and inserting the word "persons";

(c) by deleting paragraph 16 and inserting the following new paragraph -

16. Advertising services, including the placement of notices and announcements in the print and electronic media and services connected therewith or incidental thereto, but excluding death and funeral notices and announcements.

25. The Value Added Tax Act is amended by repealing the Fourth Schedule and inserting a new Fourth Schedule as set out in the Sixth Schedule to this Act.

Replacement of the Fourth Schedule to Cap. 476.

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Amendment of
the Fifth
Schedule to
Cap. 476.

26. The Fifth Schedule to the Value Added Tax Act is amended -

(a) in Part A by inserting the following new item immediately after item 8.

9. The supply of tea for export to tea auction centres.

(b) in Part B by making the amendments set out in the Seventh Schedule to this Act.

Amendment of
the Sixth
Schedule to
Cap. 476.

27. The Sixth Schedule to the Value Added Tax Act is amended -

(a) in paragraph 1 -

(i) by deleting subparagraph (c) and inserting the following new subparagraph -

"(c) is a designated person dealing in designated goods, other than designated jewellery, pre-recorded music, timber, motor vehicle parts and accessories and household or domestic electric or electronic apparatus and appliances, 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	Shs. 2,400,000
nine months	Shs. 2,000,000
six months	Shs. 1,500,000
three months	Shs. 800,000; or"

(ii) by deleting subparagraph (d) and inserting the following new subparagraph -

(d) is a designated person who deals in designated jewellery, pre-recorded music, timber, motor vehicle parts and accessories, and household or domestic electric or electronic apparatus and appliances;

(iii) by deleting subparagraph (f) and inserting the following new subparagraph -

(f) notwithstanding subparagraph (c) any person who -

(i) provides accountancy services including any type of auditing, book-keeping or similar services;

(ii) provides legal and arbitration services including any services supplied in connection therewith;

(iii) provides services supplied by auctioneers, estate agents and valuers; or

(iv) in any one year sells four or more motor vehicles;

(b) in paragraph 14, by renumbering the existing paragraph as subparagraph (1) and inserting the following new subparagraphs -

(2) Where upon registration under subparagraph (1), the Commissioner is satisfied -

(a) that such registration has caused or is causing undue risk to revenue;

(b) that one of the companies in the group has ceased to supply taxable goods or services;

(c) that the person in whose name the group of companies is registered no longer owns or substantially controls the group

the Commissioner may upon giving thirty days' notice to each of the companies in the group, deregister such group;

(3) Where the Commissioner deregisters such a group under subparagraph (1), each company therein shall be registered forthwith and shall become individually responsible for the tax which is due and payable on all taxable supplies.

Amendment of
the Seventh
Schedule to
Cap. 476.

28. The Seventh Schedule to the Value Added Tax Act is amended in paragraph 9 by deleting subparagraph (3).

Amendment of
the Eighth
Schedule to
Cap. 476.

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

(a) in Part A -

(i) by inserting the following in paragraph (1) of item 9 immediately after the expression "Societies Act" wherever it occurs -

"or by the Non-Governmental Organisations Co-ordination Board

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under section 10 of the Non-Governmental Organisations Co-ordination Act, 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act";

(ii) by inserting the following in paragraph (1)(c) of item 9 immediately after the word "vehicles"-

"excluding passenger motor vehicles of an engine capacity exceeding 3000 cc and four-wheel drive passenger motor vehicles of an engine capacity exceeding 4000 cc"

(iii) in item 24 by inserting the following immediately after the expression "two tonnes" -

"or a passenger motor vehicle of an engine capacity exceeding 3000 cc";

(iv) in item 28, by inserting the following immediately after the expression "two tonnes" -

"or a passenger motor vehicle of an engine capacity exceeding 3000 cc".

(b) in Part B -

(i) by inserting the following new subparagraphs (3) and (4) in item 1 immediately after subparagraph (2) -

(3) aircraft spare parts imported or purchased by aircraft operators or persons

involved in the business of aircraft maintenance:

Provided that such spare parts shall be imported or purchased on the recommendation of the Director of Civil Aviation in such quantities and subject to such conditions as the Commissioner may specify.

(4) Jet fuel (Kerosene type) purchased by an aircraft owner or operator for use in an aircraft engine.

(ii) in item 6 by deleting the word "accompany" appearing in subparagraph (a) of paragraph (1) and inserting "accompanying".

(iii) by deleting item 12 and inserting the following new item -

12. Materials and Equipment for use in the Construction or Refurbishment of Tourist Hotels

All materials and equipment, excluding vehicles and goods for regular repair and maintenance, the purchase or importation of which is approved by the Permanent Secretary to the Treasury, for use in the construction or refurbishment of tourist hotels, subject to the production of such evidence as the Commissioner may require as to the quantity, quality and type of goods required for the project.

(iii) by deleting item 25 and inserting the following new item -

25. Equipment for Electric Power Generation

Capital equipment excluding motor vehicles, spare parts and office equipment, for privately financed power generation projects with capacity to sell electricity into the national grid, subject to a written approval by the Permanent Secretary to the Treasury:

Provided that the zero-rating granted under this item shall, unless earlier revoked, expire on 31st December, 1999.

(iv) by inserting the following new items immediately after item 25 -

26. Chemically Defined Compounds Used as Fertilizers

Calcium Nitrate, Ammonium Nitrate, Magnesium Sulphate, Magnesium Nitrate, Mono-Potassium Nitrate, Potassium Nitrate and Phosphoric Acid or such other compounds as the Minister may approve, which are used as fertilisers, and which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and subject to such conditions as the Commissioner may specify.

27. *Polyvinyl Chloride (P.V.C) or Polyethylene for Greenhouse covering*

Polyvinyl Chloride (P.V.C) or polyethylene which the Commissioner is satisfied upon recommendation by the Director of Agriculture that they are for greenhouse covering, in such quantities and subject to such conditions as the Commissioner may specify.

28. *Urine Bags and Hygienic Bags*

Urine bags and hygienic bags for medical or hygienic use in such quantities as the Commissioner may allow.

29. *Tea Supplied to Tea Auction Centres*

Tea purchased from tea auction centres, provided that such tea shall be exported by the purchaser.

(c) by deleting Part C and inserting the following new Part C -

PART C - ZERO-RATING OF GOODS AND SERVICES IMPORTED OR PURCHASED BY PERSONS WITH DIPLOMATIC PRIVILEGES

Taxable goods or services imported or purchased by persons with diplomatic privileges under the Privileges and Immunities Act

Cap.179.

certified by the Minister for the time being responsible for foreign affairs subject to such conditions as the Commissioner may require.

PART IV - INCOME TAX

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

Amendment of
Section 5 of
Cap. 470.

(a) in subsection (2A) by deleting subparagraph (vi) of the definition of "prescribed rate of interest" in paragraph (b) and inserting the following new subparagraph -

(vi) In the year of income commencing on or after 1st January 1995, 15% or such interest rate based on the market lending rates as the Commissioner may from time to time prescribe, to cover a period of not less than six months but not more than one year, whichever is the lower.

(b) by repealing subsection (3) and inserting the following new subsection -

(3) For the purposes of subsection (2)(e), the value of premises, excluding the value of any furniture or other contents so provided, shall be deemed to be -

(a) in the case of a director of a company, other than a whole time service director, an amount equal to fifteen per centum of his total income excluding the value of those premises

and income which is chargeable to tax under section 3(2)(f):

Provided that -

(i) where the premises are provided under an agreement with a third party which is not at arm's length, the value of the premises determined under this subsection shall be the fair market rental value of the premises in that year or the rent paid by the employer, whichever is the higher; or

(ii) where the premises are owned by the employer, the fair market rental value of the premises in that year;

(b) in the case of a whole time service director, an amount equal to fifteen per centum of the gains or profits from his employment, excluding the value of those premises and income which is chargeable to tax under section 3(2)(f):

Provided that -

(i) where the premises are provided under an agreement with a third party which is not at arm's length, the value of the premises determined under this subsection shall be the fair market rental value of the premises in that year or the rent paid by the employer whichever is the higher; or

(ii) where the premises are owned by the employer, the fair market rental value of the premises in that year;

(c) in the case of an agricultural employee required by the terms of employment to reside on a plantation or farm, an amount equal to ten per centum of the gains or profits from his employment:

Provided that for the purposes of this paragraph -

(i) "plantation" shall not include a forest or timber plantation; and

(ii) "agricultural employee" shall not include a director other than a whole time service director;

(d) in the case of any other employee, an amount equal to fifteen per centum of the gains or profits from his employment, excluding the value of those premises, subject to a limit of the rent paid by the employer if paid under an agreement made at arm's length with a third party:

Provided that -

(i) where a person occupies premises for part only of a year of income, the value ascertained under the foregoing provisions shall be reduced by that proportion which is just and reasonable having regard to the period of occupation and the yearly rate of gains or profits from employment;

(ii) where the employee pays rent to his employer for premises, the value ascertained under the foregoing provisions shall be reduced by the amount of the rent;

(iii) where part only of any premises is so provided, the Commissioner may reduce the value ascertained under the foregoing provisions to the amount which he considers just and reasonable;

(iv) where the gains or profits from a person's employment, excluding the value of the premises provided by the employer, exceed six hundred thousand shillings in the year, the value of the premises determined under this subsection shall be subject to the limit of-

(a) the rent paid by the employer or the fair market rental value of the premises in that year where the premises are provided under an agreement with a third party which is not at arm's length, whichever is the higher; or

(b) the fair market rental value of the premises in that year where the premises are owned by the employer.

(c) in subsection (4) by inserting the following new paragraph (e) -

(e) fringe benefits subject to tax under section 12B.

31. The Income Tax Act is amended by inserting the following new section immediately after section 12A -

Insertion of section 12B in Cap. 470.

Imposition of Fringe Benefit Tax.

12B.(1) Notwithstanding any other provision of this Act, a tax to be known as fringe benefit tax shall be payable commencing on the 12th June, 1998 by every employer in respect of a loan provided at an interest rate lower than the market interest rate, to an individual who is a director or an employee or is a relative of a director or an employee, by virtue of his position as director or his employment or the employment of the person to whom he is related.

Provided that the fringe benefit tax shall not apply to loans advanced on or before 11th June, 1998.

(2) For the purpose of this section, the taxable value of a fringe benefit shall be -

in the case of a loan provided after 11th June, 1998, or a loan provided on or before 11th June, 1998 the terms or conditions of which are varied after 11th June, 1998, the greater of -

(i) the difference between the interest that would have

been payable on the loan if calculated at the market interest rate and the actual interest paid on the loan; and

(ii) zero:

Provided that where the term of the loan extends for a period beyond the date of termination of employment, the provisions of this section shall continue to apply for as long as the loan remains unpaid.

(3) Fringe benefit tax shall be charged on the total taxable value of a fringe benefit provided by an employer in a month and shall be due and payable on or before the tenth day of the following month:

Provided that the fringe benefit tax charged prior to 1st January, 1999 shall be due and payable on or before 10th January, 1999.

(4) The Commissioner may prescribe the form and manner in which the fringe benefit tax shall be payable.

(5) The provisions of this Act in respect to fines, penalties, interest charges, objections and appeals shall apply *mutatis mutandis* to the fringe

benefit tax imposed under this section.

(6) For the purpose of this section -

"employee" and "relative of a director or employee" shall have the meaning assigned thereto under section 5(2A) of this Act;

"loan" includes a loan from an unregistered pension or provident fund;

"market interest rate" means the average rate of interest for the 91-day treasury bills issued in the month prior to the month in which the fringe benefit tax is charged.

32. Section 19 of the Income Tax Act is amended in subsection 3 by deleting the word "ration" appearing in subparagraph (c)(iii) and inserting the word "ratio".

Amendment of section 19 of Cap. 470.

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

Amendment of section 22A of Cap. 470.

(a) in subsection (1), by deleting the expressions "one hundred and twenty thousand" and "ten thousand" appearing in paragraph (c) and substituting therefor the expressions "one hundred and fifty thousand" and "twelve thousand, five hundred" respectively;

(b) in subsection (2), by deleting the expressions "one hundred and twenty thousand" and "ten thousand"

appearing in paragraph (c) and substituting therefor the expressions "one hundred and fifty thousand" and "twelve thousand, five hundred" respectively:

(c) in subsection (3), by deleting the expression "one hundred and twenty thousand" appearing in paragraph (c) and substituting therefor the expression "one hundred and fifty thousand";

(d) in subsection (5) -

(i) by renumbering the existing paragraph (d) as paragraph (e);

(ii) by inserting the following new paragraph (d)

"(d) where an employee and the employer agree mutually to transfer the funds relating to the existing retirement benefit rights of that employee from one registered fund of the employer to another registered fund of that employer provided that the trust deeds of both registered funds allow such a transfer; or".

Amendment of
section 22B of
Cap. 470.

34. Section 22B of the Income Tax Act is amended in subsection (2) by deleting paragraph (c) and inserting the following new paragraph -

(c) One hundred and fifty thousand shillings (or, where the contributions are made on behalf of the individual by his employer in respect of part of a year of service of the individual, twelve thousand, five hundred shillings per month of service) reduced by the amount of the contribution made by the individual or by an

employer on behalf of the individual to the National Social Security Fund in that year.

35. Section 22C of the Income Tax Act is amended in subsection (2) by deleting the expressions "thirty thousand" and "two thousand, five hundred" and substituting therefor the expressions "forty eight thousand" and "four thousand" respectively.

Amendment of section 22C of Cap. 470.

36. Section 34 of the Income Tax Act is amended in subsection (1) -

Amendment of Section 34 of Cap.470.

(a) by inserting the words "fringe benefits" immediately after the words "wife's employment income" in paragraph (a).

(b) by inserting the expression "other than income arising from fringe benefits" immediately after the words "wife's self-employment income" in paragraph (b).

(c) by inserting the following new paragraph immediately after paragraph (f) -

"(g) tax upon the total fringe benefits provided by an employer shall be charged at the resident corporation rate for that year of income".

37. Section 37 of the Income Tax Act is amended by inserting the following new subsections immediately after subsection (5) -

Amendment of section 37 of Cap. 470.

(6) an employer aggrieved by the imposition by the Commissioner of a penalty under this section may appeal against such imposition to the local committee

within thirty days after the date of service of the notice of the imposition:

Provided that -

(i) the employer shall, prior to making the appeal, pay all the tax due and the penalty imposed under this section; and

(ii) the appeal shall be limited to the determination of the question as to whether the employer has complied with the provisions of this Act and any regulations made thereunder relating to the deduction of tax from the emoluments of employees.

(7) Subject to subsection (6) the provisions of this Act relating to appeals to local committees against assessments shall apply *mutatis mutandis* to appeals under this section.

Repeal and replacement of section 92A of Cap. 470.

38. Section 92A of the Income Tax Act is amended by deleting the existing provision and inserting the following -

Due date for payment of tax under self assessment.

92A. Where any person is required to furnish a return under section 52B, the tax chargeable thereunder shall be due and payable on the last day of the fourth month following the end of the year of income or accounting period.

39. Part I of the First Schedule to the Income Tax Act is amended in paragraph 4 by deleting the following -

Amendment of the First Schedule to Cap. 470.

"Kenya Tea Development Authority".

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

Amendment of the Third Schedule to Cap. 470.

(a) in HEAD A (RESIDENT PERSONAL RELIEFS), by deleting the expression "seven thousand nine hundred and twenty shillings" and substituting therefor the expression "eight thousand seven hundred and twelve 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 -

*Rate in
each twenty
shillings*

on the first £4740	2.00
on the next £4740	3.00
on the next £4740	4.00
on the next £4740	5.00
on the next £4740	6.00
on all income over £23,700	6.50

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

*Rate in
each twenty
shillings*

on the first £4740	2.00
on the next £4740	3.00
on the next £4740	4.00
on the next £4740	5.00
on the next £4740	6.00
on all income over £23,700	6.50

(c) In Item 3 by deleting paragraph (e) and inserting the following new paragraph -

(e)(i) in respect of interest arising from a Government bearer bond of at least two years duration and interest, other than interest which is deductible under paragraph 5(2)(h) of the Ninth Schedule, discount or original issue discount, fifteen percent of the gross sum payable;

(ii) in respect of interest, arising from bearer instrument other than a Government bearer bond of at least two years duration, twenty-five per cent of the gross amount payable;

(d) In item 5 by deleting paragraph (b) and inserting the following new paragraph -

(b) in respect of interest, discount or original issue discount arising from -

(i) bearer instrument other than a Government bearer bond of at least two years duration, twenty-five percent;

(ii) Government Bearer Bond of at least two years duration and other sources, fifteen per cent

of the gross amount payable;

(e) In Item 8 by deleting paragraphs (a) and (b) and inserting the following new paragraphs -

(a) for vans, pick-ups, trucks and lorries; one thousand shillings per ton of load capacity per year or two thousand shillings per year, whichever is the higher;

(b) for saloons, station-wagons, mini-buses, buses and coaches; forty shillings per passenger capacity per month or two thousand shillings per year, whichever is the higher.

41. The Tenth Schedule to the Income Tax Act is amended by deleting the agricultural produce specified in the first column and the authorised agents specified in the second column.

Amendment of Tenth Schedule to Cap. 470.

PART V - MISCELLANEOUS

2 - 42. The Local Government Act is amended in section

Amendment of section 2 of Cap. 265.

(a) by deleting the definition of "licence" and inserting the following new definition -

"licence" includes a permit, but excludes a business permit; and

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

"business permit" means a permit that allows the conduct of a business or trade, including a profession or occupation, within the area of a local authority, and includes a single business permit and a consolidated business permit;

"consolidated business permit" means a permit in respect of one or more business activities each of which would otherwise require a separate permit;

"single business permit" means a permit issued in respect of a class of business activities in lieu of the separate licences which would otherwise require to be issued in respect of each activity.

Insertion of
section 163A in
Cap. 265.

43. The Local Government Act is amended by inserting the following new section immediately after section 163 -

B u s i n e s s
permits.

163A.(1) A local authority may on receipt of an application under this Act grant a business permit to allow the conduct of a business or trade, including a profession or occupation, within its area.

(2) The fees charged by a local authority for the grant of a business permit under subsection (1) shall be -

(a) in the case of a consolidated permit, an amount equal to the

sum of fees due in respect of each of the business activities covered under such permit for which the applicant would otherwise require a separate permit; and

(b) in the case of a single business permit, the amount due in respect of the class of trade or business covered under such permit.

(3) A local authority shall issue such type of business permit, either single or consolidated, as it deems appropriate for the conduct of business within its area, but shall not issue both types of business permit for such area.

(4) Notwithstanding subsection (1), a local authority shall not refuse to grant or renew a business permit unless -

(a) the applicant has not supplied all the information required for such grant or renewal; or

(b) the applicant has not paid the required business permit fee or any other fees or charges due to the local authority at the time of the application.

(5) A local authority may cancel a business permit where, upon receipt of a written report from an inspector appointed under this Act or any other written law, it finds that the business or trade to which it relates endangers the health or safety of the persons residing in the neighbourhood.

Amendment of
section 165 of
Cap. 265.

44. The Local Government Act is amended in section 165 -
(a) in subsection (3) -

(i) by deleting the words "for a licence or renewal of a licence" and inserting "for the grant or renewal of a licence" or a business permit;" and

(ii) by inserting the words "or business permit" immediately after the word "licence" wherever it subsequently occurs.

(b) in subsection (4) by inserting the words "or business permit" immediately after word "licence" wherever it occurs.

Amendment of
section 2 of
Cap. 475.

45. The Air Passenger Service Charge Act is amended in section 2 -

(a) by deleting the definition of "airport" and inserting the following new definition -

"airport" means an airport gazetted by the Commissioner under section 9 of the Customs and Excise Act;

Cap. 472.

(b) by deleting the definition of "specified currency" and inserting the following -

"specified currency" means any convertible currency;

(c) by inserting the following definition in its proper alphabetical sequence -

"chartered air flight" means a non-scheduled air flight which has been chartered by a person or a group of persons for use by the charterer or charterers between two or more places;

"ticket" means a ticket purchased from a collection agent, by a person who intends to undertake an external or internal journey;

46. The Air Passenger Service Charge Act is amended by repealing section 3 and replacing it with the following new section -

Imposition of
Passenger
Service Charge.

3. Subject to this Act, there shall be paid by every person who purchases a ticket for an external or internal journey an air passenger service charge of -

(a) twenty United States dollars or the equivalent in specified currency or in

Repeal and
replacement of
section 3 of
Cap. 475.

Kenya shillings for an external journey; and

(b) one hundred shillings for an internal journey.

Repeal and Replacement of section 5 of Cap. 475.

47. The Air Passenger Service Charge Act is amended by repealing section 5 and replacing it with the following new section -

Collection and payment of charge.

5.(1) A collection agent shall collect the charge upon the sale to any person who intends to undertake a journey in an aircraft owned, operated or managed by, or on charter to the airline of which he is an agent.

(2) Where an airline fails to ensure that any person travelling on an aircraft owned, operated or managed by, or on charter to the airline, pays the charge to which he is liable, the airline shall be liable to pay the amount of the charge to the Government.

(3) All amounts collected by way of the charge and all amounts for which an airline is liable under subsection (2), shall be remitted by the collection agent or the airline, as the case may be, to the Commissioner within twenty-five days from the end of the month in which the charge becomes payable.

(4) Notwithstanding subsection (2) any chartered air flight which does not have its office or an agent in Kenya, shall pay the charge to the officer granting customs clearance outward before such clearance is granted.

(5) Any amount which is to be remitted to the Commissioner under subsection (3) shall, if not so remitted, be a civil debt recoverable summarily by the Government.

48. The Air Passenger Service Charge Act is amended by repealing section 6 and replacing it with the following new section -

Failure to remit charge.

6.(1) A collection agent who fails to remit the charge to the Commissioner within the prescribed period shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings.

(2) A person who fails to remit the charge under subsection (1) shall, notwithstanding the penalty prescribed under that subsection, be liable to remit the outstanding charge together with a penalty of three percent of the outstanding charge for each month or part thereof during which the charge remains unpaid.

Repeal and replacement of section 6 of Cap. 475.

Repeal of
section 7 of
Cap. 475.

49. The Air Passenger Service Charge Act is amended by repealing section 7.

Repeal and
replacement of
section 8 of
Cap. 475.

50. The Air Passenger Service Charge Act is amended by repealing section 8 and inserting the following new section-

(8) Any person authorised in writing in that behalf by the Commissioner may, on production of his authority if so required, enter upon any premises owned, occupied or for the time being used by an airline or a collection agent, and may require the collection agent to produce for his inspection all books, documents or records relating to the sale of tickets and records relating to the embarkation of passengers, and may make copies thereof or of extracts therefrom.

Amendment of
section 9 of
Cap. 475.

51. The Air Passenger Service Charge Act is amended in section 9 by deleting the expression "7 or".

Amendment of
section 50 of
Cap. 487.

52. Section 50 of the Insurance Act is amended in subsection (1) by deleting paragraph (a) and inserting the following new paragraph -

"(a) twenty per cent of the total admitted assets, in one or more of the securities set out in subsection (3):

Provided that fifty per cent of such securities are securities of the Government of a duration of two or more years;".

53. Section 58 of the Insurance Act is amended in subsection (5) by deleting the expression "paragraphs (a) and (b)" and inserting "subsections (2) and (3) and paragraphs (a) and (b) of this subsection."

Amendment of section 58 of Cap. 487.

54. Section 59 of the Insurance Act is amended by inserting the words "and certificates" immediately after the word "statements" wherever it occurs.

Amendment of section 59 of Cap. 487.

55. Section 147 of the Insurance Act is amended by deleting the word "Corporation" and inserting the word "Company".

Amendment of section 147 of Cap. 487.

56. Section 157 of the Insurance Act is amended in subsection (1) by deleting paragraphs (g) and (h) and inserting the following new paragraph -

Amendment of section 157 of Cap. 487.

(g) one person nominated by persons carrying on reinsurance business.

57. Section 11 of the Banking Act is amended -

Amendment to section 11 of Cap. 488.

(a) in subsection (1) -

(i) by renumbering paragraphs (e), (f) and (g) as (f), (g) and (h) respectively and inserting the following new paragraph (e) -

(e) grant or permit to be outstanding any advance, loan or credit facility to any of its directors or other person participating in the general management of the institution unless such advance, loan or credit facility -

(i) is approved by the full board of directors of the institution upon being satisfied that it is viable:

(ii) is made in the normal course of business and on terms similar to those offered to ordinary customers of the institution.

and the institution shall notify the Central Bank of every approval given pursuant to subparagraph (i) of this paragraph, within seven days of such approval:

(ii) by deleting the expression "(c) and (d)" wherever it occurs and substituting therefor the expression "(c), (d) and (e)":

(b) by deleting subsection (3) and substituting therefor the following new subsections -

(3) Where an institution contravenes any of the provisions of this section -

(a) all officers of the institution shall be liable jointly and severally to indemnify the institution against any loss arising in respect of the advance, loan or credit facility:

Provided that in the case of an advance, loan or credit facility to a person other than a director of the institution or a person participating in the general management of the institution, an officer shall not be so liable if he shows that, through no act or omission on his

part, he was not aware that the contravention was taking place or was intended or about to take place, or he took all reasonable steps to prevent it taking place;

(b) the Central Bank may, in the case of an advance, loan or credit facility to a director of the institution, direct the removal of such director from the board of directors of the institution and may direct the suspension of any other officer or employee of the institution who sanctioned the advance, loan or credit facility and the institution shall comply with every direction of the Central Bank under this paragraph forthwith.

(4) If any director removed, or officer or other employee of an institution suspended under subsection (3) is aggrieved by such decision, he may apply to the High Court for determination of the matter and the High Court may confirm, reverse or modify the decision and make such other order in the circumstances as it thinks just; and pending the determination of any application or appeal therefrom, the order, removal or suspension shall remain in effect.

(5) A director of an institution who defaults in the repayment of any advance or loan made to him by the institution for three consecutive months shall forthwith be disqualified from holding office as such.

(6) An institution which -

(a) fails to comply with any direction of the Central Bank under subsection (3)(b); or

(b) permits a director who is disqualified by virtue of subsection (5) to continue holding office as such.

shall be guilty of an offence.

(7) Where an offence under subsection (6) continues, the institution shall, in addition to the penalty prescribed under section 49, be liable to such penalty as may be prescribed for each day or part thereof during which the offence continues.

Repeal and replacement of section 33 of Cap. 488.

58. The Banking Act is amended by repealing section 33 and inserting the following new section -

Powers of the Central Bank to advise and direct.

33.(1) If, at anytime, the Central Bank has reason to believe that -

(a) the business of an institution is being conducted in a manner contrary to or not in compliance with the requirements of this Act or of any regulations made thereunder or in any manner detrimental to or not in the best interest of its depositors or members of the public; or

(b) an institution, any of its officers or other person participating in the general management of the institution is

engaged in any practice likely to occasion a contravention of any of the provisions of this Act or any regulations made thereunder,

the Central Bank may -

(i) give advice and make recommendations to the institution with regard to the conduct of its business generally;

(ii) issue directions regarding measures to be taken to improve the management or business methods of the institution or to secure or improve compliance with the requirements of this Act, any regulations made thereunder or any other written law or regulations;

(iii) in any case to which paragraph (b) applies, issue directions to the institution, officer or other person to cease such practice;

(iv) appoint a person, suitably qualified and competent in the opinion of the Central Bank, to advise and assist the institution generally or for the purposes of implementing any directions under subparagraphs (ii) and (iii)

and the advice of a person so appointed shall have the same force and effect as a direction made under subparagraphs (ii) and (iii) and shall be deemed to be a direction of the Central Bank under this section.

(2) The Central Bank shall, before issuing a direction under subsection (1), serve upon the institution, officer or other person, a notice of such intent specifying the reasons therefor and requiring the institution, officer or other persons, within such period as may be specified in the notice, to show cause why such direction should not be issued.

(3) An institution which receives a direction under the provisions of this section shall comply with the direction within such period as may be specified in the direction and, if so required, shall produce evidence that it has done so.

(4) The Central Bank may issue directions to institutions generally for the better carrying out of its functions under this Part and in particular, with respect to -

(a) the standards to be adhered to by an institution in the conduct of its business in Kenya or in any country where a branch or subsidiary of the institution is located; and

(b) guidelines to be adhered to by institutions in order to maintain a stable and efficient banking and financial system.

(5) A person who fails to comply with any direction under this section commits an offence and shall, in addition to the penalty prescribed under section 49, be liable to such additional penalty as may be prescribed, for each day or part thereof during which the offence continues.

59. The Banking Act is amended by inserting the following new section immediately after section 33 -

Powers upon
audit or
inspection
report.

33A. Where an auditor's report under section 24(4) or an inspection report under this Part reveals that an institution conducts its business in a manner contrary to the provisions of this Act or of any regulations made thereunder or in any manner detrimental to or not in the best interests of its depositors or members of the public, the Central Bank may -

Insertion of
section 33A in
Cap. 488.

(a) restrict, suspend or prohibit the payment of dividends by the institution;

(b) prohibit the conversion of any profits of the institution into capital;

(c) direct the suspension or removal of any officer involved in such conduct from the service of the institution;

(d) require the institution to reconstitute its board of directors in accordance with the criteria set out in the First Schedule; or

(e) withhold branch or other corporate approvals with respect to such institution.

Amendment of
section 35 of
Cap. 488.

60. Section 35 of the Banking Act is amended -

(a) by inserting the following new subsections immediately after subsection (5) -

(6) In addition to the powers conferred by subsection (5), when acting as a liquidator of an institution, the Board shall have the power to -

(a) set off payment made to a protected depositor out of the fund against any dividend subsequently determined as payable to such depositor;

(b) recover interest payable to the institution on loans, overdrafts and other credit facilities outstanding as at the date of liquidation;

(c) offset deposits and any other liabilities to customers against any loans or debts owed to the institution as at the date of liquidation;

(d) invest surplus funds in the liquidation account which are not immediately required for the purpose of financing day to day operations in short-term placements with reputable institutions approved by the Board or in such Government securities as the Board may determine.

(7) In the exercise of its powers as a liquidator, the Board may, by notice in writing, require any person who is or has at any time been a director, managing director, secretary, principal officer, manager, officer or employee, agent, accountant or auditor of the institution or any person who has custody of any funds or other assets of the institution being liquidated to -

(a) give to the liquidator all reasonable assistance in connection with the liquidation;

(b) appear before the liquidator for examination concerning matters relevant to the liquidation;

(c) produce any books or documents that relate to the affairs of the institution being liquidated.

(8) A person who -

(a) refuses or fails to comply with a requirement of the liquidator which is applicable to him, to the extent to which he is able to comply with it; or

(b) obstructs or hinders a liquidator in the exercise of the powers conferred under this Act; or

(c) furnishes information or makes a false statement which he knows to be false or misleading in any material particular; or

(d) when appearing before a liquidator for examination pursuant to such requirement, makes a statement which he knows to be false or misleading in any material particular.

shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings, or to imprisonment for a term not exceeding three years, or to both.

(9) Where an offence under subsection (8) is a continuing offence, the person shall, in addition to the penalty prescribed under that subsection be liable to a penalty of ten thousand shillings for each day or part thereof during which the offence.

(b) by renumbering subsection (6), (7), (8) and (9) as subsections (10), (11), (12) and (13) respectively.

61. The Banking Act is amended by inserting the following new section immediately after section 40 -

Insertion of section 40A to Cap. 488.

Rights of assignment.

40A.(1) The liquidator may assign the assets or liabilities of an institution or of a customer under this Act, the Companies Act or under any other written law to third parties for the benefit of the creditors and depositors of the institution under liquidation.

(2) The right of assignment conferred by this section shall override all other rights and interests of parties under contracts of employment, leases, charges, mortgages or any other agreements the institution may have entered into before going into liquidation.

(3) Every public officer having the power or duty to accept and register or amend any entry in any register relating to an assignment of an asset or liability pursuant to subsection (1) shall, upon request made by the liquidator, customer or other person, do all such things as are by law necessary to complete the registration of the assignment.

62. The Banking Act is amended in section 55 by numbering the existing provision as subsection (1) and inserting the following new subsections -

Amendment of section 55 of Cap. 488.

(2) Without prejudice to the generality of subsection (1), the Minister may, in regulations, prescribe penalties to be paid by institutions which fail or refuse to comply with any directions of the Central Bank under this Act, which shall not exceed one million shillings in the case of an institution, or one hundred thousand shillings in the case of a natural person, and may prescribe additional penalties not exceeding ten thousand shillings in each case for each day or part thereof during which such failure or refusal continues.

Amendment to
the Second
Schedule to
Cap. 488.

63. The Banking Act is amended in the Second Schedule -

(a) by deleting paragraph (b) and inserting the following new paragraph -

(b) in the case of a bank incorporated outside Kenya, its assigned capital amounts to not less than seven-and-a-half per cent of its total deposit liabilities in Kenya with a minimum of two hundred million shillings;

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

"(d) in the case of a financial institution incorporated outside Kenya, its assigned capital amounts to not less than seven-and-a-half per cent of its total deposit liabilities in Kenya with a minimum of one hundred and fifty million shillings;"

(c) by deleting paragraph (f) and inserting the following new paragraph -

"(f) in the case of a mortgage finance company incorporated outside Kenya, its assigned capital amounts to not less than seven-and-a-half per cent of its total deposit liabilities in Kenya with a minimum of two hundred million shillings:"

64. The Export Processing Zones Act is amended by deleting the second schedule and replacing it with the following new schedule -

Amendment of the First Schedule to Cap. 517.

SECOND SCHEDULE

(s. 29(1))

LIMITATION ON IMPORTS

The following goods may not be imported free of import duty and value added tax by an export processing zone enterprise or export processing zone developer -

1. Any vehicle not used solely within an export zone and in any case -

Passenger cars
Mini buses.

2. Fuel (but excluding fuel oil or heavy diesel).

3. Spare parts for motor vehicles, including tyres.

65. Section 3A of the Road Maintenance Fund Act, 1993 is amended by deleting subsection (3A) and inserting the following new subsection -

Amendment of section 3A of No. 9 of 1993.

(3A) The monies accruing to the Fund from the levy shall be paid into the accounts established under subsection (3) in the following amounts -

(a) in the 1998/1999 financial year, thirty percent of the printed estimates of the 1997/98 road maintenance levy collections into the local authority account, and the balance into the general account;

(b) in the 1999/2000 financial year, forty percent of the printed estimates of the 1997/98 road maintenance levy collections into the local authority account, and the balance into the general account;

(c) in the 2000/2001 and subsequent financial year, fifty percent of the printed estimates of the 1997/98 road maintenance levy collections into the local authority account, and the balance into the general account; or

(d) in any financial year such amount as may be determined by objective estimates of the annual road maintenance costs of unclassified roads reduced by any annual expenditures by local authorities on the maintenance of such roads.

Amendment of
section 7 of No.
9 of 1993.

66. Section 7 of the Road Maintenance Levy Fund Act, 1993 is amended by inserting a colon at the end of subsection 6 and the following proviso -

Provided that any contracts for the repair and maintenance of such roads shall not be awarded except

upon such terms and conditions as the Minister for Finance may, from time to time, specify.

67. Section 2 of the Kenya Revenue Authority Act, 1995 is amended in the definition of "revenue" by deleting therefrom the words "or the specified provisions of the written laws".

Amendment of section 2 of No. 2 of 1995.

68. Section 3 of the Kenya Revenue Authority Act, 1995 is amended -

Amendment of section 3 of No. 2 of 1995.

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

(2) The Authority shall be a body corporate with perpetual succession and a common seal and shall, subject to this Act, be capable in its corporate name of -
(a) suing and being sued:

Cap. 40.

Provided that any legal proceedings against the Authority arising from the performance of the functions or the exercise of any of the powers of the Authority under section 5 shall be deemed to be legal proceedings against the Government within the meaning of the Government Proceedings Act;

(b) taking, purchasing or otherwise acquiring, holding, charging or disposing of movable and immovable property;

(c) borrowing or lending money;

(d) doing or performing all other things or acts for the furtherance of the provisions of this Act, which may be lawfully done or performed by a body corporate.

(b) by deleting subsection (3).

Amendment of section 2 of No. 2 of 1995.

69. Section 5 of the Kenya Revenue Authority Act, 1995 is amended -

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

(1) The Authority shall, under the general supervision of the Minister, be an agency of the Government for the collection and receipt of all revenue.

(2) In the performance of its functions under subsection (1), the Authority shall -

(a) administer and enforce -

(i) all provisions of the written laws set

out in Part I of the First Schedule and for that purpose, to assess, collect and account for all revenues in accordance with those laws:

(ii) the provisions of the written laws set out in Part II of the First Schedule relating to revenue and for that purpose to assess, collect and account for all revenues in accordance with those laws;

(b) advise the Government on all matters relating to the administration of, and the collection of revenue under the written laws or the specified provisions of the written laws set out in the First Schedule; and

(c) perform such other functions in relation to revenue as the Minister may direct.

(b) by renumbering subsection (2) as subsection (3).

70. Section 6 of the Kenya Revenue Authority Act, 1995 is amended -

Amendment of
section 6 of No.
2 of 1995.

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

(2) The Board shall comprise the following members -

(a) a chairman to be appointed by the President;

(b) the Commissioner-General;

(c) the Permanent Secretary, Ministry of Finance or his representative;

(d) the Attorney-General or his representative;

(e) six other persons appointed by the Minister by virtue of their knowledge and experience in accountancy, commerce, law, taxation, business administration or public administration.

(3) No person shall be appointed as the chairman of the Board or as a member of the Board under paragraph (e) of subsection (2) if such person is a public officer or has been a public officer within the immediately preceding twelve months.

(4) Representatives of the members of the Board under paragraphs (b) and (c) of subsection (2) shall be persons with knowledge or experience in matters relating to tax policy or legislation.

(5) The members of the Board under paragraphs (b), (c) and (d) of subsection (2) shall be *ex-officio* members and shall have no right to vote at any meeting of the Board.

(b) by renumbering subsection (3) as subsection (6).

Amendment of
section 8 of No.
2 of 1995.

71. Section 8 of the Kenya Revenue Authority Act, 1995 is amended -

(a) by inserting a comma and the words "other than an *ex-officio* member" immediately after the words "a member";

(b) by deleting paragraph (f) and inserting the following new paragraph -

"(f) for such other sufficient cause as the Minister may, by notice in the Gazette, specify."

Section 22 of the Kenya Revenue Authority Act, 1995 is amended in subsection (3) by deleting the word "All" and inserting "Subject to section 2, all legal proceedings".

Amendment of section 22 of No. of 1995.

72. The Kenya Revenue Authority Act, 1995 is amended by repealing the First Schedule and inserting the following new First Schedule -

Repeat and replacement of the First Schedule to No. 2 of 1995.

FIRST SCHEDULE (s.2 and s.5)

WRITTEN LAWS RELATING TO REVENUE

PART I

1. The Income Tax Act (Cap. 470).
 2. The Customs and Excise Act (Cap. 472).
 3. The Value Added Tax Act (Cap. 476).
 4. The Road Maintenance Levy Fund Act, 1993 (No. 9 of 1993).
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5. The Air Passenger Service Charge Act (Cap. 475).
6. The Entertainment Tax Act (Cap. 479).

PART II

1. The Traffic Act (Cap. 403).
2. The Transport Licensing Act (Cap. 404).
3. The Second Hand Motor Vehicles Purchase Tax Act (Cap. 484).
4. The Civil Aviation Act (Cap. 394).
5. The Widows' and Children's Pensions Act (Cap. 195).
6. The Parliamentary Pensions Act (Cap. 196).

Amendment of
Second Schedule
to No. 2 of
1995.

73. The Second Schedule to the Kenya Revenue Authority Act, 1995 is amended in paragraph 2 by deleting the words "seven members" appearing in subparagraph (1) and inserting the words "five members, excluding the *ex-officio* members".

Amendment of
section 12 of
No. 7 of 1997.

74. Section 12 of the Kenya Re-insurance Corporation Act is amended by deleting the expression "XII".

FIRST SCHEDULE

(s.12(a))

1998

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

<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 4

In Chapter Note 4(b),
amend 34.04 to read
35.04.

CHAPTER 8

Delete Chapter Note 3 (b)
and insert the following -

3. (b) To improve or maintain their appearance (e.g. by the addition of vegetable oil or small quantities

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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>
			of glucose syrup), provided that they retain the character of dried fruit or dried nuts.			
			CHAPTER 15			
		1511.90.20	Delete SITC No. 422 922 00 and insert 422 292 00.			
		1511.90.90	Delete SITC No. 422 999 00 and insert 422 299 00.			
			CHAPTER 17			
17.01			(a) In subheading Note 1 amend 99.56 to read 99.5			

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>
			<p>(b) additional national note 1. For the purpose of Tariff No. 1701.99.90 the expression "refined sugar for industrial use" means refined sugar which meets the following quantitative criteria -</p> <p>(i) Polarimeter reading of 99.8 degrees or more.</p> <p>(ii) Colour in solution ICUMSA Units (Max) 60.</p> <p>(iii) Invert sugar content, % mm (Max) 0.04.</p> <p>(iv) Moisture, % mm (Max) 0.07.</p>			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Dut</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			(c) Delete all the references to Tariff Nos. 1701.91.00 and 1701.99.00 and insert the following:			
		1701.9-	Other			
		1701.91.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees containing added flavouring or colouring matter.	Per Kg Shs.2.42 or 25%	061 210 10	Kg.
		1701.91.90	Other sugar of a polarimeter reading of 99.8 degrees or more containing added flavouring or colouring matter.	Per Kg Shs.2.42 or 25%	061 210 90	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>
		1701.99.10	Other sugar of polarimeter reading of 99.5 degrees but less than 99.8 degrees.	Per Kg Shs.2.42 or 25%	061 290 10	Kg.
		1701.99.90	Other sugar of polarimeter reading of 99.8 degrees or more	Per Kg Shs.2.42 or 25%	061 290 90	Kg.

CHAPTER 22

(a) In chapter Note 2, to the Additional National Notes amend the word "weights" to read "weighs".

(b) In tariff No. 2204.10.10 amend SITC No. 112 150 10 to read 112 151 00.

(c) In tariff No. 2204.10.90

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>
			amend SITC No. 112 150 90 to read 112 159 00.			
			(d) In tariff No. 2204.29.10 amend SITC No. 112 181 00 to read 112 179 10.			
			(e) In tariff No. 2204.29.20 amend SITC No. 112 182 00 to read 112 179 90.			
			(f) In tariff No. 2206.00.10 amend SITC No. 112 200 10 to read 112 210 00.			
			(g) In tariff No. 2206.00.21 amend SITC No. 112 221 20 to read 112 221 00.			

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>
			(h) In tariff No. 2206.00.90 amend SITC No. 112 200 90 to read 112 290 00.			
			(i) In tariff No. 2208.60.10 amend SITC No. 112 491 00 to read 112 491 10.			
			(j) In tariff No. 2208.60.90 amend SITC No. 112 492 00 to read 112 491 90.			
			(k) In tariff No. 2208.70.10 amend SITC No. 112 470 10 to read 112 499 10.			
			(l) In tariff No. 2208.70.90 amend SITC No. 112 470 90 to read 112 499 90.			

FIRST SCHEDULE - (Contd.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			(m) In tariff No. 2208.90.10 amend SITC No. 112 490 10 to read 112 492 10.			
			(n) In tariff No. 2208.90.20 amend SITC No. 112 490 20 to read 112 492 20.			
			(o) In tariff No. 2208.90.30 amend SITC No. 112 490 30 to read 112 492 30.			
			(p) In tariff No. 2208.90.40 amend SITC No. 112 490 40 to read 112 492 40.			
			(q) In tariff No. 2208.90.90 amend SITC No. 112 490 90 to read 112 492 90.			

FIRST SCHEDULE - (Contd.)

1998

<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 23

(a) In tariff No. 2309.90.10
amend SITC No. 081 990 10 to
read 081 991 00.

(b) In tariff No. 2309.90.90
amend SITC No. 081 990 90 to
read 081 999 00.

CHAPTER 24

(a) In tariff No. 2402.20.10
amend SITC No. 122 200 10 to
read 122 210 00.

(b) In tariff No. 2402.20.90
amend SITC No. 122 200 90 to

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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>
			read 122 290 00.			
			(c) In tariff No. 2402.90.10 amend SITC No. 122 310 10 to read 122 311 00.			
			(d) In tariff No. 2402.90.90 amend SITC No. 122 310 90 to read 122 319 00.			
			(e) In the fourth column of tariff 2403.91.00 amend the word "constituted" to read "reconstituted".			
CHAPTER 27						
			(a) In chapter Note 2 delete the repeated words			

FIRST SCHEDULE - (Contd.)

1998

<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>
			"exceeds that of the aromatic constituents".			
			(b) In the description to heading No. 27.07 delete the word "distil-lation" and insert the word "distillation.			
			(c) In tariff No. 2710.00.31 amend SITC No. 334 210 00 to read 334 211 00.			
CHAPTER 28						
			(a) In Chapter Note 6(d), delete all the letters and figures "74Bg/g (0.002uci/g" and insert "74Bq/g(0.002µci/g".			

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No. 5

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>
			(b) In tariff No. 2833.29.00 amend SITC No. 523 498 12 to read SITC No. 523 499 12.			
			CHAPTER 29			
			In tariff No. 2903.49.90 and the SITC No. 511 359 90 to read 511 389 90.			
			CHAPTER 32			
			In tariff No. 3212.90.10, amend the SITC No. 533 499 10 to read 533 449 10.			
			CHAPTER 33			
			(a) In tariff No. 3307.90.10,			

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>
			amend the SITC No. 553 590 10 to read 553 591 00.			
			(b) In tariff No. 3307.90.20, amend the SITC No. 553 590 20 to read 553 592 00.			
			(c) In tariff No. 3307.90.30, amend the SITC No. 553 590 30 to read 553 593 00.			
			(d) In tariff No. 3307.90.40, amend the SITC No. 553 590 40 to read 553 594 00.			
			(e) In tariff No. 3307.90.90, amend the SITC No. 553 590 90 to read 553 599 00.			

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>
CHAPTER 34						
			(a) In Chapter Note 3, delete the figures "20,C" and insert "20C".			
			(b) In Chapter Note 3, delete the figures "4.5 x 10 ⁻² N/m" and insert "4.5 x 10 ⁻² N/m".			
			(c) In the Additional National Note:			
			(i) delete the word "on" immediately before the word "electroplating and insert the word "in";			

FIRST SCHEDULE - (Contd.)

1998

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			(ii) delete the word "etc" and insert the words "or the like".			
			(d) In tariff No. 3404.90.90 amend SITC No. 598 391 00 to read 598 399 00.			
			CHAPTER 35			
			Delete all references to heading no. 35.02 and tariff Nos. 3502.11.00, 3502.19.00 and insert the following -			
35.02			Albumins (including concentrates of two or more whey proteins containing by weight more than			

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No. 5

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>
			80% whey proteins calculated on the dry matter), albuminates and other albumin derivatives			
			Egg Albumin			
	3502.11.00		Dried	15%	025 310 00	Kg.
	3502.19.00		Other	15%	025 390 00	Kg.
	3502.20.00		Milk albumin, including concentrates of two or more whey proteins.	15%	592 230 00	Kg.

CHAPTER 37

In chapter Note 2, delete the word "photosensitive" and insert the word "photosensitive".

FIRST SCHEDULE - (Contd.)

1998

<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 38

(a) In heading text to heading No. 38.08, delete the word "prepara-tions" and insert the word "preparations".

(b) In tariff No. 3808.90.10, amend SITC No. 591 490 10 to read 591 491 00.

(c) In tariff No. 3808.90.90, amend SITC No. 591 490 90 to read 591 499 00.

(d) In heading text to heading No. 38.09 delete the word "dye-stuff" to read "dyestuff".

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No. 5

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>
			(e) In heading description to heading No. 38.24, delete opening and closing inverted commas at the end of the sentence - " ".			
			CHAPTER 39			
			(a) In chapter Note 3(a), delete the figures "300,C" and insert 300°C".			
			(b) In tariff No. 3905.12.00, amend SITC No. 575 912 00 to read 575 911 10.			
			(c) In tariff No. 3905.19.00, amend SITC No. 575 919 00 to read 575 911 90.			

FIRST SCHEDULE - (Contd.)

1998

<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>
			(d) In tariff No. 3905.21.00, amend SITC No. 575 921 00 to read 575 912 10.			
			(e) In tariff No. 3905.29.00, amend SITC No. 575 929 00 to read 575 912 90.			
			(f) In tariff No. 3905.30.00, amend SITC No. 575 921 00 to read 575 923 00.			
			(g) In tariff No. 3905.91.00, amend SITC No. 575 991 00 to read 575 929 10.			
			(h) In tariff No. 3905.99.00, amend SITC No. 575 999 00 to read 575 929 90.			

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No. 5

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>
			(i) In tariff No. 3920.10.10, amend SITC No. 582 210 10 to read 582 211 00.			
			(j) In tariff No. 3920.10.90, amend SITC No. 582 210 90 to read 582 219 00.			
			(k) In tariff No. 3920.20.10, amend SITC No. 582 220 10 to read 582 221 00.			
			(l) In tariff No. 3920.20.90, amend SITC No. 582 220 90 to read 582 229 00.			
			(m) In tariff No. 3920.30.10, amend SITC No. 582 230 10 to read 582 231 00.			

FIRST SCHEDULE - (Contd.)

1998

<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>
			(n) In tariff No. 3920.30.90, amend SITC No. 582 230 90 to read 582 239 00.			
			(o) In tariff No. 3920.72.10, amend SITC No. 582 270 10 to read 582 271 00.			
			(p) In tariff No. 3920.72.90, amend SITC No. 582 270 90 to read 582 279 00.			
			(q) In tariff No. 3923.90.20, amend SITC No. 893 193 20 to read 893 199 20.			

Finance

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No. 5

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>
CHAPTER 40						
			In Chapter Note 4(a) delete in the second line "180C" and "290C" and insert "18" and 29°C respectively.			
			Delete all reference to tariff No. 4016.95.00 and insert the following -			
	4016.95		Other inflatable articles			
		4016.95.10	Tyre curing bladders	15%	629.995.10	No.
		4016.95.90	Other	15%	629.995.90	Kg.
CHAPTER 41						
			(a) In the heading text			

FIRST SCHEDULE - (Contd.)

1998

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			to heading No. 41.02 delete the word "other-wise" and insert the word "otherwise".			
			(b) In the heading text to heading No. 41.03 delete the comma immediately after the word "otherwise" in the second line.			
			(c) In the sub-heading text to H.S. Code No. 4104.10 delete the bracketed figures and letter "(2.6 m2) and insert "(2.6 m ²)".			
			CHAPTER 43			
			In the heading text to heading No. 43.01 delete the word "suit-able" and insert			

Finance

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No. 5

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>
			the word "suitable".			
			CHAPTER 44			
			(a) In the tariff No. 4416.00.10 and SITC No. 635 200 91 to read 635 210 00.			
			(b) In the tariff No. 4416.00.90 and SITC No. 635 200 99 to read 635 290 00.			
			CHAPTER 48			
48.04			(a) Delete all reference to Tariff No. 4804.19.00 and insert the following -			
	4804.19		Other			

FIRST SCHEDULE (Contd.)

1998

<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>
		4804.19.10	Other kraftliner of a kind used for dry battery lining (battery separator)	15%	641 419 10	Kg.
		4804.19.90	Other	15%	641 419 90	Kg.
			(b) In the heading text to heading No. 48.10 delete in third line the word "with-out" and insert the word "without".			
			(c) In tariff No. 4810.11.10, amend SITC No. 641 320 10 to read 641 321 00.			
			(d) In tariff No. 4810.11.90, amend SITC No. 641 320 90 to read 641 329 00.			
			(e) Delete all reference to Tariff			

Finance

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No. 5

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>
			No. 4811.39.00 and insert the following -			
48.11	4811.39	4811.39.10	Other Other paper, coated, impregnated or covered with plastics (excluding adhesives) of a kind used for dry cell battery labelling	15%	641 720 10	Kg.
		4811.39.90	Other	15%	641 720 90	Kg.

CHAPTER 49

In the fifth line of heading text to heading No. 49.07 delete the word "certificates" and insert the word "certificates".

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>
CHAPTER 55						
			(a) Insert the word "Dyed" on one-dash between tariff numbers 5513.19.00 and 5513.21.00 in the fourth column.			
			(b) Delete the word "Dyed" in tariff description to tariff No. 5513.21.00.			
			(c) Insert the words "Of yarns of different colours" on one-dash between tariff Nos. 5513.29.00 and 5513.31.10 in the fourth column.			
			(d) Delete the words "Of			

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>
			yarns of different colours" in tariff description to tariff 5513.31.00.			
			CHAPTER 58			
			In the heading text to heading No. 58.06 delete the word "assem-bled" to read "assembled".			
			CHAPTER 64			
			In Chapter Note (1)(c) delete the figures "63.12" and insert "63.09".			

FIRST SCHEDULE (Contd.)

1998

<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 70

(a) In Chapter Note 4(a) delete the letters and figures "si02" to read "SiO₂."

(b) In Chapter Note 4(b) delete the letters and figures "si02", K20, "Na20" and B203" and insert "SiO₂", K₂O", and B₂O₃", respectively.

CHAPTER 71

In the fourth line of heading text to heading No. 71.04 delete the word "reconst-ructed" and insert "reconstructed".

Finance

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No. 5

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.F.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 72						
In sub-heading text to H.S. Code 7211.23, immediately before the description to tariff No. 7211.23.00, insert the word "than" before the word "cold rolled"						
CHAPTER 73						
(a) In the first line of heading text to heading No. 73.04 delete the word "seam-less" and insert the word "seamless".						
(b) In the seventh line of heading text to heading No. 73.08, delete the word "balust rade" and insert the word "balustrade".						

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>
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SECTION XVI

Delete all references to Section Note 1(o) and insert the following -

(o) Interchangeable tools of heading No. 8207 or brushes of a kind used as parts of machines of heading No. 96.03; similarly interchangeable tools are to be classified according to the constituent material of their working parts (for example, in Chapters 40, 42, 43, 45 or 59 or heading No. 68.04 or 60.09; or

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>
CHAPTER 84						
			(a) In the second line of tariff description to tariff No. 8405.10.00 delete the word "acety-lene" and insert the word "acetylene".			
			(b) In tariff No. 8428.10.10, amend SITC No. 744 810 10 to read 744 811 00.			
			(c) In tariff No. 8428.10.90, amend SITC No. 744 810 90 to read 744 819 00.			
			(d) In the fourth line of heading text to heading No. 84.36 delete the word "equip-ment" and insert the word "equipment".			

FIRST SCHEDULE - (Contd.)

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<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>
			(e) Delete all references to tariff Nos. 8446.21.00 and 8446.29.00 and insert the following -			
	8446.2-		For weaving fabrics of width exceeding 30 cm, shuttle type.			
		8446.21.00	Power looms	10%	724 513 10	Number
		8446.29.00	Other	10%	724 515 00	Number
			(f) In heading text to heading No. 84.81, delete the word "thermosta-tically" and insert the word "thermostatically".			
			CHAPTER 95			
			Delete all reference to H.S. Code			

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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>
			9504.40 and tariff Nos. 9505.40.10 and 9504.40.90 and insert the following.			
	9504.40		Playing cards			
		9504.40.10	Playing card designs on paperboard for manufacture into complete part	15%	894 370 10	Kg.
		9504.40.90	Other	Per set Shs. 30.00 or 25%	894 370 90	Set

SECOND SCHEDULE

(s.12(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 -

Tariff No.	Tariff Description	New Rate of Duty
1005.10.00	Maize (corn) seed	25%
1005.90.00	Other maize (corn)	Per Kg Shs.2.50 or 25%
1101.00.10	Wheat flour.	25%
1101.00.20	Meslin flour.	25%
1701.91.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees containing added flavouring or colouring matter.	Per Kg Shs.2.42 or 25%
1701.91.90	Other sugar of a polarimeter reading of 99.8 degrees or more containing added flavouring or colouring matter.	Per Kg Shs.2.42 or 25%
1701.99.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees.	Per Kg Shs.2.42 or 25%
1701.99.90	Other sugar of a polarimeter reading of 99.8 degrees or more.	Per Kg Shs.2.42

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2001.10.00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid.	or 25% 25%
2001.20.00	Onions, prepared or preserved by vinegar or acetic acid.	25%
2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.	25%
2002.10.00	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.	25%
2002.90.10	Tomato puree', prepared or preserved otherwise than by vinegar or acetic acid.	25%
2002.90.90	Tomatoes in other forms, prepared or preserved otherwise than by vinegar or acetic acid.	25%
2003.10.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid.	25%
2003.20.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.	25%
2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	25%
2004.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	25%
2005.10.00	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar	25%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	or acetic acid, not frozen.	
2005.40.00	Peas (<i>Pisum sativum</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.51.00	Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.59.00	Other beans, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.80.00	Sweet corn (<i>Zea mays var. saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	25%
2005.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	25%
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	25%
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.	25%
2007.91.10	Citrus fruit marmalades.	25%
2007.91.90	Other preparations of citrus fruit, cooked, whether or not	25%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2008.11.00	containing added sugar or other sweetening matter. Ground-nuts otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
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.	25%
2008.20.00	Pineapples, prepared or preserved, whether or not containing added sugar or sweetening matter or spirit.	25%
2008.30.00	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
2008.40.00	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
2008.50.00	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
2008.60.00	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
2008.70.00	Peaches, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
2008.80.00	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	25%
2008.91.00	Palm hearts, prepared or preserved, whether or not	25%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	containing added sugar or other sweetening matter or spirit.	
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.	25%
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.	25%
2103.10.00	Soya Sauce	25%
2103.20.00	Tomato Ketchup and other Sauces	25%
2103.30.00	Mustard flour and meal and prepared mustard	25%
2103.90.00	Other sauces and preparations therefor, mixed condiments and mixed seasonings	25%
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	15%
2523.10.00	Cement clinkers.	25%
2523.21.00	White cement, whether or not artificially coloured.	25%
2523.29.00	Other portland cement.	25%
2523.30.00	Aluminous cement.	25%
2523.90.00	Other hydraulic cements.	25%
2710.00.31	Jet fuel (kerosene type).	Per 1000 litres > 20°C Shs.5005
2710.00.44	Residual fuel oils (marine, furnace and similar fuel	Per 1000 L

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	oils) of 125 centistokes (cSt).	20 deg C Shs.2,400
2710.00.45	Residual fuel oils of 180 Centistokes (cSt).	Per 1000 L 20 deg C Shs.2,150
2710.00.46	Residual fuel oils of 280 Centistokes (cSt).	Per 1000 L 20 deg c Shs.1,985
2712.10.00	Petroleum jelly.	25%
3505.20.00	Glues based on starches, or on dextrans or other modified starches.	25%
4016.95.10	Tyre curing bladders.	5%
4016.95.90	Other inflatable articles.	15%
4701.00.00	Mechanical wood pulp.	5%
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.	15%
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.	15%
4802.60.00	Other paper and paperboard, of which more than 10% by	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4804.19.10	weight of the total fibre content consists of fibres obtained by a mechanical process in rolls or sheets. Other Kraftliner of a kind used for dry cell battery lining.	10.5%
4804.19.90	Other Kraftliner	15%
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, uncoated.	25%
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, uncoated.	25%
4804.51.00	Other kraft paper and paperboard weighing 225 g/m ² or more, unbleached, in rolls or sheets, uncoated.	25%
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, uncoated.	25%
4804.59.00	Other kraft paper and paperboard weighing 225 g/m ² or more, in rolls or sheets, uncoated.	25%
4805.10.00	Semi-chemical fluting paper (corrugating medium).	15%
4805.30.00	Sulphite wrapping paper, in rolls or sheets, uncoated.	15%
4805.60.00	Other paper and paperboard, weighing 150 g/m ² or less, in rolls or sheets, uncoated.	15%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4805.80.00	Other paper and paperboard, weighing 225 g/m ² or more, in rolls or sheets, uncoated.	25%
4810.29.00	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.	15%
4810.31.00	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 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.	15%
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 .	25%
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.	25%
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,	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4811.39.10	48.10 or 48.18. Other paper coated, impregnated or covered with plastics (excluding adhesives) of a kind used for dry cell battery labelling.	10.5%
4811.39.90	Other paper and paperboard coated, impregnated or covered with plastics (excluding adhesives).	15%
4816.10.00	Carbon or similar copying papers.	25%
4816.20.00	Self-copy paper.	25%
4816.30.00	Duplicator stencils.	25%
4816.90.00	Transfer papers and offset plates of papers.	25%
4817.10.00	Envelopes.	25%
4817.20.00	Letter cards, plain postcards and correspondence cards.	25%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	25%
4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard.	25%
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	25%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more of paper or paperboard	25%
4819.40.00	Other sacks and bags, including cones of paper, paperboard, or cellulose wadding	25%
4819.50.00	Other packing containers, including record sleeves of	25%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4819.60.10	paper or paperboard. Box files of paper, or paperboards of a kind used in offices, shops or the like.	25%
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.	25%
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	25%
4820.20.00	Exercise books.	25%
4820.30.00	Binders (other than book covers), folders and file covers.	25%
4820.40.00	Manifold business forms and interleaved carbon sets.	25%
4820.50.00	Albums for samples or for collections.	25%
4820.90.00	Other articles of stationery and blotting-pads.	25%
6804.10.00	Millstones and grindstones for milling, grinding or pulping of natural stone, agglomerated natural or artificial abrasives or of ceramics.	25%
6808.21.00	Other millstones, grindstones, grinding wheels and the like, of agglomerated synthetic or natural diamond.	25%
6804.22.00	Other millstones, grindstones, grinding wheels and the like of other agglomerated abrasives or of ceramics.	25%
6804.23.00	Other millstones, grindstones, grinding wheels and the like of natural stone.	25%
6804.30.00	Hard sharpening or polishing stones of natural stones,	25%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	agglomerated natural or artificial abrasives, or of ceramics.	
7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	25%
8481.10.00	Pressure-reducing valves.	10.5%
8481.20.00	Valves for oleohydraulic or pneumatic transmissions.	10.5%
8481.30.00	Check valves.	10.5%
8481.40.00	Safety or relief valves.	10.5%
8481.80.00	Other appliances for pipes, such as taps and cocks.	10.5%
8481.90.00	Parts of taps, cocks valves and similar appliances for pipes, boiler shells, tanks, vats or the like.	10.5%

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THIRD SCHEDULE

(Amendment to the Customs and Excise Act, Cap. 472.)

SECOND SCHEDULE
SUSPENDED DUTIES

1. Delete all references to the following tariff numbers -
1701.91.00 and 1701.99.00.
2. Insert the following tariff numbers and their corresponding descriptions and rates in their chronological order -

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
1003.00.00	Barley	30%	15%
1005.10.00	Maize (corn) Seed	70%	50%
1005.90.00	Other maize (Corn)	70%	50%
1006.40.00	Broken rice	70%	50%
1101.00.10	Wheat Flour	70%	70%
1101.00.20	Meslin Flour	70%	70%
1102.20.00	Maize (Corn) flour	70%	50%
1515.90.90	Other fixed vegetable fats and oils and their fractions.	30%	15%
1516.20.00	Vegetable fats and oils and their fractions.	30%	15%
1517.10.00	Margarine, excluding liquid margarine.	30%	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
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 of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included.	30%	15%
1701.91.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees containing added flavouring or colouring matter.	70%	70%
1701.91.90	Other sugar of a polarimeter reading of 99.8 degrees or more containing added flavouring or colouring matter.	70%	70%
1701.99.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees.	70%	70%
1701.99.90	Other sugar of a polarimeter reading of 99.8 degrees or more.	70%	70%
2001.10.00	Cucumbers and gherkins, prepared or processed by vinegar or acetic acid.	30%	15%
2001.20.00	Onions, prepared or processed by vinegar or acetic acid.	30%	15%
2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants prepared or	30%	15%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
2002.10.00	preserved by vinegar or acetic acid. Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.	30%	15%
2002.90.10	Tomato puree, prepared or preserved otherwise than by vinegar or acetic acid.	30%	15%
2002.90.90	Tomatoes in other forms, prepared or preserved otherwise than by vinegar or acetic acid.	30%	15%
2003.10.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid.	30%	15%
2003.20.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.	30%	15%
2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	30%	15%
2004.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	30%	15%
2005.10.00	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%	15%
2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%	15%
2005.40.00	Peas (<i>Pisum sativum</i>), prepared or preserved otherwise than by vinegar or acetic acid,	30%	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
2005.51.00	not frozen. Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%	15%
2005.59.00	Other beans, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%	15%
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%	15%
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	30%	15%
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.	30%	15%
2005.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06.	30%	15%
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	30%	15%
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.	30%	15%
2007.91.10	Citrus fruit marmalades.	30%	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
2007.91.90	Other preparations of citrus fruit, cooked, whether or not containing added sugar or other sweetening matter.	30%	15%
2007.99.10	Jams, whether or not containing added sugar or other sweetening matter.	30%	15%
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.	30%	15%
2008.11.00	Ground-nuts otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
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.	30%	15%
2008.20.00	Pineapples, prepared or preserved, whether or not containing added sugar or sweetening matter or spirit.	30%	15%
2008.30.00	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
2008.40.00	Pears, prepared or preserved, whether or not containing added sugar or other	30%	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
2008.50.00	sweetening matter or spirit. Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
2008.60.00	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
2008.70.00	Peaches, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
2008.80.00	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	30%	15%
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.	30%	15%
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.	30%	15%
2009.11.00	Frozen orange juice.	30%	15%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
2009.19.00	Other orange juice.	30%	15%
2009.20.00	Grape fruit juice.	30%	15%
2009.30.00	Juice of any other single citrus fruit.	30%	15%
2009.40.00	Pineapple juice.	30%	15%
2009.50.00	Tomato juice.	30%	15%
2009.60.00	Grape juice (including grape must).	30%	15%
2009.70.00	Apple juice.	30%	15%
2009.80.10	Passion fruit juice.	30%	15%
2009.80.90	Juice of any other single fruit or vegetable.	30%	15%
2009.90.00	Mixtures of juices.	30%	15%
2103.10.00	Soya Sauce	30%	15%
2103.20.00	Tomato Ketchup and other Sauces	30%	15%
2103.30.00	Mustard flour and meal and prepared mustard	30%	15%
2103.90.00	Other sauces and preparations therefor, mixed condiments and mixed seasonings	30%	15%
4418.20.00	Doors and their frames and thresholds of wood.	10%	10%
4418.30.00	Parquet panels of wood.	10%	10%
4801.00.00	Newsprint, in rolls and sheets.	10%	10%
4802.40.00	Wallpaper base in rolls or sheets.	20%	20%
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	25%	25%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
4802.53.00	more but not more than 150 g/m ² in rolls or sheets. 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.	25%	25%
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.	25%	25%
4804.11.00	Unbleached kraftliner.	20%	20%
4804.19.10	Other Kraftliner of a kind used for dry cell battery lining	20%	Nil
4804.19.90	Other Kraftliner	20%	20%
4804.21.00	Unbleached sack kraft paper in rolls or sheets, uncoated.	20%	20%
4804.29.00	Other sack kraft paper in rolls or sheets, uncoated.	20%	20%
4804.31.00	Other kraft paper and paperboard weighing 150 g/m ² or less, unbleached in rolls or sheets, uncoated.	20%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4804.39.00	Other kraft paper and paperboard weighing 150 g/m ² or less, in rolls or sheets, uncoated.	20%	20%
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, uncoated.	15%	15%
4804.42.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , 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, uncoated.	20%	20%
4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , bleached, in rolls or sheets, uncoated.	20%	20%
4804.51.00	Other kraft paper and paperboard weighing 225 g/m ² or more, unbleached, in rolls or sheets, uncoated.	20%	20%
4804.52.00	Other kraft paper and paperboard weighing 225 g/m ² or more, bleached uniformly throughout the mass and	20%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
	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, uncoated.		
4804.59.00	Other kraft paper and paperboard weighing 225 g/m ² or more, bleached, in rolls or sheets, uncoated.	20%	20%
4805.10.00	Semi-chemical fluting paper (corrugating medium).	25%	25%
4805.21.00	Multi-ply paper and paperboard with each layer bleached, in rolls or sheets, uncoated.	15%	15%
4805.22.00	Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets, uncoated.	15%	15%
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, uncoated.	15%	15%
4805.29.00	Other multi-ply paper and paperboard, in rolls or sheets, uncoated.	15%	15%
4805.30.00	Sulphite wrapping paper.	15%	15%
4805.50.00	Felt paper and paperboard, in rolls	15%	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4805.60.00	or sheets, uncoated. Other paper and paperboard, weighing 150 g/m ² or less, in rolls or sheets, uncoated.	20%	20%
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, uncoated.	15%	15%
4805.80.00	Other paper and paperboard, weighing 225 g/m ² or more, in rolls or sheets, uncoated.	20%	20%
4807.10.00	Paper and paperboard, laminated internally with bitumen, tar or asphalt, in rolls or sheets.	20%	20%
4807.90.00	Other composite paper and paperboard (made by sticking flat layers of paper and paper-board together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20%	20%
4808.10.00	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets.	20%	20%
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	20%	20%
4808.30.00	Other kraft paper, creped or crinkled,	20%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4808.90.00	whether or not embossed or perforated, in rolls or sheets. 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.	20%	20%
4809.20.00	Self-copy paper in rolls of a width exceeding 36 cm in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	20%	20%
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 or sheets.	10%	10%
4810.11.10	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 120 g/m ²	10%	10%
4810.11.90	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained	20%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4810.12.00	<p>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 120 g/m², but not more than 150 g/m².</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 more than 150 g/m² in rolls or sheets, coated.</p>	15%	15%
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>	15%	15%
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>	25%	25%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
4810.31.00	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 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.	25%	25%
4810.32.00	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 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 , in rolls or sheets, coated.	20%	20%
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, coated.	20%	20%
4810.91.00	Other paper and paperboard, multi-ply in rolls or sheets, coated.	15%	15%
4810.99.00	Other paper and paperboard, coated, in rolls or sheets.	15%	15%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4811.10.00	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets other goods of heading No. 48.03, 48.09, 48.10 and 48.18.	20%	20%
4811.21.00	Self-adhesive paper and paperboard, in rolls or sheets other than goods of heading 48.03, 48.09, 48.10 or 48.18.	20%	20%
4811.29.90	Other gummed or adhesive paper and paperboard in rolls or sheets other than goods of heading 48.03, 48.09, 48.10 or 48.18 in rolls or sheets, unprinted.	20%	20%
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.	25%	25%
4811.39.10	Other paper, coated, impregnated or covered with plastics (excluding adhesives) of a kind used for dry cell battery labelling	15%	Nil
4811.39.90	Other paper and paperboard coated, impregnated or covered with plastics	15%	15%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4811.90.00	(excluding adhesives) 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, 4809, 48.10 or 48.18.	20%	20%
4814.10.00	"Ingrain" paper.	10%	10%
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.	10%	10%
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.	10%	10%
4814.90.00	Other wallpaper and similar wall coverings; window transparencies.	10%	10%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	10%	10%
4816.10.00	Carbon or similar copying papers,	20%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4816.20.00	whether or not put in boxes. Self-copy paper, whether or not put in boxes.	20%	20%
4816.30.00	Duplicator stencils, of paper, whether or not put in boxes.	20%	20%
4816.90.00	Other copying or transfer papers and offset plates, of papers, whether or not put in boxes.	15%	15%
4817.10.00	Envelopes.	15%	15%
4817.20.00	Letter cards, plain postcards and correspondence cards.	15%	15%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	15%	15%
4818.10.00	Toilet paper.	10%	10%
4818.20.00	Handkerchiefs, cleansing or facial tissues.	10%	10%
4818.30.00	Table cloths and serviettes.	10%	10%
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	10%	10%
4818.50.00	Articles of apparel and clothing accessories.	10%	10%
4818.90.00	Other articles of paper pulp,	10%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
4819.10.00	cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 mm or cut to size or shape. Cartons, boxes and cases of corrugated paper or paperboard, of a kind used in offices, shops or the like.	20%	20%
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	20%	20%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more, of paper or paperboard.	20%	20%
4819.40.00	Other sacks and bags, including cones, of paper, paperboard, or cellulose wadding.	20%	20%
4819.50.00	Other packing containers, including record sleeves, of paper or paperboard.	20%	20%
4819.60.10	Box files, of paper, or paperboards of a kind used in offices, shops or the like.	20%	20%
4819.60.90	Letter trays, storage boxes and similar articles, of a kind used	20%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4820.10.00	in offices, shops or the like, of paper, paperboard or cellulose wadding or webs of cellulose fibres. Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	20%	20%
4820.20.00	Exercise books.	20%	20%
4820.30.00	Binders (other than book covers), folders and file covers, of paper or paperboard.	20%	20%
4820.40.00	Manifold business forms and interleaved carbon sets.	20%	20%
4820.50.00	Albums for samples or for collections.	20%	20%
4820.90.00	Other articles of stationery and blotting-pads, of paper and paperboard.	20%	20%
4821.10.00	Paper or paperboard labels of all kinds, printed.	15%	15%
4821.90.00	Other paper and paperboard labels of all kinds.	15%	15%
4823.20.00	Filter paper and paperboard.	10%	10%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus of paper, paperboard or cellulose wadding.	10%	10%
4823.51.00	Other paper and paperboard, of a	10%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
4823.59.00	kind used for writing, printing or other graphic purposes, printed, embossed or perforated. Other paper and paperboard of a kind used for writing, printing or other graphic purposes.	15%	15%
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard.	15%	15%
4823.70.10	Egg trays.	10%	10%
4823.70.90	Other moulded or pressed articles, of paper pulp.	15%	15%
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. rolls or sheets.	15%	15%
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	80%	20%
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	80%	20%
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	80%	Nil
5106.10.00	Yarn of carded wool, not put up for	70%	20%

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SCHEDULE (Contd)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5106.20.00	retail sale, containing 85% or more by weight of wool. Yarn of carded wool not put up for retail sale, containing less than 85% by weight of wool.	70%	20%
5107.10.00	Yarn of combed wool, not put up for retail sale containing 85% or more by weight of wool.	70%	20%
5107.20.00	Yarn of combed wool, not put up for retail sale, containing less than 85% by weight of wool.	70%	20%
5108.10.00	Yarn of fine animal hair, carded.	70%	20%
5108.20.00	Yarn of fine animal hair, combed.	70%	20%
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.	70%	20%
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.	70%	20%
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.	70%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5204.11.00	Cotton sewing thread, not put up for retail sale, containing 85% or more by weight of cotton.	70%	20%
5204.19.00	Other cotton sewing thread, not put up for retail sale.	70%	20%
5204.20.00	Cotton sewing thread, put up for retail sale.	70%	20%
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).	70%	20%
5205.12.00	Single cotton yarn, of uncombed 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).	70%	20%
5205.13.00	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).	70%	20%
5205.14.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5205.15.00	cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex (exceeding 80 metric number).	70%	20%
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).	70%	20%
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).	70%	20%
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).	70%	20%
5205.24.00	Single cotton yarn, of combed fibres,	70%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5205.26.00	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). Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number).	70%	20%
5205.27.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number).	70%	20%
5205.28.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 83.33 decitex (exceeding 120 metric number).	70%	20%
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	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5205.32.00	(not exceeding 14 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 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	70%	20%
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).	70%	20%
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 not exceeding 80 metric number per single yarn).	70%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5205.35.00	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).	70%	20%
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).	70%	20%
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).	70%	20%
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	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5205.44.00	metric number per single yarn). 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).	70%	20%
5205.46.00	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 but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn).	70%	20%
5205.47.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn).	70%	20%
5205.48.00	Multiple cotton (folded) or cabled	70%	20%

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Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5206.11.00	yarn of combed fibres, containing 85% or more by weight of cotton, measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn). 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).	70%	20%
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).	70%	20%
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).	70%	20%
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	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5206.15.00	(exceeding 52 metric number but not exceeding 80 metric number). Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	70%	20%
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).	70%	20%
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).	70%	20%
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).	70%	20%
5206.24.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 192.31	70%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5206.25.00	decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	70%	20%
5206.31.00	Multiple (folded) or cabled cotton yarn, of uncombed 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).	70%	20%
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).	70%	20%
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	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5206.34.00	metric number per single yarn). 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).	70%	20%
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).	70%	20%
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).	70%	20%
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	70%	20%

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Tariff No.	Tariff Description	Suspended Duty Amount Provided'	Amount Imposed
5206.43.00	232.56 decitex (exceeding 14 metric number but not exceeding 43 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 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	70%	20%
5206.44.00	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).	70%	20%
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).	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5207.10.00	Cotton yarn (other than sewing thread) put up for retail sale containing 85% or more by weight of cotton.	70%	20%
5207.90.00	Other cotton yarn (other than sewing thread) put up for retail sale.	70%	20%
5401.10.10	Sewing thread of synthetic filaments not put up for retail sale.	70%	20%
5401.20.10	Sewing thread of artificial filaments, not put up for retail sale.	70%	20%
5402.10.00	High tenacity yarn of nylon or other polyamides.	70%	20%
5402.20.00	High tenacity yarn of polyesters.	70%	20%
5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex.	70%	20%
5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex.	70%	20%
5402.33.00	Textured yarn of polyesters.	70%	20%
5402.39.00	Other textured yarn.	70%	20%
5402.41.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of nylon or other polyamides.	70%	20%
5402.42.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per	70%	20%

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Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
	metre of polyesters, partially oriented.		
5402.43.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of other polyesters.	70%	20%
5402.49.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre.	70%	20%
5402.51.00	Other yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides.	70%	20%
5402.52.00	Other polyester yarn, single, with a twist exceeding 50 turns per metre.	70%	20%
5402.59.00	Other yarn of other synthetic filament yarn.	70%	20%
5402.61.00	Other yarn, multiple (folded) or cabled of nylon or other polyamides.	70%	20%
5402.62.00	Other yarn multiple (folded) or cabled, of polyesters.	70%	20%
5402.69.00	Other synthetic filament yarn, multiple (folded) or cabled.	70%	20%
5403.10.00	High tenacity yarn of viscose rayon.	70%	20%
5403.20.00	Artificial filament textured yarn.	70%	20%
5403.31.00	Other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5403.32.00	Other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre.	70%	20%
5403.33.00	Other yarn, single, of cellulose acetate.	70%	20%
5403.39.00	Other artificial filament yarn, single.	70%	20%
5403.41.00	Other yarn, multiple (folded) or cabled, of viscose rayon.	70%	20%
5403.42.00	Other yarn, multiple (folded) or cabled, of cellulose acetate.	70%	20%
5403.49.00	Other artificial filament yarn, multiple (folded) or cabled.	70%	20%
5404.10.00	Synthetic monofilament, of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm.	70%	20%
5404.90.00	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm.	70%	20%
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.	70%	20%
5508.10.10	Sewing thread of synthetic staple fibres, not put up for retail sale.	70%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5508.20.10	Sewing thread of artificial staple fibres, not put up for retail sale.	70%	20%
5509.11.00	Single yarn containing 85% or more by weight of staple fibres of nylon or other polyamides not put up for retail sale.	70%	20%
5509.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of staple fibres of nylon or other polyamides.	70%	20%
5509.21.00	Single yarn containing 85% or more by weight of polyester staple fibres	70%	20%
5509.22.00	Multiple (folded) or cabled yarn containing 85% or more by weight of polyester staple fibres.	70%	20%
5509.31.00	Single yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	70%	20%
5509.32.00	Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	70%	20%
5509.41.00	Single yarn containing 85% or more by weight of synthetic staple fibres.	70%	20%
5509.42.00	Multiple (folded) or cabled yarn containing 85% or more by weight of	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
5509.51.00	synthetic staple fibres. Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres.	70%	20%
5509.52.00	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	70%	20%
5509.53.00	Other yarn of polyester staple fibres, mixed mainly or solely with cotton.	70%	20%
5509.59.00	Other yarn of polyester staple fibres.	70%	20%
5509.61.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	70%	20%
5509.62.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton.	70%	20%
5509.69.00	Other yarn of acrylic or modacrylic staple fibres.	70%	20%
5509.91.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	70%	20%
5509.92.00	Other yarn, mixed mainly or solely with cotton.	70%	20%
5509.99.00	Other yarn of synthetic staple fibres, not put up for retail sale.	70%	20%
5510.11.00	Single yarn, of artificial staple	70%	20%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5510.12.00	fibres containing 85% or more by weight of artificial staple fibres. Multiple (folded) or cabled yarn containing 85% or more by weight of artificial staple fibres.	70%	20%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	70%	20%
5510.30.00	Other yarn, mixed mainly or solely with cotton.	70%	20%
5510.90.00	Other yarn of artificial staple fibres, not put up for retail sale.	70%	20%
5511.10.00	Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres.	70%	20%
5511.20.00	Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres.	70%	20%
5511.30.00	Yarn (other than sewing thread) of artificial staple fibres.	70%	20%
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	70%	20%
5606.00.00	Gimped yarn, and strip and the like of	70%	20%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	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.		
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.	20%	10%
6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, or wind-jackets and similar articles, of cotton, knitted or crocheted.	20%	10%
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 crocheted.	20%	10%
6101.90.00	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.	20%	10%
6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets),	20%	10%

SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6102.20.00	wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted. 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.	20%	10%
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.	20%	10%
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.	20%	10%
6103.11.00	Men's or boys' suits, of wool or fine animal hair, knitted or crocheted.	20%	10%
6103.12.00	Men's or boys' suits, of synthetic fibres, knitted or crocheted.	20%	10%
6103.19.00	Men's or boys' suits, of other textile materials, knitted or crocheted.	20%	10%
6103.21.00	Men's or boys' ensembles, of wool or fine	20%	10%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6103.22.00	animal hair, knitted or crocheted. Men's or boys' ensembles, of cotton, knitted or crocheted.	20%	10%
6103.23.00	Men's or boys' ensembles, of synthetic fibres, knitted or crocheted.	20%	10%
6103.29.00	Men's or boys' ensembles, of other textile materials, knitted or crocheted.	20%	10%
6103.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted.	20%	10%
6103.32.00	Men's or boys' jackets and blazers, of cotton, knitted or crocheted.	20%	10%
6103.33.00	Men's or boys' jackets and blazers, of synthetic fibres, knitted or crocheted.	20%	10%
6103.39.00	Men's or boys' jackets and blazers, of other textile materials, knitted or crocheted.	20%	10%
6103.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	20%	10%
6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	20%	10%
6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	20%	10%
6103.49.00	Men's or boys' trousers, bib and brace	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6104.11.00	overall, breeches and shorts, of other textile materials, knitted or crocheted.	20%	10%
6104.12.00	Women's or girls' suits, of wool or fine animal hair, knitted or crocheted.	20%	10%
6104.13.00	Women's or girls' suits, of cotton, knitted or crocheted.	20%	10%
6104.19.00	Women's or girls' suits, of synthetic fibres, knitted or crocheted.	20%	10%
6104.21.00	Women's or girls' suits, of other textile materials, knitted or crocheted.	20%	10%
6104.22.00	Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted.	20%	10%
6104.23.00	Women's or girls' ensembles, of cotton, knitted or crocheted.	20%	10%
6104.29.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted.	20%	10%
6104.31.00	Women's or girls' ensembles, of other textile materials, knitted or crocheted.	20%	10%
6104.32.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted.	20%	10%
6104.33.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted.	20%	10%
6104.39.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted.	20%	10%
6104.39.00	Women's or girls' jackets and blazers of other	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6104.41.00	textile materials, knitted or crocheted. Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted.	20%	10%
5104.42.00	Women's or girls' dresses, of cotton, knitted or crocheted.	20%	10%
6104.43.00	Women's or girls' dresses, of synthetic fibres, knitted or crocheted.	20%	10%
6104.44.00	Women's or girls' dresses of artificial fibres knitted or crocheted.	20%	10%
6104.49.00	Women's or girls' dresses, of other textile materials, knitted or crocheted.	20%	10%
6104.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair, knitted or crocheted.	20%	10%
6104.52.00	Women's or girls' skirts and divided skirts, of cotton, knitted or crocheted.	20%	10%
6104.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted.	20%	10%
6104.59.00	Women's or girls' skirts and divided skirts, of other textile materials, knitted or crocheted.	20%	10%
6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	20%	10%
6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	20%	10%
6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	20%	10%
6105.10.00	Men's or boys' shirts, of cotton, knitted or crocheted.	20%	10%
6105.20.00	Men's or boys' shirts, of man-made fibres, knitted or crocheted.	20%	10%
6105.90.00	Men's or boys' shirts, of other textile materials, knitted or crocheted.		
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted.	20%	10%
6106.20.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted.	20%	10%
6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted.	20%	10%
6107.11.00	Men's or boys' underpants and briefs, of cotton, knitted or crocheted.	20%	10%
6107.12.00	Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted.	20%	10%
6107.19.00	Men's or boys' underpants and briefs, of other	20%	10%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6107.21.00	textile materials, knitted or crocheted. Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted.	20%	10%
6107.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted.	20%	10%
6107.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted.	20%	10%
6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	20%	10%
6107.92.00	Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted.	20%	10%
6107.99.00	Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted or crocheted.	20%	10%
6108.11.00	Women's or girl's slips and petticoats, of other man-made fibres, knitted or crocheted.	20%	10%
6108.19.00	Women's or girls' slips and petticoats, of other textile materials, knitted or crocheted.	20%	10%
6108.21.00	Women's or girls' briefs and panties, of cotton, knitted or crocheted.	20%	10%
6108.22.00	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted.	20%	10%
6108.29.00	Women's or girls' briefs and panties, of other	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6108.31.00	textile materials, knitted or crocheted. Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted.	20%	10%
6108.32.00	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted.	20%	10%
6108.39.00	Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted.	20%	10%
6108.91.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	20%	10%
6108.92.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of man-made fibres, knitted or crocheted.	20%	10%
6108.99.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles of other textile materials knitted or crocheted.	20%	10%
6109.10.00	T-shirts, singlets and other vests, of cotton, knitted or crocheted.	20%	10%
6109.90.00	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted.	20%	10%
6110.10.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of wool or fine animal hair, knitted or crocheted.	20%	10%
6110.20.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted	20%	10%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6110.30.00	or crocheted. Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted.	20%	10%
6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of other textile materials, knitted or crocheted.	20%	10%
6111.10.00	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted.	20%	10%
6111.20.00	Babies' garments and clothing accessories, of cotton, knitted or crocheted.	20%	10%
6111.30.00	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted.	20%	10%
6111.90.00	Babies' garments and clothing accessories, of other textile materials, knitted or crocheted.	20%	10%
6112.11.00	Track suits, of cotton, knitted or crocheted.	20%	10%
6112.12.00	Track suits, of synthetic fibres, knitted or crocheted.		
6112.19.00	Track suits, of other textile materials, knitted or crocheted.	20%	10%
6112.20.00	Ski suits, knitted or crocheted.	20%	10%
6112.31.00	Men's or boys' swimwear, of synthetic fibres, knitted or crocheted.	20%	10%
6112.39.00	Men's or boys' swimwear, of other textile materials, knitted or crocheted.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6112.41.00	Women's or girls' swimwear, of synthetic fibres, knitted or crocheted.	20%	10%
6112.49.00	Women's or girls' swimwear, of other textile materials, knitted or crocheted.	20%	10%
6113.00.00	Garments, made up of knitted or crocheted textile fabrics impregnated, coated, rubberized or laminated with plastics.	20%	10%
6114.10.00	Other garments, knitted or crocheted, of wool or fine animal hair.	20%	10%
6114.20.00	Other garments, knitted or crocheted of cotton.	20%	10%
6114.30.00	Other garments, knitted or crocheted of man-made fibres.	20%	10%
6114.90.00	Other garments, knitted or crocheted of other textile materials.	20%	10%
6115.11.00	Panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted.	20%	10%
6115.12.00	Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted.	20%	10%
6115.19.00	Panty hose and tights, of other textile materials, knitted or crocheted.	20%	10%
6115.20.00	Women's full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted crocheted.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6115.91.00	Stockings, socks and other hosiery, of wool or fine animal hair, knitted or crocheted.	20%	10%
6115.92.00	Stockings, socks and other hosiery, of cotton, knitted or crocheted.	20%	10%
6115.93.00	Stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted.	20%	10%
6115.99.00	Stockings, socks and other hosiery, of other textile materials, knitted or crocheted.	20%	10%
6116.10.00	Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted.	20%	10%
6116.91.00	Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted.	20%	10%
6116.92.00	Other gloves, mittens and mitts, of cotton, knitted or crocheted.	20%	10%
6116.93.00	Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted.	20%	10%
6116.99.00	Other gloves, mittens and mitts, of other textile materials, knitted or crocheted.	20%	10%
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted.	20%	10%
6117.20.00	Ties, bow ties and cravats, knitted or crocheted.	20%	10%
6117.80.00	Other made up clothing accessories, knitted or crocheted.	20%	10%
6117.90.00	Parts of made up garments or clothing	20%	10%

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Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6201.11.00	accessories, knitted or crocheted. Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	20%	10%
6201.12.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	20%	10%
6201.13.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	20%	10%
6201.19.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials.	20%	10%
6201.91.00	Men's or boys' other garments, of wool or fine animal hair.	20%	10%
6201.92.00	Men's or boys' other garments, of cotton.	20%	10%
6201.93.00	Men's or boys' other garments, of man-made fibres.	20%	10%
6201.99.00	Men's or boys' other garments, of other textile materials.	20%	10%
6202.11.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	20%	10%
6202.12.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar	20%	10%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6202.13.00	articles, of cotton. Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	20%	10%
6202.19.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material.	20%	10%
6202.91.00	Women's or girls' other garments, of wool or fine animal hair.	20%	10%
6202.92.00	Women's or girls' other garments, of cotton.	20%	10%
6202.93.00	Women's or girls' other garments, of man-made fibres.	20%	10%
6202.99.00	Women's or girls' other garments, of other textile materials.	20%	10%
6203.11.00	Men's or boys' suits, of wool or fine animal hair.	20%	10%
6203.12.00	Men's or boys' suits, of synthetic fibres.	20%	10%
6203.19.00	Men's or boys' suits, of other textile materials.	20%	10%
6203.21.00	Men's or boys' ensembles, of wool or fine animal hair.	20%	10%
6203.22.00	Men's or boys' ensembles, of cotton.	20%	10%
6203.23.00	Men's or boys' ensembles, of synthetic fibres.	20%	10%
6203.29.00	Men's or boys' ensembles, of other textile materials.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6203.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair.	20%	10%
6203.32.00	Men's or boys' jackets and blazers, of cotton.	20%	10%
6203.33.00	Men's or boys' jackets and blazers, of synthetic fibres.	20%	10%
6203.39.00	Men's or boys' jackets and blazers, of other textile materials.	20%	10%
6203.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	20%	10%
6203.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton.	20%	10%
6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	20%	10%
6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	20%	10%
6204.11.00	Women's or girls' suits, of wool or fine animal hair.	20%	10%
6204.12.00	Women's or girls' suits, of cotton.	20%	10%
6204.13.00	Women's or girls' suits, of synthetic fibres.	20%	10%
6204.19.00	Women's or girls' suits, of other textile materials.	20%	10%
6204.21.00	Women's or girls' ensembles, of wool or fine	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6204.22.00	animal hair. Women's or girls' ensembles, of cotton.	20%	10%
6204.23.00	Women's or girls' ensembles, of synthetic fibres.	20%	10%
6204.29.00	Women's or girls' ensembles, of other textile materials.	20%	10%
6204.31.00	Women's or girls' jackets and blazers, of wool or fine animal hair.	20%	10%
6204.32.00	Women's or girls' jackets and blazers, of cotton.	20%	10%
6204.33.00	Women's or girls' jackets and blazers , of synthetic fibres.	20%	10%
6204.39.00	Women's or girls' jackets and blazers, of other textile materials.	20%	10%
6204.41.00	Women's or girls' dresses, of wool or fine animal hair.	20%	10%
6204.42.00	Women's or girls' dresses, of cotton.	20%	10%
6204.43.00	Women's or girls' dresses, of synthetic fibres.	20%	10%
6204.44.00	Women's or girls' dresses, of artificial fibres.	20%	10%
6204.49.00	Women's or girls' dresses, of other textile materials.	20%	10%
6204.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair.	20%	10%
6204.52.00	Women's or girls' skirts and divided skirts, of cotton.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6204.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres.	20%	10%
6204.59.00	Women's or girls' skirts and divided skirts, of other textile materials.	20%	10%
6204.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	20%	10%
6204.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton.	20%	10%
6204.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	20%	10%
6204.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	20%	10%
6205.10.00	Men's or boys' shirts, of wool or fine animal hair.	20%	10%
6205.20.00	Men's or boys' shirts, of cotton.	20%	10%
6205.30.00	Men's or boys' shirts, of man-made fibres.	20%	10%
6205.90.00	Men's or boys' shirts, of other textile materials.	20%	10%
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste.	20%	10%
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6206.30.00	Women's or girls' blouses, shirts and shirt -blouses, of cotton.	20%	10%
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres.	20%	10%
6206.90.00	Women's or girls' blouses, shirts and shirt -blouses, of other textile materials.	20%	10%
6207.11.00	Men's or boys' underpants and briefs, of cotton.	20%	10%
6207.19.00	Men's or boys' underpants and briefs, of other textile materials.	20%	10%
6207.21.00	Men's or boys' nightshirts and pyjamas, of cotton.	20%	10%
6207.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres.	20%	10%
6207.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials.	20%	10%
6207.91.00	Men's or boys' other undergarments, of cotton.	20%	10%
6207.92.00	Men's or boys' other undergarments, of man-made fibres.	20%	10%
6207.99.00	Men's or boys' other undergarments, of other textile materials.	20%	10%
6208.11.00	Women's or girls' slips and petticoats, of cotton.	20%	10%
6208.19.00	Women's or girls' slips and petticoats, of other textile materials.	20%	10%
6208.21.00	Women's or girls' nightdresses and pyjamas,	20%	10%

SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6208.22.00	of cotton. Women's or girls' nightdresses and pyjamas, of man-made fibres.	20%	10%
6208.29.00	Women's or girls' nightdresses and pyjamas, of other textile materials.	20%	10%
6208.91.00	Women's or girls' other undergarments, of cotton.	20%	10%
6208.92.00	Women's or girls' other undergarments, of man-made fibres.	20%	10%
6208.99.00	Women's or girls' other undergarments, of other textile materials.	20%	10%
6209.10.00	Babies' garments and clothing accessories, of wool or fine animal hair.	20%	10%
6209.20.00	Babies' garments and clothing accessories, of cotton.	20%	10%
6209.30.00	Babies' garments and clothing accessories, of synthetic fibres	20%	10%
6209.90.00	Babies' garments and clothing accessories, of other textile materials.	20%	10%
6210.10.00	Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics.	20%	10%
6210.20.10	Diving suits other than sports clothing.	20%	10%
6210.20.90	Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile	20%	10%

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6210.30.00	materials, impregnated, coated, covered or laminated with plastics. 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.	20%	10%
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.	20%	10%
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.	20%	10%
6211.11.00	Men's or boys' swimwear.	20%	10%
6211.12.00	Women's or girls' swimwear.	20%	10%
6211.20.00	Ski suits.	20%	10%
6211.31.00	Men's or boys' other garments, of wool or fine animal hair.	20%	10%
6211.32.00	Men's or boys' other garments, of cotton.	20%	10%
6211.33.00	Men's or boys' other garments, of man-made fibres.	20%	10%
6211.39.00	Men's or boys' other garments, of other textile materials.	20%	10%
6211.41.00	Women's or girls' other garments, of wool or fine animal hair.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6211.42.00	Women's or girls' other garments, of cotton.	20%	10%
6211.43.00	Women's or girls' other garments, of man-made fibres.	20%	10%
6211.49.00	Women's or girls' other garments, of other textile materials.	20%	10%
6212.10.00	Brassieres, whether or not knitted or crocheted.	20%	10%
6212.20.00	Girdles and panty-girdles, whether or not knitted or crocheted.	20%	10%
6212.30.00	Corselettes, whether or not knitted or crocheted.	20%	10%
6212.90.00	Corsets, braces, suspenders, garters and similar articles whether or not knitted or crocheted.	20%	10%
6213.10.00	Handkerchiefs of silk or silk waste.	20%	10%
6213.20.00	Handkerchiefs of cotton.		
6213.90.00	Handkerchiefs of other textile materials.	20%	10%
6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste.	20%	10%
6214.20.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair.	20%	10%
6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres.	20%	10%
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibres.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials.	20%	10%
6215.10.00	Ties, bow ties and cravats, of silk or silk waste.	20%	10%
6215.20.00	Ties, bow ties and cravats, of man-made fibres.	20%	10%
6215.90.00	Ties, bow ties and cravats, of other textile materials.	20%	10%
6216.00.00	Gloves, mittens and mitts, not knitted or crocheted.	20%	10%
6217.10.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's or girls' garments.	20%	10%
6217.90.00	Parts of garments or of garment accessories.	20%	10%
7320.10.00	Leaf-springs and leaves therefor of iron and steel.	5%	5%
7608.10.00	Aluminium tubes and pipes, not alloyed.	5%	5%
7608.20.00	Tubes and pipes of aluminium alloys.	5%	5%
8513.10.90	Other lamps.	5%	5%
8539.29.00	Other filament lamps, excluding ultra-violet or infra-red lamps.	5%	5%
8544.11.10	Insulated winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	5%	5%
8544.19.10	Other winding wire of other material of	5%	5%

SCHEDULE (Contd.)

1998

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
8544.20.10	which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive. Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinyl chloride 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.	5%	5%
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.	5%	5%
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.	5%	5%
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.	5%	5%
8544.59.10	Other electric conductors, for a voltage		

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SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Amount Imposed
8544.59.20	<p>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.</p> <p>Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V sheathed with polyethylene, polyvinyl chloride 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.</p>	5%	5%
8544.60.10	<p>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.</p>	5%	5%
8544.60.20	<p>Other electric conductors, for a voltage exceeding 1,000V sheathed with polyethylene, polyvinyl chloride 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.</p>	5%	5%

FOURTH SCHEDULE

(s.15)

1998

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

EXCISE DUTY

1. Delete tariff description to Tariff No. 2208.70.90 and insert the following - other liqueurs and cordials in containers exceeding 2 L.
2. Delete the existing rates of excise 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 fourth column -

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2710.00.21	Aviation spirit (gasoline).	Excisable value	Per 1000 litres @20°C Shs.14,945	334 111 00	Litre
2710.00.22	Motor spirit (gasoline), premium.	Excisable value	Per 1000 litres @20°C Shs.14,945	334 112 00	Litre
2710.00.23	Motor spirit (gasoline), regular.	Excisable value	Per 1000 litres @20°C Shs.14,555	334 113 00	Litre
2710.00.24	Jet fuel, spirit type	Excisable value	Per 1000 litres @20°C Shs.14,945	334 120 00	Litre
2710.00.42	Gas oil (automotive light, amber, for high speed engines).	Excisable value	Per 1000 litres @20°C Shs.7,301	334 302 00	Litre

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No. 5

FIFTH SCHEDULE

(Amendment to the First Schedule to the Value Added Tax Act, Cap. 476)

FIRST SCHEDULE
PART II

1. Delete the following tariff numbers and descriptions thereof -

<i>Tariff No.</i>	<i>Tariff Description</i>
1701.91.00	Other cane or beet sugar and chemically pure sucrose containing added flavouring or colouring matter, in solid form.
1701.99.00	Other cane or beet sugar and chemically pure sucrose, in solid form.

2. Insert the following tariff numbers and the descriptions thereof

<i>Tariff No.</i>	<i>Tariff Description</i>
1701.91.10	Other cane or beet sugar and chemically pure sucrose of polarization of 99.5 degrees but less than 99.8 containing added flavouring or colouring, in solid form.
1701.91.90	Other cane or beet sugar and chemically pure sucrose of polarization of 99.8 degrees or more containing added flavouring or colouring, in solid form.
1701.99.10	Other cane or beet sugar and chemically pure sucrose of polarization of 99.5 degrees but less than 99.8 degrees, in solid form.
1701.99.90	Other cane or beet sugar and chemically pure sucrose of polarization of 99.8 degrees or more, in solid form.
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.

SIXTH SCHEDULE

(Replacement of the Fourth Schedule to the Value Added Tax Act, Cap. 476)

Delete the Fourth Schedule and insert the following:-

**FOURTH SCHEDULE
DESIGNATED SUPPLIES**

PART I - DESIGNATED GOODS

All goods other than the following shall be designated goods for the purposes of the Act -

1. Exempt goods listed in Part I of the Second Schedule to the Act.
2. Taxable goods classified under the tariff numbers set out in Chapters 1 to 21 of the First Schedule to the Customs and Excise Act excluding the following -

<i>Tariff No.</i>	<i>Tariff Description</i>
2009.11.00	Orange juice, frozen.
2009.19.00	Other orange juice.
2009.20.00	Grapefruit juice.
2009.30.00	Other juices of single citrus fruit.
2009.40.00	Pineapple juice.
2009.50.00	Tomato juice.

<i>Tariff No.</i>	<i>Tariff Description</i>
2009.60.00	Grape juice (including grape must).
2009.70.00	Apple juice.
2009.80.10	Passion fruit juice.
2009.80.20	Black currant juice.
2009.80.90	Other juices of single fruit or vegetables.
2009.90.00	Mixtures of juices.
2106.90.30	Flavoured or coloured sugars, syrups and molasses.
2106.90.40	Compound alcoholic preparations of a kind used for the manufacture of beverages.
2106.90.50	Powdered beer.

PART II - DESIGNATED SERVICES

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

- (1) Accountancy services including any type of auditing, book keeping or similar services.
- (2) Legal and arbitration services including any services supplied in connection therewith.
- (3) Services supplied by auctioneers, estate agents and valuers.

SEVENTH SCHEDULE

(s. 26(b))

(Amendment to the Fifth Schedule to the Value Added Tax Act, Cap. 476)

FIFTH SCHEDULE
PART B - ZERO-RATED GOODS

(s. 26(b))

(1) Delete the following tariff number, the corresponding description, quantity or value and rate of tax -

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
4801.00.00	Newsprint, in rolls or sheets	Taxable value	Zero

(2) Insert the following tariff numbers, the corresponding descriptions, quantity or value and rate of tax -

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8702.10.21	Unassembled vehicles (e.g. buses)	Taxable value	Zero

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8702.90.21	with a seating capacity of more than 25 passengers, for assembly into complete vehicles by an approved vehicle manufacturer (diesel or semi-diesel). Unassembled vehicles (e.g. buses) with a seating capacity of more than 25 passengers, for assembly into complete vehicles by an approved vehicle manufacturer (other than diesel or semi-diesel).	Taxable value	Zero
