

THE FINANCE ACT, 1981

No. 6 of 1981

Date of Assent: 10th September, 1981

Date of Commencement: See Section 1

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

ENACTED by the Parliament of Kenya as follows:—

PART I—PRELIMINARY

1. This Act may be cited as the Finance Act, 1981, and shall come into force or be deemed to have come into force as follows—

Short title
and
commencement.

- (a) paragraph (g) of section 5 on the 3rd September, 1979;
- (b) paragraphs (a), (b) and (d) of section 5 on the 1st January, 1981;
- (c) paragraphs (e) and (f) (i) of section 5 on the 1st January, 1982;
- (d) all other provisions on the 17th June, 1981.

PART II—CUSTOMS AND EXCISE

2. The Customs and Excise Act is amended—

Amendments
to Cap. 472.

- (a) in section 177 (1) (a), by deleting the words “in writing and on oath”;
- (b) in section 203, by adding the following new subsection—
 - (3) Where goods have been condemned and are in the possession of some authority other than the customs they shall be returned to the customs for disposal under subsection (2).;
- (c) in the First Schedule (import duties), by making the various amendments set out in the First and Second

Schedules to this Act in the ways therein described; and, save where goods are thereby free of duty, all rates of duty imposed shall be subject—

- (i) in the case of *ad valorem* duty, to an additional ten per cent increase on to the stated percentage rate (for example by the increase of a rate of 25 per cent to 35 per cent);
 - (ii) in the case of specific duty, to an increase of the stated rate by ten per cent of that rate (for example by an increase of a rate of Sh. 5 to Sh. 5.50);
 - (iii) in a case where both an *ad valorem* percentage rate and a specific rate are provided, to an increase of both rates in accordance with subparagraphs (i) and (ii);
- (d) in the Fifth Schedule (excise duties)—
- (i) in item 3 (cigarettes) by deleting “Sh. 41.25” and “Sh. 60” wherever they appear in the second column and substituting “Sh. 50” and “Sh. 70” respectively;
 - (ii) in item 5 (spirits) by deleting “Sh. 45” in the fourth column and substituting “Sh. 47.50”;
- (e) in the Eighth Schedule (prohibited and restricted goods), Part A, item 9, by deleting “liqueurs” and substituting “liquor”.

PART III—SALES TAX

Amendments
to Cap. 476.

3. The Sales Tax Act is amended—
- (a) in Part II of the First Schedule (rates of tax), by making the various amendments set out in the Third Schedule to this Act in the ways therein described;
 - (b) in Part I of the Second Schedule (non-taxable goods), by making the various amendments set out in the Fourth Schedule to this Act in the ways therein described.

PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

4. The Local Manufactures (Export Compensation) Act is amended in Part II (items not subject to sales tax but eligible for compensatory payment) by making the various amendments set out in the Fifth Schedule to this Act in the ways therein described.

Amendments
to Cap. 482.

PART V—INCOME TAX

5. The Income Tax Act is amended—

Amendments
to Cap. 470.

(a) by substituting for subsection (8) of section 15 the following new subsection—

(8) In the case of a person whose income includes income chargeable to tax under paragraph (f) of subsection (2) of section 3, only fifty per cent of the net chargeable income after deduction of any amount deductible under paragraph (f) of subsection (3) of this section shall be included in the ascertainment of his total income;

(b) by inserting in section 34 the following new subsections—

(1A) Where the total income referred to in paragraph (a) of subsection (1) includes net capital gain, and the individual rates of tax payable on a part of that income exceed thirty-five per cent (which part is in this subsection called “the relevant part”)—

(a) the tax payable on such portion of the relevant part as is net capital gain shall, notwithstanding any other provisions of this Act, be at the rate of thirty-five per cent; and

(b) the tax payable on the balance of the relevant part shall be computed by reference to such of the individual rates of tax above thirty-five per cent as would apply if the income referred to in paragraph (a) of this subsection had been the top slice of income.

(1B) In subsection (1A)—

“net capital gain” means income chargeable to tax under paragraph (f) of subsection (2) of section 3 reduced in accordance with subsection (8) of section 15;

“top slice of income” means that part of the income which attracts the highest rates of tax.;

(c) in Part I of the First Schedule, by adding the following new paragraph—

38. The interest on a housing bond savings account held with the Housing Finance Company of Kenya Limited or with Savings and Loan Kenya Limited where the aggregate of funds of any person in both accounts does not exceed five hundred thousand shillings.;

(d) in Part II of the Second Schedule, by renumbering paragraph 15 as paragraph 15 (1) and adding the following new subparagraph—

(2) Where capital expenditure of a kind referred to in subparagraph (1) was incurred on or after 1st January, 1981, that subparagraph shall be read as though the expression “seventy-five thousand shillings” were substituted for “thirty thousand shillings” wherever the latter expression occurs.;

(e) by deleting Head A of the Third Schedule and inserting the following—

HEAD A—RESIDENT PERSONAL RELIEF

1. *Family Relief*

The amount of the family relief shall be one thousand eight hundred shillings.

2. *Single Relief*

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

3. *Special Single Relief*

The amount of the special single relief shall be eight hundred and forty shillings.

4. *Insurance Relief*

The amount of the insurance relief shall be at the rate of two shillings for every twenty shillings

of the amount of the premiums paid subject to a maximum amount of premiums of seven thousand two hundred shillings.;

(f) in Head B of the Third Schedule—

(i) by deleting paragraphs 1 and 1A and inserting the following new paragraphs—

1. The individual rates of tax shall be—

	<i>Rate in each Twenty Shillings</i>
On the first £1,500	2.00
On the next £1,500	3.00
On the next £1,500	5.00
On the next £1,500	7.00
On the next £1,500	9.00
On the next £1,500	10.00
On the next £3,000	12.00
On all total income over £12,000 ..	13.00

1A. The wife's employment income rates of tax shall be—

	<i>Rate in each Twenty Shillings</i>
On the first £1,500	2.00
On the next £1,500	3.00
On the next £1,500	5.00
On the next £1,500	7.00
On the next £1,500	9.00
On the next £1,500	10.00
On the next £3,000	12.00
On all wife's employment income over £12,000	13.00

(ii) in paragraph 6, by deleting the expression "ten per cent" and substituting "five per cent";

(g) in the Fourth Schedule, by deleting the whole paragraph and substituting the following—

Financial Institutions

A bank or a financial institution licensed under the Banking Act.

An insurance company licensed under the Insurance Companies Act.

A building society registered under the Building Societies Act.

A co-operative society registered under the Co-operative Societies Act.

The Kenya Post Office Savings Bank established by the Kenya Post Office Savings Bank Act.

The Agricultural Finance Corporation established by the Agricultural Finance Corporation Act.

A person licensed under Part VII of the Hire Purchase Act.

A person licensed under the Money-Lenders Act;

(h) in Part II of the Eighth Schedule, by deleting from paragraph 16 the expression "thirty-five per cent" and substituting "fifteen per cent".

PART VI—MISCELLANEOUS

Amendment
to Cap. 479.

6. The Entertainments Tax Act is amended in section 2 by inserting in the definition of "entertainment" immediately after "does not include" the words "a stage play within the meaning of that term in the Films and Stage Plays Act or".

Amendments
to Cap. 121.

7. The Liquor Licensing Act is amended—

(a) in section 6 (2), by deleting "five hundred shillings" and substituting "one thousand shillings";

(b) in section 8 (1), by deleting "one hundred and fifty shillings" and substituting "three hundred shillings".

Amendments
to Cap. 526.

8. The Auctioneers Act is amended in the First Schedule thereto by deleting "Sh. 250", "Sh. 140", "Sh. 70" and "Sh. 62" and substituting respectively "Sh. 500", "Sh. 280", "Sh. 140" and "Sh. 100".

FIRST SCHEDULE

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

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
27.04		Delete all references under this heading and substitute the following— Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
	27.04.011	Retort carbon	20%	323 2 11	Kg.
	27.04.012	Coke and semi-coke of coal (including char)	20%	323 2 12	Kg.
	27.04.020	Coke and semi-coke of lignite or peat (including char)	20%	323 2 20	Kg.
28.17		Amend tariff No. 28.17.000 to read 28.17.010.			
28.30		Insert the following tariff Nos.—			
	28.30.001	Copper oxychlorides	Free	523 1 21	Kg.
	28.30.009	Other	20%	523 1 29	Kg.
29.19	29.19.000	Insert heading and tariff No. under sub-Chapter VIII as follows— Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	20%	516 3 10	Kg.
		Page 46: In the second line of Note 5 to Chapter 30 amend the word "power" to read "powder".			
30.03	30.03.042	Insert the following new tariff No.— Infusion solutions for ingestion other than by mouth	Free	541 7 92	Kg.
39.07		Delete all references to tariff Nos. 39.07.088 and 39.07.089 and substitute the following—			
	39.07.088	Boot and shoe lasts and trees	50%	893 9 98	Kg.
	39.07.089	Other, for agriculture, dairying, water-boring or mining purposes	Free	893 9 99	Kg.
	39.07.090	Other	50%	893 9 50	Kg.
40.12		Delete and substitute the following— Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber.			
	40.12.001	Teats for infants	30%	628 1 01	Kg.
	40.12.009	Other	30%	628 1 09	Kg.
40.14	40.14.003	Insert the following new tariff No.— Rubber erasers	20%	628 9 83	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
44.25		Delete all references to tariff Nos. 44.25.001 and 44.25.009 and substitute the following—			
	44.25.001	Broom and brush bodies and brush handles	30%	635 9 11	Kg.
	44.25.002	Boot and shoe lasts and trees	30%	635 9 12	Kg.
	44.25.009	Other	10%	635 9 19	Kg.
55.09		Delete tariff No. 55.09.011 and substitute the following—			
	55.09.011	Wetless fabric, for tyre manufacture, containing 85% or more by weight of cotton, unbleached not mercerized	Per sq. metre Sh. 5/- or 60%	652 1 41	Sq. M.
	55.09.012	Fabrics containing 85% or more by weight of cotton, not mercerized	Per sq. metre Sh. 5/- or 60%	652 1 42	Sq. M.
68.16		Delete all references under this heading and substitute the following—			
	68.16.000	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	30%	663 3 90	Kg.
69.09	69.09.001	Amend to read "For agricultural use".			
70.20		In tariff No. 70.20.010 amend "silvers" to read "slivers"			
		Delete all references to tariff No. 70.20.030 and substitute the following—			
	70.20.031	Glass fibre (including wool)	20%	664 9 41	Kg.
	70.20.039	Articles made of glass fibre or wool	20%	664 9 49	Kg.
73.11	73.11.020	Insert "or H" after "I".			
73.13		Delete all references to tariff No. 73.13.030 and substitute the following—			
	73.13.031	Rolled but not further worked, of a thickness of less than 3 mm but more than 1.5 mm	15%	674 6 11	Kg.
	73.13.039	Rolled but not further worked, of a thickness of 1.5 mm or less	15%	674 6 19	Kg.
76.02	76.02.002	Amend the tariff No. to read "76.02.009" and the corresponding statistical code to read "684 2 19".			
82.04	82.04.001	Delete the words "Flat irons".			
		Insert new tariff No. as follows—			
	82.04.002	Flat irons	50%	695 3 92	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
82.09	82.09.000	Delete all references under this heading and substitute the following— Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades thereof	30%	696 0 80	Number
84.06	84.06.073	Amend the word "porpulsion" to read "propulsion".			
84.11		Delete all references to tariff Nos. 84.11.011, 84.11.012, 84.11.019, 84.11.021, 84.11.022 and 84.11.029 and substitute the following—			
	84.11.011	Pumps or compressors, for road motor vehicles	25%	743 1 01	Number
	84.11.019	Pumps or compressors, other	25%	743 1 09	Number
	84.11.021	Parts of pumps or compressors, for road motor vehicles	25%	743 2 01	Kg.
	84.11.029	Parts of pumps or compressors, other	25%	743 2 09	Kg.
84.12	84.12.000	Delete all references under this heading and substitute the following— Air conditioning machines, self-contained, comprising a motor driven fan and elements for changing the temperature and humidity of air	30%	741 5 00	Number
84.19		Delete all references to tariff Nos. 84.19.010, 84.19.021, 84.19.029, 84.19.031 and 84.19.039 and substitute the following—			
	84.19.010	Dish-washing machines	30%	775 3 00	Number
	84.19.020	Other machinery	10%	745 2 20	Number
	84.19.031	Parts of dish-washing machines	30%	745 2 31	Kg.
	84.19.039	Parts of other machinery	10%	745 2 39	Kg.
84.24		Delete all references to tariff No. 84.24.010 and substitute the following—			
	84.24.011	Ploughs designed to be drawn by manual power or by animals, non self-propelled	Free	721 1 11	Number
	84.24.012	Other ploughs	Free	721 1 12	Number
84.30		Delete all references to tariff Nos. 84.30.013, 83.30.019, 84.30.021 and 84.30.029 and substitute the following—			
	84.30.019	Other food processing machinery	30%	727 2 29	Number
	84.30.029	Parts	30%	727 2 99	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
84.37		Delete all references to tariff Nos. 84.37.11, 84.37.19, 84.37.21, 84.37.29 and 84.37.31 and substitute the following—			
	84.37.010	Weaving machines (looms)	30%	724 5 10	Number
	84.37.020	Knitting machines	30%	724 5 20	Number
	84.37.030	Other	30%	724 5 30	Number
84.38		Delete all references to tariff Nos. 84.38.021, 84.38.029, 84.38.031 and 84.38.039 and substitute the following—			
	84.38.010	Parts and accessories for use with the machines of heading No. 84.36	10%	724 4 90	Kg.
	84.38.020	Auxiliary machinery for use with machines of heading No. 84.37	30%	724 6 10	Number
	84.38.030	Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of tariff No. 84.38.020	30%	724 6 90	Kg.
84.41		Delete the word "industrial" in tariff No. 84.41.011 and amend the tariff No. to read 84.41.010. Delete all references to tariff No. 84.41.019.			
84.59		Delete all references to tariff Nos. 84.59.081, 84.59.089 and 84.59.091 and substitute the following—			
	84.59.080	Other machines and mechanical appliances	30%	728 4 80	Kg.
	84.59.090	Parts of machines and mechanical appliances of tariff Nos. 84.59.020 to 84.59.080	10%	728 4 90	Kg.
		Delete all references to heading Nos. 84.61, 84.63, 84.64 and 84.65 and substitute the following—			
84.61	84.61.000	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	25%	749 2 00	Kg.
84.63	84.63.000	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings	30%	749 3 00	Kg.
84.64	84.64.000	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboards) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	25%	749 9 20	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
85.04	84.65.000	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter Delete all references to tariff Nos. 85.04.012, 85.04.019, 85.04.021 and 85.04.029 and substitute the following—	30%	749 9 90	Kg.
85.18	85.04.019	Other electric accumulators.. .. .	33½%	778 1 29	Number
85.18	85.04.020	Parts	33½%	778 1 90	Number
85.21	85.18.000	Delete all references under this heading and substitute the following— Electrical capacitors, fixed or variable	20%	778 8 40	Number
85.28	85.21.000	Delete tariff Nos. 84.21.010, 84.21.032 and 84.21.033 and substitute 85.21.010, 85.21.031 and 85.21.032 respectively. Delete "set" in tariff No. 85.21.031 (as renumbered) and substitute "sets". Insert the following new tariff Nos.—			
85.28	85.21.020	Other electronic valves and tubes (including television camera tubes)	20%	776 2 00	Kg.
85.28	85.21.040	Electronic microcircuits	20%	776 4 00	Kg.
85.28	85.21.050	Piezo electric crystals, mounted	20%	776 8 10	Kg.
87.02	85.28.000	Delete all references under this heading and substitute the following— Electrical parts of machinery and apparatus not being goods falling within any of the preceding headings of this Chapter	30%	778 8 90	Kg.
87.04	87.02.000	Amend the words "less than 14 passengers" wherever they appear in tariff Nos. 87.02.021, 87.02.022, 87.02.023, 87.02.024, 87.02.025, 87.02.026, 87.02.027, 87.02.028, 87.02.029 and 87.02.311 and substitute the words "14 passengers or less". Delete "less than 3 tonnes" in tariff No. 87.02.031 and substitute "3 tonnes or less". Delete all references to tariff Nos. 87.04.001, 87.04.002 and 87.04.003 and substitute the following—			
	87.04.001	For track-laying tractors of tariff No. 87.01.010	Free	784 1 01	Number
	87.04.002	For road tractors for semi-trailers of tariff No. 87.01.020	Free	784 1 02	Number
	87.04.003	For wheeled tractors of tariff No. 87.01.030	Free	784 1 03	Number
	87.04.004	For motor vehicles of heading No. 87.02	25%	784 1 04	Number
	87.04.009	For motor vehicles of heading No. 87.03	25%	784 1 09	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
87.05		Delete all references to tariff Nos. 87.05.001, 87.05.002 and 87.05.003 and substitute the following—			
	87.05.001	For track-laying tractors of tariff No. 87.01.010	Free	784 2 01	Number
	87.05.002	For road tractors for semi-trailers of tariff No. 87.01.020	Free	784 2 02	Number
	87.05.003	For wheeled tractors of tariff No. 87.01.030	Free	784 2 03	Number
	87.05.004	For motor vehicles of heading No. 87.02	25%	784 2 04	Number
	87.05.009	For motor vehicles of heading No. 87.03	25%	784 2 09	Number
87.06		Delete all references under this heading and substitute the following—			
	87.06.000	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	25%	784 9 00	Kg.
87.14		Delete all references to tariff Nos. 87.14.031 and 87.14.032 and substitute the following—			
	87.14.031	Wheelbarrows	50%	786 8 11	Number
	87.14.032	Sack-trucks, hand trolleys and similar hand propelled vehicles	50%	786 8 12	Number
	87.14.033	Carts (public services) for collection and disposal of refuse	10%	786 8 13	Number
90.09		Delete all references under this heading and substitute the following—			
	90.09.000	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers	40%	881 3 10	Number
90.10		Delete all references to tariff Nos. 90.10.011, 90.10.019 and 90.10.020 and substitute the following—			
	90.10.010	Photocopying apparatus and thermo-copying apparatus	40%	751 8 20	Number
	90.10.020	Parts of and accessories for use with the photocopying and thermo-copying apparatus	10%	759 1 90	Kg.
90.16		Insert the following new tariff No.—			
	90.16.012	Wooden school rulers	10%	874 2 12	Number
96.01		Delete all references to tariff No. 96.01.002 and amend tariff Nos. 96.01.003, 96.01.004 and 96.01.005 to read 96.01.002, 96.01.003 and 96.01.004 respectively, and the corresponding statistical codes to read 899 7 22, 899 7 23 and 899 7 24, respectively.			
97.07		Delete all references to tariff No. 97.07.009 and insert the following—			
	97.07.002	Fish-hooks	30%	894 7 12	Kg.
	97.07.009	Other	30%	894 7 19	Kg.
98.03		Delete all references to tariff No. 98.03.002 and substitute the following—			
	98.03.002	Pressure points for ball point pens	30%	895 2 12	Kg.

SECOND SCHEDULE

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

Delete the rates of duty set out in the third column 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.

Note: Where tariff numbers and descriptions have been amended by the First Schedule to this Act they appear in this Schedule as so amended.

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
02.01.010	Meat of bovine animals, with bone-in	25%	40%
02.01.020	Meat of bovine animals, boneless	25%	40%
02.01.030	Meat of sheep and goats	25%	40%
02.01.040	Meat of swine	25%	40%
02.01.050	Meat of horses, asses, mules and hinnies	25%	40%
02.01.060	Offals	25%	40%
02.02.000	Dead poultry	25%	40%
02.03.000	Poultry liver	25%	40%
02.04.000	Other meat and edible meat offals	25%	40%
02.05.000	Pig fat and poultry fat	25%	40%
02.06.011	Bacon, ham, etc., salted or dried	25%	40%
02.06.012	Bacon, ham, etc., smoked	25%	40%
02.06.021	Meat and edible meat offals, n.e.s. salted or dried	25%	40%
02.06.022	Meat and edible offals, n.e.s., smoked	25%	40%
04.06.000	Natural honey	25%	50%
04.07.001	Turtle eggs	25%	40%
04.07.009	Other edible products of animal origin, n.e.s.	25%	40%
05.01.000	Human hair, unworked and waste	20%	40%
05.02.000	Pigs' bristles or hair, etc.	20%	30%
05.03.000	Horsehair	20%	40%
05.04.001	Sausage casings of animal origin	20%	30%
05.04.009	Guts, bladders, etc. (other than sausage casings)	20%	40%
05.05.000	Fish waste	20%	30%
05.07.000	Skins and other parts of birds	20%	10%
05.08.000	Bones and horn-cores	20%	40%
05.09.001	Ivory, elephant	20%	40%
05.09.002	Teeth, hippopotamus	20%	40%
05.09.003	Horn, rhinoceros	20%	40%
05.09.004	Ivory and teeth of other animals	20%	40%
05.09.005	Powder and waste of ivory	20%	40%
05.09.009	Other animal products such as tortoise shell, antlers, hooves, nails, etc.	20%	40%
05.12.000	Coral; shells	20%	40%
05.13.000	Natural sponges	20%	40%
05.14.001	Ambergris, castoreum, etc.	20%	30%
05.14.009	Other animal products used in the preparation of pharmaceutical products	20%	30%
05.15.001	Sinews and tendons, etc.	20%	40%
05.15.009	Other animal products, n.e.s.	20%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
06.01.000	Bulbs, tubers, roots, etc.	20%	30%
06.02.000	Other live plants, trees, shrubs, etc.	20%	30%
06.03.000	Cut flowers, ornamental	30%	50%
06.04.000	Foliage, branches, etc., ornamental	30%	50%
07.01.010	Potatoes (not including sweet potatoes)	25%	40%
07.01.020	Tomatoes	25%	40%
07.01.031	Onions	25%	40%
07.01.032	Garlic	25%	40%
07.01.033	Shallots, leeks, chives, etc.	25%	40%
07.01.040	Other vegetables	25%	40%
07.02.000	Vegetables, frozen	25%	40%
07.03.000	Vegetables, in preservative solution	25%	40%
07.04.000	Vegetables, dried, dehydrated, etc.	25%	40%
07.05.009	Dried leguminous vegetables, other than for sowing	25%	40%
07.06.001	Cassava roots, fresh or dried	25%	40%
07.06.002	Sago pith, roots and tubers	25%	40%
07.06.009	Other roots and tubers	25%	40%
08.01.010	Bananas	25%	40%
08.01.020	Coconuts, excluding copra	25%	40%
08.01.030	Brazil nuts	25%	40%
08.01.041	Cashew nuts	25%	40%
08.01.042	Cashew kernels	25%	40%
08.01.050	Pineapples	25%	40%
08.01.061	Avocados, guavas and mangoosteens	25%	40%
08.01.062	Mangoes	25%	40%
08.01.070	Dates	25%	40%
08.02.010	Oranges	25%	40%
08.02.020	Mandarins (including tangerines, etc.)	25%	40%
08.02.030	Lemons and limes	25%	40%
08.02.040	Grapefruit	25%	40%
08.02.050	Other citrus fruit	25%	40%
08.03.010	Fresh figs	25%	40%
08.03.020	Dried figs	25%	40%
08.04.010	Fresh grapes	25%	40%
08.04.020	Dried grapes	25%	30%
08.05.010	Almonds	25%	40%
08.05.020	Hazelnuts	25%	40%
08.05.031	Macadamia nuts	25%	40%
08.05.032	Betel nuts	25%	40%
08.05.039	Other nuts, n.e.s.	25%	40%
08.06.010	Apples	25%	40%
08.06.020	Pears and quinces	25%	40%
08.07.000	Stone fruit, fresh	25%	40%
08.08.000	Berries, fresh	25%	40%
08.09.000	Other fruit, fresh	25%	40%
08.10.000	Fruit, frozen, not containing sugar	25%	40%
08.11.000	Fruit, in preservative solution	25%	40%
08.12.000	Fruit, dried, n.e.s.	25%	40%
08.13.000	Peel of melons and citrus fruit, in preservative solution	25%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
09.01.011	Arabica, hulled (coffee)	20%	40%
09.01.012	Robusta, hulled	20%	40%
09.01.013	Arabica, parchment	20%	40%
09.01.014	Robusta, parchment	20%	40%
09.01.015	Arabica, cherry	20%	40%
09.01.016	Robusta, cherry	20%	40%
09.01.017	Triage	20%	40%
09.01.018	Coffee husks and skins	20%	40%
09.03.000	Maté	30%	40%
09.04.001	Pepper, not ground	30%	40%
09.04.002	Pepper, ground	30%	40%
09.05.001	Vanilla, not ground	30%	40%
09.05.002	Vanilla, ground	30%	40%
09.08.001	Nutmeg, not ground	30%	40%
09.08.002	Nutmeg, ground	30%	40%
09.09.001	Seeds of anise, badian, etc., not ground	30%	40%
09.09.002	Seeds of anise, badian, etc., ground	30%	40%
09.10.011	Ginger, not ground	30%	40%
09.10.012	Ginger, ground	30%	40%
09.10.021	Other spices, unground	30%	40%
09.10.022	Other spices, ground	30%	40%
11.04.001	Yellow gram flour	30%	40%
11.04.002	Flours of fruits	30%	40%
11.04.009	Other flours of vegetables and fruits	30%	40%
11.07.000	Malt, roasted or not	40%	50%
11.09.000	Wheat gluten	20%	30%
12.01.010	Groundnuts	20%	30%
12.01.020	Copra	20%	30%
12.01.030	Palm nuts and kernels	20%	30%
12.01.040	Soya beans	20%	30%
12.01.050	Linseed	20%	30%
12.01.060	Cotton seeds	20%	30%
12.01.070	Castor oil seeds	20%	30%
12.01.080	Sunflower seeds	20%	30%
12.01.090	Sesame seeds	20%	30%
12.01.100	Rape or colza seeds	20%	30%
12.01.110	Other oil seeds and oleaginous fruit	20%	30%
12.02.000	Flours or meals of oil seeds, etc.	20%	30%
12.04.000	Sugar beet; sugar cane	20%	40%
12.06.000	Hop cones and lupulin	20%	30%
12.07.001	Cinchona bark	20%	30%
12.07.002	Pyrethrum flowers	20%	Free
12.07.003	Pyrethrum powder	20%	10%
12.07.009	Other plants and parts of plants	20%	30%
12.08.001	Chicory roots	20%	40%
12.08.009	Other fruit beans, kernels, n.e.s.	20%	40%
12.09.000	Cereal straws and husks	20%	40%
12.10.000	Mangolds, swedes, felder roots, hay	20%	40%
13.02.001	Gum arabic	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
13.02.009	Other natural gums, shellac	20%	30%
13.03.001	Hop extracts	15%	20%
13.03.002	Organic compound from sisal sludge	20%	30%
13.03.003	Papain crude	20%	30%
13.03.004	Pyrethrum extract	20%	30%
13.03.009	Other vegetable saps and extracts	20%	30%
14.01.000	Vegetable materials for plaiting	20%	30%
14.02.000	Vegetable materials for stuffing and padding	20%	30%
14.03.000	Vegetable materials for brushes, brooms	20%	30%
14.05.001	Hard seeds, pips, etc, for carving	20%	30%
14.05.002	Mangrove bark	20%	30%
14.05.003	Wattle bark	20%	30%
14.05.004	Seaweed	20%	30%
14.05.005	Pyrethrum marc	20%	30%
14.05.009	Other vegetable products, n.e.s.	20%	30%
15.01.000	Lard, etc.	20%	30%
15.02.001	Tallow	10%	30%
15.02.009	Other animal fats	20%	30%
15.03.000	Lard stearin, oleo oil, etc.	20%	30%
15.04.010	Fish liver oil	20%	30%
15.04.020	Other fish oils and fats	20%	30%
15.04.030	Oils and fats of marine mammals	20%	30%
15.05.000	Wool grease (including lanolin)	20%	30%
15.06.000	Other animal oils and fats (including neat's-foot oil, etc.)	20%	30%
15.07.011	Soya bean oil, crude	20%	30%
15.07.012	Soya bean oil, refined	20%	30%
15.07.021	Cotton seed oil, crude	20%	30%
15.07.022	Cotton seed oil, refined	20%	30%
15.07.031	Groundnut oil, crude	20%	30%
15.07.032	Groundnut oil, refined	20%	30%
15.07.051	Sunflower seed oil, crude	20%	30%
15.07.052	Sunflower seed oil, refined	20%	30%
15.07.060	Rape, colza and mustard oils	20%	30%
15.07.070	Linseed oil	20%	30%
15.07.081	Palm oil, crude	20%	30%
15.07.082	Palm oil, refined	20%	30%
15.07.091	Coconut (copra) oil, crude	20%	30%
15.07.092	Coconut (copra) oil, refined	20%	30%
15.07.101	Palm kernel oil, crude	20%	30%
15.07.102	Palm kernel oil, refined	20%	30%
15.07.110	Castor oil	20%	30%
15.07.120	Sesamum oil	20%	30%
15.07.131	Hempseed oil	20%	30%
15.07.139	Other fixed vegetable oils	20%	30%
15.08.000	Animal and vegetable oils, boiled, oxidized, or otherwise modified	20%	30%
15.10.010	Fatty acids; acid oils	20%	30%
15.10.020	Fatty alcohols	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
15.11.000	Glycerol and glycerol lyes	20%	30%
15.12.000	Animal or vegetable oils and fats, hydrogenated, solidified or hardened	20%	30%
15.13.010	Margarine	25%	40%
15.13.020	Other prepared edible fats	25%	40%
15.15.001	Spermaceti	20%	30%
15.15.009	Beeswax and other insect waxes	20%	30%
15.16.000	Vegetable waxes	20%	30%
15.17.001	Degras	20%	30%
15.17.009	Residues for fatty substances or waxes	20%	30%
16.03.001	Meat extracts and meat juices	25%	40%
17.02.001	Dextrose monohydrate	20%	30%
17.02.003	Lactose	20%	30%
18.01.000	Cocoa beans	20%	30%
18.02.000	Cocoa shells, husks, skins and waste	20%	30%
18.03.000	Cocoa paste	20%	40%
18.04.000	Cocoa butter (fat or oil)	20%	40%
18.05.000	Cocoa powder	20%	40%
18.06.001	Chocolate confectionery	50%	60%
18.06.002	Chocolate powder, couvertures	50%	60%
18.06.009	Other preparations containing cocoa	50%	60%
19.02.001	Malt extract	20%	40%
19.02.002	Infant food mix	10%	40%
19.02.009	Other preparations of flour, meal, etc., used for dietetic or culinary purposes	25%	50%
19.03.000	Macaroni, spaghetti, etc.	50%	60%
19.07.001	Bread, ships' biscuits, etc.	50%	60%
19.07.009	Communion wafers, rice paper, etc.	25%	50%
19.08.001	Infant feeding rusks	37½%	50%
19.08.002	Biscuits	50%	60%
19.08.009	Other pastry, cakes, etc.	50%	60%
20.01.000	Vegetables and fruit, preserved by vinegar or acetic acid	25%	40%
20.02.009	Other vegetables, preserved (other than by vinegar or acetic acid)	25%	40%
20.03.000	Fruit, frozen	25%	50%
20.04.000	Fruit and parts of plants, preserved by sugar (glacé or crystallized)	25%	50%
20.05.009	Fruit jellies, puree, pastes	25%	50%
20.06.010	Nuts, roasted	25%	50%
20.06.021	Pineapple, tinned	25%	50%
20.06.022	Other fruit, otherwise prepared	25%	50%
21.02.011	Extracts, concentrates of coffee	25%	40%
21.02.012	Roasted chicory and other coffee substitutes, and extracts thereof	25%	40%
21.02.020	Extracts of tea or maté, concentrates	25%	40%
21.03.000	Mustard flour and prepared mustard	25%	40%
21.04.000	Sauces, mixed condiments, seasonings	25%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
21.05.010	Soups and broths	25%	40%
21.05.020	Homogenized composite food preparations ..	25%	40%
21.06.001	Bakers' and household yeasts	25%	40%
21.06.002	Prepared baking powders	25%	40%
21.06.009	Other natural yeasts	25%	40%
21.07.001	Milk foods specially prepared for infants ..	25%	40%
21.07.002	Saccharin tablets	25%	40%
21.07.003	Infant food mix	10%	40%
22.01.001	Waters, spa and aerated waters	50%	80%
22.01.002	Other waters, ice and snow	20%	80%
22.02.001	Lemonade, flavoured spa, aerated water ..	50%	80%
22.02.009	Other non-alcoholic beverages (not including fruit and vegetable juices)	40%	80%
23.01.010	Flours and meals of meat or offals, unfit for human consumption	20%	30%
23.01.020	Flours and meals of fish, crustaceans or molluscs, unfit for human consumption	20%	30%
23.02.011	Bran and other residues of maize	20%	30%
23.02.019	Bran and other residues of rice	20%	30%
23.02.020	Bran and other residues of other cereals	20%	30%
23.02.030	Bran and other residues of leguminous vegetables ..	20%	30%
23.04.010	Oil cake of soya beans	20%	30%
23.04.020	Oil cake of ground nuts	20%	30%
23.04.030	Oil cake of cotton seeds	20%	30%
23.04.040	Oil cake of linseed	20%	30%
23.04.050	Oil cake of sunflower seeds	20%	30%
23.04.060	Oil cake of palm nuts and kernels	20%	30%
23.04.070	Oil cake of coconut (copra)	20%	30%
23.04.080	Oil cake or rape or colza seed	20%	30%
23.04.091	Sesame seed cake	20%	30%
23.04.099	Oil cake of other oil seeds	20%	30%
23.05.000	Wine lees; argol	20%	30%
23.06.000	Vegetable products for animal food, n.e.s. ..	20%	30%
23.07.001	Dog biscuits; prepared pet foods	40%	60%
24.02.010	Cigars and cheroots; cigarillos	Per kg.	Per kg.
		Sh. 400	Sh. 520
24.02.020	Cigarettes	Per kg.	Per kg.
		Sh. 310	Sh. 400
24.02.031	Snuff	Per kg.	Per kg.
		Sh. 60	Sh. 80
24.02.032	Other manufactured tobacco	Per kg.	Per kg.
		Sh. 310	Sh. 400
25.01.000	Common salt	30%	40%
25.02.000	Unroasted iron pyrites	20%	30%
25.03.000	Sulphur of all kinds	20%	30%
25.04.000	Natural graphite	20%	30%
25.05.000	Natural sands of all kinds	20%	30%
25.06.000	Quartz	20%	30%
25.07.000	Clay	20%	30%
25.08.000	Chalk	20%	30%
25.10.010	Unground calcium phosphates	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
25.10.020	Ground calcium phosphates	20%	30%
25.11.000	Natural barium sulphate carbonate	20%	30%
25.12.000	Siliceous fossil meals	20%	30%
25.13.000	Pumice stone; emery, etc.	20%	30%
25.14.001	Slate in the rough	20%	30%
25.14.002	Slate powder and waste	20%	30%
25.15.000	Marble and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more	20%	30%
25.16.000	Granite and other monumental and building stone	20%	30%
25.17.000	Pebbles and crushed or broken stone	20%	30%
25.18.000	Dolomite	20%	30%
25.19.000	Natural magnesium carbonate (magnesite)	20%	30%
25.20.010	Gypsum and anhydrite	20%	30%
25.20.020	Other calcined gypsum and plasters	20%	30%
25.21.000	Limestone flux	20%	30%
25.22.000	Quicklime	20%	30%
25.23.002	Cement for building purposes	30%	40%
25.23.009	Other cement	30%	40%
25.24.000	Asbestos	20%	30%
25.26.000	Mica	20%	30%
25.27.001	Natural steatite for use in the manufacture of toilet preparations	20%	30%
25.27.009	Other natural steatite	20%	30%
25.28.000	Natural cryolite and natural chiolite	20%	30%
25.30.000	Crude natural borates	20%	30%
25.31.001	Chemical grade fluorspar	20%	30%
25.31.002	Other fluorspar	20%	30%
25.31.009	Felspar	20%	30%
25.32.001	Earth colours	20%	30%
25.32.002	Meerscham and amber	20%	30%
25.32.003	Natural arsenic sulphides	20%	30%
25.32.009	Strontianite	20%	30%
26.01.010	Roasted iron pyrites	20%	30%
26.01.020	Iron ore and concentrates	20%	30%
26.01.030	Iron ore agglomerates	20%	30%
26.01.040	Copper ores and concentrates	20%	30%
26.01.050	Nickel ores and concentrates	20%	30%
26.01.060	Aluminium ores and concentrates	20%	30%
26.01.070	Lead ores and concentrates	20%	30%
26.01.080	Zinc ores and concentrates	20%	30%
26.01.090	Tin ores and concentrates	20%	30%
26.01.100	Manganese ores and concentrates	20%	30%
26.01.110	Chromium ores and concentrates	20%	30%
26.01.120	Tungsten (or wolfram) ores and concentrates	20%	30%
26.01.130	Ores and concentrates of molybdenum, niobium, etc.	20%	30%
26.01.140	Ores and concentrates of uranium or thorium	20%	30%
26.01.150	Other base metal ores and concentrates, n.e.s.	20%	30%
26.01.160	Ores and concentrates of precious metals	20%	40%
26.03.000	Ash and residues containing metals	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
26.04.000	Other slag and ash, including kelp	20%	30%
27.01.020	Other coal	20%	10%
27.01.030	Briquettes manufactured from coal	20%	30%
27.02.020	Lignite, agglomerated	20%	30%
27.03.010	Peat, whether or not compressed into bales, but not agglomerated	20%	30%
27.03.020	Peat, agglomerated	20%	30%
27.04.011	Retort carbon	20%	30%
27.04.012	Coke and semi-coke of coal	20%	30%
27.04.020	Coke of lignite or peat	20%	30%
27.06.000	Tar distilled from coal	20%	30%
27.07.010	Benzole	20%	30%
27.07.020	Toluole	20%	30%
27.07.030	Xylole	20%	30%
27.07.040	Other products of distillation of coal tar	20%	30%
27.08.010	Pitch	20%	30%
27.08.020	Pitch coke	20%	30%
27.16.000	Bituminous mixtures based on natural asphalt	Per kg. Cents 40	Per kg. Cents 80
28.01.010	Chlorine	20%	30%
28.01.020	Fluorine, bromine and iodine	20%	30%
28.02.000	Sulphur, sublimed, precipitated or colloidal	20%	30%
28.03.000	Carbon	20%	30%
28.04.010	Oxygen, nitrogen, hydrogen and rare gases	20%	30%
28.04.020	Selenium, tellurium, phosphorus, arsenic, silicon and boron	20%	30%
28.05.010	Mercury	20%	30%
28.05.020	Alkali and alkaline-earth metals	20%	30%
28.06.000	Hydrochloric acid and chlorosulphuric acid	20%	30%
28.08.002	Oleum	20%	30%
28.09.000	Nitric acid; sulphonitric acids	20%	30%
28.10.000	Phosphorus pentoxide	20%	30%
28.12.000	Boric oxide and boric acid	20%	30%
28.13.001	Sulphuric dioxide	20%	30%
28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic	20%	30%
28.13.009	Other inorganic acids of non-metals	20%	30%
28.14.000	Halides, oxyhalides and other halogen compounds of non-metals	20%	30%
28.15.000	Sulphides of non-metals; phosphorus trisulphide	20%	30%
28.16.000	Ammonia, anhydrous or in aqueous solution	20%	30%
28.17.010	Sodium hydroxide (caustic soda), solid	20%	30%
28.17.020	Sodium hydroxide in aqueous solution	20%	30%
28.17.030	Potassium hydroxide (caustic potash)	20%	30%
28.18.000	Hydroxide and peroxide of magnesium; oxides	20%	30%
28.19.009	Zinc peroxide	20%	30%
28.20.010	Aluminium oxide (alumina)	20%	30%
28.20.020	Aluminium hydroxide	20%	30%
28.20.030	Artificial corundum	20%	30%
28.21.000	Chromium oxides and hydroxides	20%	30%
28.22.000	Manganese oxides	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
28.23.000	Iron oxides and hydroxides	20%	30%
28.24.000	Cobalt oxides	20%	30%
28.25.000	Titanium oxides	20%	30%
28.27.000	Lead oxides	20%	30%
28.28.001	Tin oxides	20%	30%
28.28.002	Calcium hydroxide	20%	30%
28.28.003	Calcium peroxide	20%	30%
28.28.004	Zinc hydroxide	20%	30%
28.28.009	Other inorganic bases and metallic oxides	20%	30%
28.29.000	Fluorides	20%	30%
28.30.009	Other chlorides	20%	30%
28.31.000	Hypochorites	20%	30%
28.32.000	Chlorates and perchlorates	20%	30%
28.35.000	Sulphides; polysulphides	20%	30%
28.36.000	Dithionites	20%	30%
28.37.000	Sulphites and thiosulphates	20%	30%
28.38.010	Sodium sulphate	20%	30%
28.38.029	Other sulphates	20%	30%
28.39.000	Nitrites and nitrates	20%	30%
28.40.000	Phosphites, hypophosphites and phosphates	20%	30%
28.42.010	Neutral sodium carbonate	20%	30%
28.42.020	Carbonates	20%	30%
28.43.000	Cyanides and complex cyanides	20%	30%
28.44.000	Fulminates, cyanates and thiocyanates	20%	30%
28.45.000	Silicates	20%	30%
28.46.000	Borates	20%	30%
28.47.000	Salts of metallic acids	20%	30%
28.48.001	Arsenites and arsenates	20%	30%
28.48.009	Other salts of inorganic acid	20%	30%
28.49.000	Colloidal precious metals	20%	30%
28.50.000	Fissile chemical elements and isotopes	20%	30%
28.51.000	Isotopes and their compounds	20%	30%
28.52.000	Compounds inorganic or organic, of thorium, uranium, etc.	20%	30%
28.54.000	Hydrogen peroxide	20%	30%
28.55.000	Phosphides	20%	30%
28.56.010	Calcium carbide	20%	30%
28.56.020	Other carbides	20%	30%
28.57.000	Hydrides	20%	30%
28.58.001	Liquid air	20%	30%
28.58.009	Other inorganic compounds	20%	30%
29.01.010	Ethylene	20%	30%
29.01.020	Propylene	20%	30%
29.01.030	Butylenes, butadienes and methylbutadienes	20%	30%
29.01.040	Other acyclic hydrocarbons	20%	30%
29.01.050	Cyclohexane	20%	30%
29.01.060	Benzene, chemically or commercially pure	20%	30%
29.01.070	Toluene, chemically or commercially pure	20%	30%
29.01.080	Xylenes, chemically or commercially pure	20%	30%
29.01.090	Styrene	20%	30%
29.01.100	Ethylbenzene	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
29.01.110	Other cyclic hydrocarbons	20%	30%
29.02.010	Vinyl chloride (chloroethylene)	20%	30%
29.02.020	Trichloroethylene	20%	30%
29.02.030	Tetrachloroethylene (perchloroethylene)	20%	30%
29.02.040	Other hydrocarbon derivatives	20%	30%
29.03.000	Sulphonated, nitrated or nitrosated derivative of hydrocarbons	20%	30%
29.04.010	Methyl alcohol (methanol)	20%	30%
29.04.020	Propyl or isopropyl alcohols (propanols)	20%	30%
29.04.030	Butyl alcohols (butanols)	20%	30%
29.04.040	Octyl alcohols (octanols)	20%	30%
29.04.050	Ethylene glycol (ethanediol)	20%	30%
29.04.060	Other acyclic alcohols	20%	30%
29.05.000	Cyclic alcohols	20%	30%
29.06.010	Phenol (hydroxybenzene) and its salts	20%	30%
29.06.020	Cresols and their salts	20%	30%
29.06.030	Other phenol alcohols	20%	30%
29.07.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	20%	30%
29.08.000	Ethers	20%	30%
29.09.010	Ethylene oxide (oxiran)	20%	30%
29.09.020	Propylene oxide	20%	30%
29.09.030	Other epoxides	20%	30%
29.10.000	Acetals	20%	30%
29.11.000	Aldehydes	20%	10%
29.13.010	Acetone	20%	30%
29.13.020	Ethyl methyl ketone	20%	30%
29.13.030	Other ketones	20%	30%
29.14.010	Acetic acid and its salts	20%	30%
29.14.020	Esters of acetic acid	20%	30%
29.14.030	Methacrylic acid and its salts and esters	20%	30%
29.14.040	Other monocarboxylic acids	20%	30%
29.15.010	Maleic anhydride	20%	30%
29.15.020	Phthalic anhydride	20%	30%
29.15.030	Diocetyl orthophthalate	20%	30%
29.15.040	Esters of terephthalic acid	20%	30%
29.15.050	Other polycarboxylic acids	20%	30%
29.16.000	Carboxylic acids with alcohol	20%	30%
29.19.000	Phosphoric esters, etc.	20%	30%
29.21.001	Sulphuric esters	20%	30%
29.21.002	Nitrous and nitric esters	20%	30%
29.21.003	Carbonic esters and their salts	20%	30%
29.21.009	Other esters of mineral acids	20%	30%
29.22.000	Amine-function compounds	20%	30%
29.23.000	Single or complex oxygen-function amino compounds	20%	30%
29.24.000	Quaternary ammonium salts	20%	30%
29.25.000	Carboxamide-function compounds	20%	30%
29.26.000	Amine-function compounds	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
29.27.010	Acrylonitrile	20%	30%
29.27.020	Other nitrile function compounds	20%	30%
29.28.000	Diazo-, azo- and azoxy-compounds	20%	30%
29.29.000	Organic derivatives of hydrazine or of hydroxylamine	20%	30%
29.30.000	Compounds with other nitrogen-functions	20%	30%
29.31.000	Organo-sulphur compounds	20%	30%
29.34.001	Organo-arsenic compounds	20%	30%
29.34.009	Other organo-inorganic compounds	20%	30%
29.35.010	Lactams	20%	30%
29.35.021	Furfuraldehyde	10%	20%
29.35.029	Other heterocyclic compounds	20%	30%
29.36.000	Sulphonamides	20%	30%
29.37.000	Sultones and sultams	20%	30%
29.38.001	Provitamins and vitamins for use in the manufacture of beverages	20%	30%
29.38.002	Provitamins and vitamins for use in the manufacture of perfumery, cosmetics or toilet preparations	20%	30%
29.38.009	Other provitamins	10%	30%
29.41.000	Glycosides	20%	30%
29.42.001	Vegetable alkaloids, for use in the manufacture of beverages	20%	30%
29.42.002	Vegetable alkaloids, for use in the manufacture of perfumery, cosmetics or toilet preparations	20%	30%
29.42.009	Other vegetable alkaloids	20%	30%
29.43.000	Sugars, chemically pure	20%	30%
29.45.000	Other organic compounds	10%	30%
30.03.042	Infusion solutions	Free	30%
32.01.001	Wattle extracts	20%	30%
32.01.002	Tannins	20%	30%
32.01.009	Other tanning extracts	20%	30%
32.03.000	Synthetic organic tanning substances	20%	30%
32.05.020	Synthetic organic products used as luminophores	20%	30%
32.09.041	Water pigments of the kind used in finishing leather	20%	30%
32.13.010	Printing ink	30%	50%
32.13.029	Other ink	30%	50%
34.01.002	Soap, other than toilet or medicinal	50%	70%
34.01.009	Organic surface-active products	50%	70%
34.04.009	Other artificial waxes	20%	30%
34.05.001	Scouring powder	50%	70%
34.05.009	Other polishes and creams	50%	70%
34.06.000	Candles, tapers, night-lights and the like	30%	50%
35.01.000	Casein, caseinates and other casein derivatives; casein glues	20%	30%
35.02.000	Albumins, albuminates and other albumin derivatives	20%	30%
35.03.001	Gelatin	20%	30%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
35.03.009	Other glues from bones	20%	30%
35.04.000	Peptones and other protein substances	20%	30%
35.06.001	Products suitable for use as glues for sale by retail	30%	40%
35.06.009	Other prepared glues	20%	40%
35.07.000	Enzymes	20%	30%
36.01.000	Propellent powders	20%	30%
36.02.000	Prepared explosives	20%	30%
36.04.001	Safety fuses; detonating fuses	20%	30%
36.04.009	Other igniters and detonators	20%	30%
36.08.009	Other articles of combustible materials	30%	50%
37.07.004	Other cinematograph film of a width not exceeding 8 mm.	Per metre Cents 10	Per metre Cents 20
37.07.005	Other cinematograph film of a width exceeding 8 mm. but not exceeding 16 mm.	Per metre Cents 20	Per metre Cents 30
37.07.009	Other cinematograph film of a width exceeding 16 mm.	Per metre Cents 90	Per metre Sh. 1
37.08.000	Chemical products for use in photography	30%	40%
38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oil	20%	30%
38.03.001	Animal black, including spent animal black	20%	30%
38.03.009	Other activated carbon	20%	30%
38.05.000	Tall oil	20%	30%
38.06.000	Concentrated sulphite lye	20%	30%
38.07.000	Spirits of turpentine	20%	30%
38.08.000	Rosin and resin acids	20%	30%
38.09.000	Wood tar; wood tar oils	20%	30%
38.11.011	Room deodorizers	50%	70%
38.12.000	Prepared glazings	20%	30%
38.13.000	Pickling preparations for metal surfaces	20%	30%
38.14.001	Anti-knock preparations put up for sale by retail ..	30%	40%
38.14.009	Other anti-knock preparations	30%	40%
38.15.000	Prepared rubber accelerators	20%	30%
38.16.000	Prepared culture media for development of micro-organisms	20%	30%
38.18.000	Composite solvents and thinners for varnishes and similar products	20%	30%
38.19.010	Compound catalysts	20%	30%
38.19.020	Refractory cements	20%	30%
38.19.030	Ammoniacal gas liquors	20%	30%
38.19.031	Anti-acid additives for cement	20%	30%
39.01.011	Ion exchangers, condensation, in primary forms ..	20%	30%
39.01.020	Phenoplasts in primary forms	20%	30%
39.01.031	Phenoplasts in the form of sheets for the manufacture of packing materials	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
39.01.041	Phenoplasts in seamless tubes	30%	40%
39.01.050	Aminoplasts in primary forms	20%	30%
39.01.061	Aminoplasts in the form of sheets for the manufacture of packing materials	20%	30%
39.01.071	Aminoplasts in the form of seamless tubes	30%	40%
39.01.080	Alkyds and other polyesters in primary forms	20%	30%
39.01.091	Alkyds and other polyesters in the form of sheets	20%	30%
39.01.101	Alkyds and other polyesters in the form of seamless tubes	30%	40%
39.01.110	Polyamides in primary forms	20%	30%
39.01.121	Polyamides in the form of sheets	20%	30%
39.01.131	Polyamides in the form of seamless tubes	30%	40%
39.01.140	Polyurethanes in primary forms	20%	30%
39.01.151	Polyurethanes in the form of seamless tubes	30%	40%
39.01.160	Epoxide resins in primary forms	20%	30%
39.01.171	Epoxide resins in the form of seamless tubes	30%	40%
39.01.191	Other condensation in primary forms	20%	30%
39.01.192	Other condensation in the form of sheets for the manufacture of packing materials	20%	30%
39.01.193	Other condensation in the form of plates, sheets, etc.	20%	30%
39.01.194	Other condensation in the form of seamless tubes	30%	40%
39.02.011	Ion exchangers of the polymerization type in primary form	20%	30%
39.02.020	Polyethylene in primary forms	20%	30%
39.02.039	Polyethylene in the form of seamless tubes	30%	40%
39.02.060	Polypropylene in primary forms	20%	30%
39.02.071	Polypropylene in the form of sheets for the manufacture of packing materials	20%	30%
39.02.089	Polypropylene in other forms, including waste and scrap	30%	40%
39.02.090	Polystyrene and its copolymers in primary forms	20%	30%
39.02.109	Polystyrene and its copolymers in the form of seamless tubes	30%	40%
39.02.111	Polystyrene and its copolymers in the form of sheets for the manufacture of packing materials	20%	30%
39.02.130	Polyvinyl chloride in primary forms	20%	30%
39.02.149	Polyvinyl chloride in the form of seamless tubes	30%	40%
39.02.161	Polyvinyl chloride in the form of sheets for the manufacture of packing materials	20%	30%
39.02.180	Copolymers of vinyl chloride in primary forms	20%	30%
39.02.199	Copolymers of vinyl chloride in the form of seamless tubes	30%	40%
39.02.211	Copolymers of vinyl chloride in the form of sheets for the manufacture of packing materials	20%	30%
39.02.230	Acrylic polymers in primary forms	20%	30%
39.02.241	Acrylic polymers in the form of sheets for the manufacture of packing materials	20%	30%
39.02.251	Acrylic polymers in the form of seamless tubes	30%	40%
39.02.261	Polyvinyl acetate in primary forms	20%	30%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
39.02.311	Other polymerization and copolymerization products in primary forms	20%	30%
39.03.011	Regenerated cellulose in any form	20%	30%
39.03.012	Regenerated cellulose in seamless tubes	20%	30%
39.03.013	Regenerated cellulose for packing materials	20%	30%
39.03.021	Cellulose nitrates, non-plasticized	20%	30%
39.03.022	Cellulose nitrates, non-plasticized, in the form of seamless tubes	30%	40%
39.03.023	Cellulose nitrates, non-plasticized, for the manufacture of packing materials	20%	30%
39.03.031	Cellulose nitrates, plasticized in any of the primary forms	20%	30%
39.03.032	Cellulose nitrates, plasticized, in the form of seamless tubes	30%	40%
39.03.033	Cellulose nitrates, plasticized, for the manufacture of packing materials	20%	30%
39.03.041	Cellulose acetates, non-plasticized, in any of the primary forms	20%	30%
39.03.042	Cellulose acetates, non-plasticized, in the form of seamless tubes	30%	40%
39.03.043	Cellulose acetates, non-plasticized, in the form of sheets for the manufacture of packing materials	20%	30%
39.03.051	Cellulose acetates, plasticized, in any of the primary forms	20%	30%
39.03.052	Cellulose acetates, plasticized, in the form of seamless tubes	30%	40%
39.03.053	Cellulose acetates, plasticized, for the manufacture of packing materials	20%	30%
39.03.061	Other chemical derivatives of cellulose, non-plasticized, in any of the primary forms	20%	30%
39.03.062	Other chemical derivatives of cellulose, non-plasticized, in the form of seamless tubes	30%	40%
39.03.063	Other chemical derivatives of cellulose, non-plasticized, for the manufacture of packing materials	20%	30%
39.03.071	Other chemical derivatives of cellulose, plasticized, in any of the primary forms	20%	30%
39.03.072	Other chemical derivatives of cellulose, plasticized, in the form of seamless tubes	30%	40%
39.03.073	Other chemical derivatives of cellulose, plasticized, for the manufacture of packing materials	20%	30%
39.03.081	Vulcanized fibre in any of the primary forms	20%	30%
39.03.083	Vulcanized fibre for the manufacture of packing materials	20%	30%
39.04.001	Hardened proteins in any of the primary forms	20%	30%
39.04.002	Hardened proteins in the form of seamless tubes	30%	40%
39.04.003	Hardened proteins for the manufacture of packing materials	20%	30%
39.05.001	Natural resins in primary forms	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
39.05.002	Natural resins for the manufacture of packing materials	20%	30%
39.06.010	Alginic acid, its salts and esters	10%	30%
39.07.011	Bottles and jars for household, hotel or restaurant use, plastic	30%	50%
39.07.012	Bottles and jars, other, plastic	30%	50%
39.07.013	Sausage casings, plastic	20%	30%
39.07.014	Bags, polyethylene	30%	50%
39.07.015	Bags, other, plastic	20%	50%
39.07.016	Dustbins, plastic	20%	40%
39.07.021	Lavatory cisterns, plastic	30%	40%
39.07.029	Other sanitary or toilet articles, plastic	20%	40%
39.07.040	Office or school supplies, plastic	30%	50%
39.07.061	Insulating tape for electric lighting, plastic	20%	30%
39.07.070	Roller blinds, venetian blinds and similar articles and parts thereof, plastic	30%	40%
39.07.080	Screws, bolts and washers, plastic	20%	40%
39.07.081	Door handles, door closers, finger plates, and similar articles, plastic	20%	40%
39.07.082	Rainwater pipes, plastic	20%	40%
39.07.083	Tube and pipe fittings, plastic	20%	40%
39.07.085	Floats for fishing nets, plastic	20%	30%
39.07.088	Boot and shoe lasts and trees	50%	30%
40.01.020	Natural rubber other than latex	20%	30%
40.01.030	Other balata and similar natural gums	20%	30%
40.02.020	Other synthetic rubber latex, whether or not pre-vulcanized	20%	30%
40.02.030	Polybutadiene (BR)	20%	30%
40.02.040	Polychlorobutadiene (CR)	20%	30%
40.02.050	Polybutadiene-styrene rubber (SBR)	20%	30%
40.02.060	Butyl rubber (IIR)	20%	30%
40.02.070	Other synthetic rubbers; factice derived from oils	20%	30%
40.03.000	Reclaimed rubber	20%	30%
40.04.000	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	20%	10%
40.05.000	Plates, sheets and strips, of unvulcanized natural or synthetic rubber, etc.	20%	40%
40.09.000	Piping and tubing, of unhardened vulcanized rubber	20%	30%
40.10.000	Transmission belting of vulcanized rubber	20%	30%
40.11.010	Pneumatic rubber tyres, new, for motor cars	30%	40%
40.11.020	Pneumatic rubber tyres, new, for buses and lorries	30%	40%
40.11.030	Pneumatic rubber tyres, new, for aircraft	30%	40%
40.11.041	Pneumatic rubber tyres, new, for motor cycles and scooters	30%	40%
40.11.042	Pneumatic rubber tyres, new, for pedal cycles	30%	40%
40.11.051	Inner tubes for road motor cars	30%	40%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
40.11.052	Inner tubes for buses and lorries	30%	40%
40.11.053	Inner tubes for aircraft	30%	40%
40.11.054	Inner tubes for motor cycles and scooters	30%	40%
40.11.055	Inner tubes for pedal cycles	30%	40%
40.11.056	Inner tubes for tractors	Free	40%
40.11.057	Inner tubes for vehicles of heading No. 84.23	10%	40%
40.11.059	Inner tubes, not elsewhere specified	30%	40%
40.11.061	Tyres for tractors, as specified in tariff No. 87.01.030	Free	40%
40.11.062	Tyres for vehicles of heading No. 84.23	10%	40%
40.11.063	Tyres, pneumatic, not elsewhere specified	30%	40%
40.11.066	Tyres, retreaded, for motor vehicles	30%	40%
40.11.067	Tyres retreaded, for tractors specified in tariff No. 87.01.030	Free	40%
40.11.068	Tyres, retreaded, for vehicles of heading No. 84.23	10%	40%
40.11.069	Tyres, retreaded, other, not elsewhere specified	30%	40%
40.13.009	Other clothing accessories of rubber	30%	40%
40.14.001	Stoppers and rings for bottles, discs, washers and joints.	20%	30%
40.14.002	Flexible containers of 200 litres or more, for storage or transport of liquids.	20%	30%
40.14.003	Rubber erasers	20%	60%
40.14.009	Other articles of unhardened rubber	20%	30%
40.15.001	Hardened rubber (ebonite), in bulk, plates, etc.	20%	30%
40.15.009	Hardened rubber scrap and waste	20%	30%
41.01.011	Bovine and equine hides (other than calf skins), dried	20%	30%
41.01.012	Bovine and equine hides (other than calf skins), pickled	20%	30%
41.01.013	Bovine and equine hides (other than calf skins), wet salted	20%	30%
41.01.014	Bovine and equine hides (other than calf skins), wet blue chrome	20%	30%
41.01.021	Calf skins, dried	20%	30%
41.01.022	Calf skins, wet salted	20%	30%
41.01.031	Goat skins and kid skins, dried	20%	30%
41.01.032	Goat skins and kid skins, pickled	20%	30%
41.01.033	Goat skins and kid skins, wet blue chrome	20%	30%
41.01.040	Sheep and lamb skins with the wool on (except astrakhan, caracul, Persian lamb, broadtail and similar skins)	20%	30%
41.01.051	Sheep and lamb skins without the wool, dried	20%	30%
41.01.052	Sheep and lamb skins without the wool, pickled	20%	30%
41.01.053	Sheep and lamb skins without the wool, wet blue chrome	20%	30%
41.02.011	Calf leather, dressed	33½%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
41.02.012	Calf leather, undressed, chrome crust	33½%	40%
41.02.013	Calf leather, undressed, vegetable crust	33½%	40%
41.02.019	Calf leather, other, undressed	33½%	40%
41.02.021	Other bovine and equine leather, dressed	33½%	40%
41.02.022	Other bovine and equine leather, undressed, chrome crust	33½%	40%
41.02.023	Other bovine and equine leather, undressed, vegetable crust	33½%	40%
41.02.029	Other bovine and equine leather, undressed	33½%	40%
41.02.030	Parchment-dressed leather, bovine and equine	33½%	40%
41.03.001	Dressed skin leather (sheep and lamb)	33½%	40%
41.03.002	Undressed skin leather (sheep and lamb)	33½%	40%
41.03.003	Parchment-dressed leather (sheep and lamb)	33½%	40%
41.04.001	Dressed skin leather (goat and kid)	33½%	40%
41.04.002	Undressed skin leather (goat and kid)	33½%	40%
41.04.003	Parchment-dressed leather (goat and kid)	33½%	40%
41.05.001	Dressed, other kinds of leather	33½%	40%
41.05.002	Undressed, other kinds of leather	33½%	40%
41.05.003	Parchment-dressed leather (other)	33½%	40%
41.06.000	Chamois-dressed leather	33½%	40%
41.08.000	Patent leather	33½%	40%
41.09.000	Parings and other waste of leather	33½%	40%
41.10.000	Composition leather	33½%	40%
42.04.000	Articles of leather for industrial purposes	20%	30%
43.01.010	Raw furskins of mink	20%	30%
43.01.020	Other raw furskins	20%	30%
43.02.000	Furskins, tanned or dressed	30%	50%
44.01.010	Fuel wood	30%	40%
44.01.020	Wood waste, including sawdust	30%	40%
44.02.000	Wood charcoal	30%	40%
44.03.010	Pulpwood	30%	40%
44.03.020	Sawlogs and veneer logs, of coniferous species	30%	40%
44.03.030	Sawlogs and veneer logs, of non-coniferous species	30%	40%
44.03.041	Pitprops (mine-timber)	30%	40%
44.03.042	Mangrove poles	30%	40%
44.03.049	Other poles, piling posts and other wood in the rough not elsewhere specified	30%	40%
44.04.010	Wood, roughly squared, of coniferous species	30%	40%
44.04.020	Other wood, roughly squared	30%	40%
44.05.010	Wood sawn lengthwise, of coniferous species	30%	40%
44.05.020	Other wood sawn lengthwise	30%	40%
44.09.010	Pulpwood in chips or particles	30%	40%
44.09.020	Other split poles, pickets, etc.	30%	40%
44.12.000	Wood wool and wood flour	30%	40%
44.13.010	Wood, planed, tongued, of coniferous species	30%	40%
44.13.020	Other wood, planed, tongued, etc.	30%	40%
44.19.000	Wooden beadings and mouldings	30%	40%
44.20.000	Wooden picture frames	30%	40%
44.21.000	Complete wooden packing cases	30%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
44.22.009	Staves of wood, etc.	30%	40%
44.23.001	Wooden doors	30%	40%
44.23.009	Other wood articles (joinery)	30%	40%
44.24.000	Household utensils of wood	30%	40%
44.25.001	Broom and brush bodies and brush handles	30%	50%
44.25.009	Other wooden tools, n.e.s.	10%	30%
44.26.000	Spools, cops and the like, of turned wood	10%	30%
44.27.001	Articles of personal adornment including beads, of wood	50%	70%
44.27.009	Other articles of wood (decoration)	50%	60%
44.28.001	Wood paving blocks	30%	40%
44.28.009	Other articles of wood	30%	50%
45.01.000	Natural cork, unworked	20%	30%
45.02.000	Natural cork in blocks	20%	30%
45.03.001	Fishing floats of natural cork	20%	30%
45.03.002	Stoppers, washers and discs, cork	20%	30%
45.03.009	Other articles of cork	20%	30%
45.04.001	Agglomerated cork for refrigeration, etc.	20%	30%
45.04.009	Other agglomerated cork	20%	30%
46.02.009	Straw envelopes for bottles	20%	50%
47.01.010	Mechanical wood pulp	50%	30%
47.02.000	Waste paper and paperboard	50%	20%
48.01.010	Newsprint	20%	30%
48.07.021	Coated paper for the manufacture of crown corks, impregnated, etc.	20%	30%
48.07.040	Other paper, impregnated or coated	30%	40%
48.08.000	Filter blocks, etc., of paper pulp	10%	20%
48.13.000	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	50%	100%
48.15.031	Coated paper for the manufacture of crown corks	20%	30%
48.16.007	Letter trays, etc.	40%	50%
48.18.009	Registers, exercise books, etc.	40%	50%
48.20.000	Bobbins and similar supports of paper	20%	30%
48.21.010	Cards for punched-card machines	33½%	40%
48.21.020	Trays, dishes, plates, cups and the like, of paper	33½%	40%
48.21.052	Drinking straws, of paper	33½%	50%
49.08.000	Transfers (Decalcomanias)	30%	40%
50.01.000	Silk-worm cocoons	20%	40%
50.02.000	Raw silk	20%	40%
50.03.000	Silk waste	20%	40%
50.04.000	Silk yarn, etc.	20%	30%
50.05.000	Yarn spun from noil, etc.	20%	30%
50.07.000	Silk yarn put up for retail sale	20%	30%
51.04.010	Tyre cord fabric of continuous synthetic textile materials	20%	30%
51.04.040	Tyre cord fabrics of continuous regenerated textile materials	20%	30%
53.01.010	Greasy or fleece-washed wool	20%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
53.01.020	Other sheep's or lambs' wool, not carded	20%	40%
53.02.010	Fine animal hair	20%	40%
53.02.020	Other animal hair	20%	40%
53.03.000	Waste of sheep's or lambs' wool not pulled or garnetted	20%	40%
53.04.000	Waste of sheep's or lambs' wool, pulled or garnetted	20%	40%
53.05.020	Other sheep's wool, carded	20%	40%
54.01.010	Flax, raw or retted	20%	40%
54.01.020	Flax, broken	20%	40%
54.01.030	Flax tow and waste	20%	40%
54.02.000	Ramie, raw or processed	20%	40%
54.03.000	Flax or ramie yarn, not put up for retail sale	30%	40%
54.04.000	Flax or ramie yarn, put up for retail sale	30%	40%
54.05.001	Canvas	30%	60%
55.01.000	Cotton, not carded or combed	10%	20%
55.02.000	Cotton linters	10%	20%
55.09.011	Wetless fabric for tyre manufacture containing 85% or more by weight of cotton	per sq. metre	30%
		Sh. 5 or	
		60%	
56.01.010	Polyamide fibres	10%	20%
56.01.020	Polyester fibres	10%	20%
56.01.030	Acrylic fibres	10%	20%
56.01.040	Other synthetic fibres	10%	20%
56.01.050	Regenerated fibres	10%	20%
56.02.011	Continuous filament tow of polyamide fibres as cellulose acetate cigarette filter tow	20%	30%
56.02.019	Continuous filament tow of other polyamide fibres	10%	20%
56.02.021	Continuous filament tow of polyester fibres as cellulose acetate cigarette filter tow	20%	30%
56.02.029	Continuous filament tow of other polyester fibres	10%	20%
56.02.030	Continuous filament tow of acrylic fibres	10%	20%
56.02.040	Continuous filament tow of other synthetic fibres	10%	20%
56.02.050	Continuous filament tow of regenerated fibres	10%	20%
56.03.010	Waste of synthetic fibres	10%	20%
56.03.020	Waste of regenerated fibres	10%	20%
56.04.010	Polyamide fibres and waste	10%	20%
56.04.020	Polyester fibres and waste	10%	20%
56.04.030	Acrylic fibres and waste	10%	20%
56.04.040	Other synthetic fibres and waste	10%	20%
56.04.050	Regenerated fibres and waste	10%	20%
57.01.000	True hemp	10%	20%
57.02.000	Manila hemp	10%	20%
57.03.000	Jute and other textile bast fibres	10%	20%
57.04.011	Sisal fibres	10%	20%
57.04.012	Sisal tow	10%	20%
57.04.013	Sisal flume tow	10%	20%
57.04.019	Other sisal	10%	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
57.04.020	Coir (coconut fibres)	10%	20%
57.04.030	Other vegetable textile fibres	10%	20%
57.06.000	Yarn of jute or of other textile bast fibres of heading No. 57.03	30%	40%
57.07.001	Yarn of true hemp	30%	40%
57.07.002	Paper yarn	30%	40%
57.07.009	Other yarn of vegetable textile fibres	30%	40%
58.04.010	Woven pile fabrics of wool or fine animal hair	45%	50%
58.04.020	Woven pile fabrics of cotton	45%	50%
58.06.000	Woven labels, badges and the like	30%	60%
58.07.000	Chenille yarn, etc.	30%	20%
59.04.001	Twine, cordage, of coir	20%	40%
59.04.002	Twine, cordage, of jute	20%	40%
59.04.003	Twine, cordage, of sisal	20%	40%
59.04.004	Twine, cordage, of nylon and other artificial or synthetic fibres	20%	40%
59.04.009	Other twine and cordage	20%	40%
59.05.003	Fruit tree and seed-bed netting	10%	20%
59.06.001	Loading slings	10%	20%
59.06.009	Other articles from yarn or twine	30%	40%
59.07.001	Bookbinding fabric	20%	30%
59.08.000	Textile fabrics impregnated or coated with preparations of artificial plastic materials	50%	60%
59.11.001	Electrical insulating tape	20%	30%
59.14.001	Wicks for lighters	30%	40%
59.14.009	Other wicks	30%	40%
59.15.000	Textile hosepiping and similar tubing	20%	30%
59.16.000	Transmission belts of textile materials	20%	30%
59.17.000	Textile fabrics used in machinery or plant	20%	30%
60.02.000	Gloves, mittens and mitts	33 $\frac{1}{3}$ %	40%
60.05.169	Other clothing articles, n.e.s.	33 $\frac{1}{3}$ %	40%
61.01.011	Diving suits	Free	20%
61.11.009	Other apparel accessories	33 $\frac{1}{3}$ %	40%
62.05.009	Other made up textile articles	33 $\frac{1}{3}$ %	40%
63.01.000	Used clothing and used household linen, imported in bulk	150%	120%
64.01.002	Footwear, etc.	Per pair Sh. 3 or 40%	50%
64.01.009	Other footwear	40%	50%
64.02.002	Footwear, etc.	Per pair Sh. 3 or 40%	50%
64.02.009	Other footwear	40%	50%
64.03.000	Footwear with outer soles of wood	40%	50%
64.04.002	Footwear of other materials	Per pair Sh. 3 or 40%	50%
64.04.009	Other footwear	40%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
64.05.001	Uppers of leather	Per pair Sh. 5 or 33½%	
64.05.002	Rubber soles and heels for making sandals ..	33½%	40%
64.05.003	Other rubber soles and heels	33½%	40%
64.05.004	Other rubber parts for sandals	33½%	40%
64.05.009	Other parts of footwear	33½%	40%
64.06.000	Gaiters, spats, cricket pads, etc.	40%	50%
65.01.000	Hat-forms, etc. of felt	30%	40%
65.02.000	Hat-shapes, plaited	30%	40%
66.02.000	Walking-sticks	30%	40%
67.01.001	Feather dusters	30%	50%
67.01.009	Skins and other parts of birds	40%	20%
67.02.000	Artificial flowers	40%	50%
67.03.000	Human hair, etc.	30%	50%
67.04.000	Wigs, etc.	40%	50%
68.01.000	Road and paving setts, etc.	20%	40%
68.02.001	Stone balls for crushing mills	20%	30%
68.02.002	Sinks and basins of stone	20%	30%
68.02.003	Building and monumental stone	20%	40%
68.02.009	Other worked monumental stone	20%	40%
68.03.000	Worked slate and slate articles	20%	30%
68.07.000	Slag wool and similar mineral wools	20%	30%
68.08.001	Pipes, tubes and fittings of asphalt	20%	30%
68.08.009	Other articles of asphalt	20%	30%
68.09.000	Panels, boards and similar articles of vegetable fibre	20%	40%
68.11.002	Baths, sinks, lavatory bowls and similar sanitary ware of cement	20%	30%
68.11.009	Other articles of cement	20%	30%
68.12.001	Pipes and tubes and fittings of asbestos cement ..	30%	40%
68.12.002	Sheets, plain or corrugated, guttering, ridgings, tiles, etc., of asbestos cement	30%	40%
68.12.003	Packing washers and joints of asbestos cement ..	20%	30%
68.12.009	Other articles of asbestos cement	30%	40%
68.13.001	Pipes and tubes and fittings of asbestos	30%	40%
68.13.002	Gaskets and asbestos packing	30%	40%
68.13.003	Filter blocks of asbestos	20%	30%
68.13.004	Fabric in the piece or cut to shape, of asbestos ..	30%	40%
68.13.009	Other fabricated asbestos	30%	40%
68.15.000	Worked mica and articles of mica	20%	30%
68.16.000	Articles of stone or of other mineral substances, etc.	30%	50%
69.01.000	Heat-insulating bricks, blocks, and tiles	20%	30%
69.02.000	Refractory bricks, blocks, and tiles	20%	30%
69.03.000	Other refractory goods	20%	30%
69.04.000	Building bricks	30%	40%
69.05.000	Roofing tiles, chimney-pots	30%	40%
69.06.001	Guttering, ceramic	30%	40%
69.06.002	Rain water pipes, ceramic	20%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
69.06.009	Other ceramic articles	20%	40%
69.09.002	Laboratory ceramic wares	10%	20%
69.09.009	Other ceramic wares	30%	40%
69.10.001	Lavatory cisterns, ceramic	20%	40%
69.10.009	Other ceramic sinks, basins, etc.	20%	40%
69.13.001	Articles of personal adornment, ceramic	50%	60%
69.13.009	Ceramic ornaments, furniture	30%	60%
69.14.001	Door and window fittings, ceramic	20%	40%
69.14.009	Other ceramic articles, n.e.s.	30%	40%
70.03.001	Solid glass balls	20%	30%
70.10.001	Carboys, flasks and similar containers (excluding bottles and jars); stoppers and other closures	33 $\frac{1}{3}$ %	40%
70.10.002	Bottles and jars, glass	33 $\frac{1}{3}$ %	40%
70.10.009	Other conveyance and packing containers of glass	33 $\frac{1}{3}$ %	40%
70.14.001	Glass chimneys for lamps and lanterns	30%	40%
70.14.009	Other glassware	30%	40%
70.16.000	Bricks, tiles, slabs of pressed or moulded glass	30%	40%
70.19.009	Other decorative glass articles	30%	50%
70.20.010	Yarn, slivers and rovings of glass fibre	20%	10%
70.20.021	Furnishing fabrics of glass fibres, knitted or crotcheted	45%	50%
70.20.029	Other fabrics of glass fibre	45%	50%
70.20.031	Glass fibre, etc.	20%	10%
70.20.039	Articles of glass fibre	20%	40%
70.21.001	Floats for fishing nets, glass	20%	30%
70.21.009	Other articles of glass	20%	40%
71.01.000	Pearls, unworked or worked, but not mounted	50%	60%
71.02.010	Diamonds, rough, unsorted	50%	60%
71.02.030	Diamonds, sorted	50%	70%
71.02.040	Diamonds, other	50%	70%
71.02.050	Other precious or semi-precious stones	50%	70%
71.03.000	Synthetic or reconstructed precious or semi-precious stones, unworked	50%	70%
71.04.000	Dust and powder of natural or synthetic precious or semi-precious stones	30%	50%
71.05.010	Unwrought silver	20%	30%
71.05.020	Other silver	20%	30%
71.06.000	Rolled silver, unworked or semi-manufactured	20%	30%
71.07.019	Gold partly worked, non-monetary	20%	30%
71.09.010	Platinum and platinum alloys, unwrought	20%	30%
71.09.020	Other metals of the platinum group	20%	30%
71.09.030	Platinum, semi-manufactured	20%	30%
71.10.000	Rolled platinum or other platinum group metals	20%	30%
71.11.010	Gold sweepings	30%	40%
71.11.020	Other sweepings and residues of previous metal	30%	50%
71.14.001	Other articles of precious metal for laboratory or for technical use	10%	20%
73.09.000	Universal plates of iron or steel	10%	40%
73.10.021	Bars and rods (excluding wire rod), of iron or steel, of a diameter or square cross section of 6 mm. or more	30%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
73.10.029	Bars and rods (excluding wire rod), of iron or steel of other dimension	20%	50%
73.10.031	Bars and rods, forged, of iron or steel, round or square, of a diameter or square cross section of 6 mm. or more	20%	50%
73.10.039	Other steel bars and rods	10%	50%
73.11.010	U, I or H sections of less than 80 mm.	10%	20%
73.11.020	U, I or H sections, 80 mm or more	10%	20%
73.11.060	Sheet-piling (other than of high carbon or alloy steel)	10%	20%
73.13.010	Sheets and plates, of iron or steel, rolled but not further worked, of a thickness of more than 4.75 mm.	15%	20%
73.13.020	Sheets and plates of iron and steel, of a thickness of 3 mm. or more, but not more than 4.75 mm.	15%	20%
73.13.031	Sheets and plates of iron and steel of a thickness less than 3 mm. but more than 1.5 mm.	15%	20%
73.13.039	Sheets and plates of iron and steel of a thickness of 1.5 mm. or less	15%	20%
73.13.040	Tinned iron or steel	15%	20%
73.13.052	Other flat and uncoated iron or steel	15%	20%
73.13.059	Enamelled, printed, or lacquered steel, etc.	30%	40%
73.15.160	Angles, shapes and sections, of high carbon steel	10%	20%
73.15.170	Angles, shapes and sections, of stainless or heat-resisting steel	10%	20%
73.15.180	Angles, shapes and sections, of other alloy steel	10%	20%
73.15.190	Universal plates	15%	40%
73.15.330	Sheets and plates, of high carbon steel	30%	40%
73.15.340	Sheets and plates, of stainless or heat-resisting steel	30%	40%
73.15.350	Sheets and plates, of other alloy steel	30%	40%
73.17.001	Rain water pipes, cast iron	20%	30%
73.17.009	Other tubes and pipes of cast iron	20%	30%
73.18.011	Seamless galvanized tubes and pipes	30%	40%
73.18.012	Seamless tubes and pipes, other	30%	40%
73.18.021	Other galvanized tubes and pipes	30%	40%
73.20.000	Tube and pipe fittings of iron or steel	15%	20%
73.22.000	Reservoirs and similar containers of a capacity exceeding 300 litres	20%	30%
73.23.000	Casks and similar containers of iron or steel for the conveyance or packing of goods	30%	40%
73.25.000	Stranded wire, cables, of iron or steel	10%	20%
73.27.002	Expanded metal of iron or steel	15%	50%
73.29.001	Bicycle and motor cycle chains	Each	Each
		Sb. 1/50 or 30%	5/-or 30%
73.29.009	Other chains of iron or steel	10%	30%
73.30.000	Anchors and grapnels and parts thereof, of iron or steel	10%	30%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
73.36.010	Cooking apparatus, domestic	30%	40%
73.38.019	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	40%	50%
73.38.902	Household buckets (excluding enamelled), of iron or steel	30%	40%
73.38.909	Parts of articles of domestic utensils of iron or steel	37½%	40%
73.38.021	Lavatory cisterns of iron or steel and parts thereof	20%	30%
73.38.022	Sanitary buckets, dustbins, of iron or steel	20%	30%
73.38.029	Other articles for domestic purposes, of iron or steel	30%	40%
73.40.040	Hangers, stays and similar supports for fixing, piping and tubing	20%	30%
73.40.042	Tanks, of a capacity of 136 litres or more designed for pressure of less than 7 kg. per square centimetre, of a thickness not exceeding 6mm.	20%	30%
73.40.043	Tanks, of a capacity of 136 litres or more designed for pressure of less than 7 kg. per square centimetre, of a thickness exceeding 6mm.	20%	30%
73.40.044	Tanks, vats and similar vessels, other	10%	30%
73.40.046	Ends and lids for compressed gas containers	10%	30%
73.40.047	Inspection traps, and similar castings for sewage water system	20%	30%
73.40.048	Manhole covers of weight 25 kg. to 200 kg.	20%	50%
73.40.049	Guttering and gutter spouts, of iron or steel	20%	50%
73.40.993	Fittings for electrical wiring, such as stays, clips, etc.	20%	30%
73.40.994	Fencing posts, strainers, winders, of iron or steel	20%	30%
74.01.010	Copper matte: cement copper (precipitated copper)	10%	30%
74.01.030	Copper, unrefined (including blister copper but excluding cement copper)	10%	20%
74.01.040	Copper, refined (including copper alloys other than master alloys), unwrought	10%	20%
74.02.000	Master alloys of copper	10%	20%
74.04.001	Enamelled, printed, lithographed, embossed or lacquered copper plates	30%	40%
74.04.009	Other copper plates	20%	30%
74.06.000	Copper powders and flakes	20%	30%
74.07.000	Tubes and pipes and blanks therefore, of copper; hollow bars of copper	20%	30%
74.08.000	Tube and pipe fittings (for example joints, elbows, sockets and flanges) of copper	20%	30%
74.10.000	Stranded wire, cables, etc., of copper	20%	30%
74.11.001	Wire grill, of copper	20%	30%
74.11.002	Expanded metal, of copper	20%	30%
74.11.009	Other gauze, netting, etc., of copper	20%	30%
74.15.001	Nails, tacks, staples, of copper	20%	30%
74.15.002	Bolts, nuts and washers of copper	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
74.15.003	Wood screws of copper	20%	30%
74.15.009	Other rivets, cutters, etc., of copper	20%	30%
74.16.000	Springs of copper	20%	30%
74.19.001	Copper reservoirs, tanks	20%	30%
74.19.002	Chain and parts thereof, copper	20%	30%
74.19.009	Other articles of copper	30%	40%
75.01.010	Nickel mattes, nickel sinters	10%	30%
75.01.030	Unwrought nickel	10%	20%
75.02.000	Wrought bars, rods, angles, shapes and sections of nickel	20%	30%
75.03.000	Wrought plates, sheets, of nickel	20%	30%
75.04.000	Tubes and pipes of nickel	20%	30%
75.05.000	Electro-plating anodes of nickel	20%	30%
75.06.001	Other articles of nickel, domestic	30%	40%
75.06.009	Other articles of nickel	20%	30%
76.01.020	Aluminium and aluminium alloys, unwrought	10%	20%
76.02.009	Wire of aluminium	20%	40%
76.03.002	Plates and sheets (flat) including coils of a thickness less than 7 mm., aluminium	33½%	40%
76.03.003	Plates and sheets (flat) enamelled, printed, lithographed, of aluminium	33½%	40%
76.03.004	Plates, sheets and trips, other, of aluminium	20%	30%
76.03.005	Circles of a thickness less than 7 mm., of aluminium	30%	40%
76.03.009	Circles, other, of aluminium	20%	30%
76.04.000	Aluminium foil not exceeding 0.20 mm.	20%	30%
76.05.000	Aluminium powders and flakes	20%	40%
76.06.000	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	20%	40%
76.07.000	Tube and pipe fittings of aluminium	20%	30%
76.08.001	Louvre windows of aluminium	30%	50%
76.08.002	Other windows and doors, aluminium	30%	50%
76.08.009	Other structures of aluminium	20%	50%
76.09.000	Reservoirs, tanks, of aluminium, of a capacity exceeding 300 litres	20%	30%
76.10.001	Aluminium milk containers of 10 litres or less	30%	60%
76.10.009	Other aluminium casks and drums	30%	50%
76.11.000	Containers, of aluminium, for compressed or liquefied gas	20%	50%
76.12.009	Other aluminium cables, etc.	20%	30%
76.15.020	Sanitary ware and parts thereof, of aluminium	20%	30%
76.16.001	Gauze, cloth, grill of aluminium wire	20%	30%
76.16.002	Expanded metal, of aluminium	20%	30%
76.16.003	Bolts, nuts, washers, rivets, of aluminium	20%	30%
76.16.004	Tanks, vats, and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness not exceeding 6 mm., of aluminium	20%	30%
76.16.005	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness exceeding 6 mm., aluminium	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
76.16.006	Other tanks, vats and similar vessels, of aluminium	20%	30%
77.01.020	Magnesium, unwrought	10%	20%
77.02.001	Wrought bars, rods, angles, shapes and sections of magnesium	20%	30%
77.02.009	Other articles of magnesium	20%	30%
77.04.020	Beryllium, wrought, and articles of beryllium	20%	30%
78.01.020	Unrefined lead	10%	20%
78.01.030	Refined lead, excluding lead alloys	10%	30%
78.01.040	Lead alloys	10%	30%
78.02.000	Wrought bars, rods, angles, shapes and sections of lead; lead wire	20%	30%
78.03.000	Wrought plates, sheets and strip, of lead	20%	30%
78.04.000	Lead foil	20%	30%
78.05.000	Tubes and pipes and blanks therefor, of lead	20%	30%
78.06.001	Containers and tubes of lead	20%	30%
78.06.002	Fibres or strands for packing or lagging, of lead	20%	30%
79.01.020	Zinc and zinc alloys, unwrought	10%	20%
79.02.000	Wrought bars, rods, angles, shapes and sections of zinc; zinc wire	20%	30%
79.03.010	Plates, sheets, strip and foil, of zinc	20%	30%
79.03.020	Powders, dust (blue powder) and flakes, of zinc	20%	30%
79.04.001	Rain water pipes, of zinc	20%	30%
79.04.009	Other tubes and pipes of zinc	20%	30%
79.06.001	Zinc gutters, roof capping and other fabricated building components	20%	30%
79.06.002	Domestic zinc articles	30%	40%
79.06.009	Other articles of zinc	20%	40%
80.01.020	Tin and tin alloys, unwrought	10%	20%
80.02.000	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	20%	30%
80.03.000	Wrought plates, sheets and strip, of tin	10%	20%
80.04.000	Tin foil	20%	30%
80.05.000	Tubes and pipes and blanks therefor, of tin	20%	30%
80.06.001	Other articles of tin of a kind used for domestic purposes	30%	40%
80.06.009	Other articles of tin	20%	30%
81.01.010	Unwrought tungsten; tungsten waste and scrap	10%	30%
81.01.020	Wrought tungsten and articles of tungsten	10%	30%
81.02.010	Unwrought molybdenum; molybdenum waste and scrap	10%	30%
81.02.020	Wrought molybdenum and articles of molybdenum	10%	30%
81.03.010	Unwrought tantalum; tantalum waste and scrap	10%	30%
81.03.020	Wrought tantalum and articles of of tantalum	10%	20%
81.04.020	Waste and scrap of the metals of this heading, etc.	10%	30%
81.04.030	Wrought metals of this heading, etc.	10%	30%
82.01.000	Hand tools such as spades, shovels, picks, hoes, axes, sickles of a kind used in agriculture or forestry	20%	30%
82.02.009	Other saws	10%	20%
82.03.010	Wrenches and spanners (excluding tap wrenches)	10%	20%
82.03.020	Files and rasps	10%	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
82.03.039	Other pliers, punches, etc.	10%	20%
82.04.002	Flat irons	50%	80%
82.04.009	Other hand tools	10%	20%
82.05.000	Interchangeable tools for hand tools, for machine tools	10%	20%
82.06.009	Other knives for machines	10%	20%
82.07.000	Tool-tips and plates of sintered metal carbides	10%	20%
82.08.000	Coffee-mills, mincers, juice-extractors used for domestic purposes	30%	40%
82.09.000	Knives with cutting blades, serrated or not	30%	20%
82.13.000	Other articles of cutlery	30%	40%
83.02.001	Base metal fittings and mountings for road motor vehicles	25%	30%
83.02.009	Other base metal fittings	25%	30%
83.03.000	Safes, strong-boxes and the like, of base metal	25%	30%
83.04.000	Filing cabinets, racks and similar office equipment, of base metal	33½%	40%
83.06.001	Statuettes and other ornaments of a kind used indoors	30%	40%
83.06.009	Picture frames and mirrors	30%	40%
83.08.000	Flexible tubing and piping, of base metal	10%	20%
83.11.000	Bells and gongs, non-electric	30%	40%
83.14.000	Sign-plates, of base metal	25%	40%
84.01.010	Steam or other vapour generating boilers and super heated water boilers	10%	20%
84.02.010	Auxiliary plant for use with boilers	10%	20%
84.03.000	Producer gas and water gas generators	10%	20%
84.05.011	Steam engines incorporating boilers	10%	20%
84.05.019	Power units not incorporating boilers	10%	20%
84.06.010	Aircraft engines, complete assemblies	20%	30%
84.06.031	Engines for road motor vehicles	25%	30%
84.06.032	Engines for tractors	Free	30%
84.06.039	Engines for other vehicles, other than for marine propulsion	25%	30%
84.06.040	Outboard marine engines	20%	30%
84.06.050	Marine propulsion engines, other than outboard	20%	10%
84.06.060	Other engines	25%	30%
84.06.071	Parts of engines for road motor vehicles	25%	30%
84.06.072	Parts of engines for tractors	Free	30%
84.06.073	Parts of engines for other vehicles other than for marine propulsion	25%	30%
84.06.075	Parts of marine engines, other than outboard	20%	10%
84.06.079	Parts of other internal combustion engines	25%	30%
84.07.010	Water turbines	10%	20%
84.07.020	Other hydraulic engines and motors	10%	20%
84.07.030	Regulators for and parts, hydraulic engines	10%	20%
84.08.010	Reaction engines	10%	20%
84.08.021	Jet and gas turbine for aircraft-turbo propellers	10%	20%
84.08.022	Other turbo propellers	10%	20%
84.08.030	Other gas turbines	10%	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
84.08.041	Spring operated and weight operated motors ..	25%	30%
84.08.042	Other engines and motors	10%	30%
84.09.000	Mechanically propelled road rollers	10%	20%
84.10.010	Pumps for dispensing fuel or lubricants, of the types used in filling stations	25%	40%
84.10.052	Other pumps for road motor vehicles	25%	30%
84.10.061	Parts of pumps of tariff Nos. 84.10.010 and 84.10.052	25%	30%
84.10.069	Parts, other	Free	30%
84.11.011	Pumps or compressors, for road motor vehicles	25%	30%
84.11.019	Pumps or compressors, other	25%	50%
84.12.000	Air conditioning machines, self-contained	30%	40%
84.13.000	Furnace burners for liquid fuel	10%	20%
84.14.000	Industrial and laboratory furnaces and ovens, non-electric	10%	20%
84.15.011	Refrigerators, domestic, electrical	30%	40%
84.15.012	Refrigerators, domestic, non-electrical	30%	40%
84.15.020	Deep-freezers, domestic	30%	40%
84.15.030	Other refrigerators and refrigerating equipment	10%	40%
84.15.041	Parts of refrigerators, domestic	30%	20%
84.15.049	Parts of refrigerators and refrigerating equipment, other	10%	20%
84.16.000	Calendering and similar rolling machines	10%	20%
84.17.011	Domestic instantaneous or storage water heaters, non-electrical	18%	20%
84.17.019	Parts of domestic water heaters	18%	20%
84.17.021	Other instantaneous or storage water heaters, non-electrical	18%	30%
84.17.022	Parts of other water heaters	18%	20%
84.17.023	Other machinery, plant and equipment	10%	30%
84.18.012	Centrifuges, as road motor vehicle parts	25%	30%
84.18.019	Other centrifuges	20%	30%
84.18.021	Filtering and purifying apparatus as road motor vehicle parts	25%	50%
84.18.029	Filtering and purifying apparatus, other	20%	30%
84.18.031	Parts of the machines and apparatus falling within tariff Nos. 84.18.012 and 84.18.021	25%	30%
84.19.010	Dish washing machines	30%	50%
84.19.020	Other machinery	10%	20%
84.19.039	Parts	10%	20%
84.21.001	Mechanical appliances for projecting, dispersing or spraying liquids or powders	10%	30%
84.21.003	Road motor vehicle parts, equipment for dispersing liquids, etc.	33 $\frac{1}{2}$ %	30%
84.21.009	Other mechanical spraying appliances	10%	30%
84.22.060	Other lifting machinery	50%	60%
84.23.010	Pile-drivers; snow-ploughs, self-propelled	10%	20%
84.23.020	Bulldozers, angledozers and levellers, self-propelled	10%	20%
84.23.030	Mechanical shovels and excavators, self-propelled	10%	20%
84.23.040	Other machinery, self-propelled, earth-moving	10%	20%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
84.23.050	Boring and sinking machinery, not self-propelled	10%	20%
84.23.060	Other machinery, not self-propelled, earth-moving	10%	20%
84.23.070	Parts of earth-moving equipment	10%	20%
84.24.011	Ploughs designed to be drawn by manual power, etc.	Free	30%
84.24.049	Lawn and sports ground rollers	10%	30%
84.24.051	Parts of the machinery falling within tariff No. 84.24.049	10%	20%
84.25.010	Lawn mowers	20%	30%
84.27.010	Machinery, juice crushing	10%	20%
84.28.011	Plate mills and hammer mills	15%	20%
84.29.010	Machinery, grain milling	10%	20%
84.30.011	Tea processing machinery	10%	20%
84.30.012	Sugar manufacturing or refining machinery	10%	20%
84.30.029	Parts	30%	20%
84.31.010	Machinery for making cellulosic pulp	10%	20%
84.31.020	Machinery for making or finishing paper or paper- board	10%	20%
84.32.010	Machinery, bookbinding	10%	20%
84.33.010	Machines and machinery, paper cutting	10%	20%
84.34.019	Machinery for type-founding or type-setting	10%	20%
84.34.020	Printing type	10%	20%
84.35.019	Other rotary presses	10%	20%
84.35.022	Other platen presses	10%	20%
84.35.032	Other printing machinery	10%	20%
84.35.042	Other machines for uses ancillary to printing	10%	20%
84.35.051	Parts of tariff Nos. 84.35.011, 84.35.021, 84.35.031, and 84.35.041	30%	20%
84.36.010	Machines for extruding man-made textiles	10%	20%
84.36.020	Machines of a kind used for processing natural or man-made textile fibres	10%	20%
84.36.030	Textile spinning or twisting machines	10%	20%
84.37.010	Weaving machines (looms)	30%	20%
84.37.020	Knitting machines	30%	20%
84.37.030	Other machines	30%	20%
84.38.010	Parts and accessories for use with the machines of heading No. 84.36.	10%	20%
84.38.020	Auxiliary machinery for use with machines of heading No. 84.37.	30%	20%
84.38.030	Parts and accessories for use with the machines of heading No. 84.37 and tariff No. 84.38.020	30%	20%
84.39.000	Machinery for the manufacture or finishing of felt	10%	20%
84.40.010	Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.	30%	60%
84.40.040	Drying machines, industrial	10%	30%
84.40.069	Other machinery and machines for fabric treatment	10%	20%
84.40.071	Parts of machinery of tariff Nos. 84.40.040 and 84.40.069	10%	20%
84.40.079	Parts, other	30%	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
84.42.000	Machinery for preparing leather	10%	20%
84.43.010	Converters, ladles, ingot moulds and casting machines	10%	20%
84.44.010	Rolling mills	10%	20%
84.45.010	Machine-tools operating by electric processes	10%	20%
84.45.020	Gear cutting machines	10%	20%
84.45.030	Lathes	10%	20%
84.45.040	Reaming or milling machines	10%	20%
84.45.050	Drilling or boring machines	10%	20%
84.45.060	Sawing (including friction or abrasive cutting off) machines	10%	20%
84.45.070	Planing machines	10%	20%
84.45.080	Tapping or screw-cutting machines	10%	20%
84.45.090	Sharpening, trimming and similar machines	10%	20%
84.45.100	Presses, other than those of tariff Nos. 84.45.110, 84.45.120 and 84.45.130	10%	20%
84.45.110	Forging machines and stamping machines	10%	20%
84.45.120	Bending, forming, folding or flattening machines	10%	20%
84.45.130	Shearing, punching or notching machines	10%	20%
84.45.140	Other machine-tools for working metal or metal carbides	10%	20%
84.46.000	Machine-tools for working stone, etc.	10%	20%
84.47.000	Machine-tools for working wood, cork, etc.	10%	20%
84.48.010	Work holders, self-opening dieheads, etc.	10%	20%
84.49.010	Tools for working in the hand, pneumatic or with self-contained non-electric motor	10%	20%
84.50.000	Gas-operated welding, brazing, cutting and surface tempering appliances	10%	20%
84.51.010	Typewriters with ordinary characters, electric	30%	40%
84.51.020	Typewriters with ordinary characters, non-electric	30%	40%
84.52.010	Calculating machines (including electronic desk calculators)	30%	40%
84.52.020	Accounting machines (including book-keeping machines)	30%	40%
84.52.030	Cash registers	30%	40%
84.52.040	Postage-franking, ticket issuing and similar machines	30%	40%
84.53.010	Analogue machines and hybrid machines	30%	40%
84.53.020	Complete digital data processing machines	30%	40%
84.53.030	Complete digital central processing units	30%	40%
84.53.040	Separately consigned digital central (main) storage units	30%	40%
84.53.050	Peripheral units, data processing	30%	40%
84.53.060	Other automatic data machines	30%	40%
84.54.010	Duplicating machines	30%	40%
84.54.020	Other machines, office	30%	40%
84.55.030	Parts and accessories of machines, heading No. 84.54 and tariff No. 84.51.030	40%	30%
84.57.000	Glass-working machines	10%	20%
84.58.000	Automatic vending machines	30%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
84.59.020	Machines and mechanical appliances for public works, building or the like	10%	20%
84.59.030	Machines and mechanical appliances for the animal or vegetable fats and oils industry	10%	20%
84.59.040	Machines and mechanical appliances for the rubber or artificial plastic materials industries	10%	20%
84.59.050	Machines and mechanical appliances for the tobacco industry	10%	20%
84.59.060	Machines and mechanical appliances for treating wood	10%	20%
84.59.070	Machines and mechanical appliances for treating metal or metal carbides	10%	20%
84.59.090	Parts of machines of tariff Nos. 84.59.020 to 84.59.080	10%	20%
84.60.000	Moulding boxes for metal foundry	10%	20%
84.61.000	Taps, cocks and similar appliances	25%	30%
84.64.000	Gaskets and similar joints	25%	30%
85.01.040	Generating sets with internal combustion piston engines	20%	30%
85.01.050	Rotary converters	20%	30%
85.01.090	Static converters, rectifiers and rectifying apparatus	20%	30%
85.01.100	Inductors	20%	30%
85.02.000	Electro-magnets; permanent magnets	10%	20%
85.04.019	Other electric accumulators	33 $\frac{1}{3}$ %	40%
85.04.020	Parts of electric accumulators	33 $\frac{1}{3}$ %	30%
85.05.000	Tools for working in the hand, with self-contained electric motor	10%	20%
85.06.010	Vacuum cleaners and floor polishers	30%	40%
85.06.020	Vented hoods and room fans	35%	40%
85.06.030	Food grinders and mixers; fruit-juice extractors	30%	40%
85.06.040	Other appliances	30%	40%
85.06.051	Parts of goods falling under tariff No. 85.06.020	35%	30%
85.08.001	Electrical starting and ignition equipment suitable for use in road motor vehicles	25%	30%
85.08.003	Parts of sparking plugs and glow plugs	10%	20%
85.08.009	Other ignition equipment	10%	30%
85.09.000	Electrical equipment for cycles or motor vehicles	25%	30%
85.10.001	Miners electric safety lamps	Free	30%
85.10.009	Other electric battery lamps	30%	40%
85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment and parts thereof	10%	20%
85.11.020	Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus	10%	20%
85.12.010	Electric instantaneous or storage water heaters and immersion heaters for permanent installation	15%	30%
85.12.020	Electric soil heating apparatus and electric space heating apparatus	30%	40%
85.12.030	Electric hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters)	30%	40%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
85.12.040	Electric smoothing irons	30%	40%
85.12.050	Electro-thermic domestic appliances	30%	40%
85.12.060	Electric heating resistors (other than carbon)	30%	40%
85.12.071	Parts of goods falling under tariff No. 85.12.010	15%	30%
85.14.012	Microphones specially designed for dictating machines	50%	30%
85.15.024	Colour television receivers including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations	10%	100%
85.15.032	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers	Each Sh. 25 or 30%	Each Sh. 50 or 50%
85.15.033	Monochrome television receivers for industrial operations	10%	100%
85.15.040	Radio-broadcast receivers, for fitting to motor vehicles	Each Sh. 50 or 60%	100%
85.15.053	Unassembled portable radio-broadcast receivers including receivers incorporating sound recorders or reproducers	30%	50%
85.15.061	Assembled or partly assembled other radio-broadcast receivers	Each Sh. 50 or 60%	100%
85.15.062	Unassembled other radio-broadcast receivers	Each Sh. 25 or 30%	Each Sh. 30 or 50%
85.15.101	Parts suitable for use as parts of radio or television receiving sets	37½%	50%
85.15.109	Parts of other telecommunications equipment	20%	40%
85.17.009	Other sound or signal alarms	30%	40%
85.18.000	Electrical capacitors	20%	40%
85.19.011	Electrical apparatus for making and breaking electrical circuits, suitable for use in road motor vehicles or domestic appliances	25%	40%
85.19.012	Electrical apparatus for making and breaking electrical circuits, suitable for use in radio or television receiving sets or radiograms	37½%	50%
85.19.019	Electrical apparatus for making and breaking electrical circuits, suitable for other uses	10%	40%
85.19.020	Printed circuits and parts thereof	10%	40%
85.19.030	Resistors, fixed or variable	10%	40%
85.20.011	Filament lamps designed to operate on voltages of 100 to 250 volts	40%	50%
85.20.019	Other filament lamps	40%	50%
85.20.020	Discharge lamps (other than ultra-violet lamps)	40%	50%
85.20.040	Infra-red lamps, ultra-violet lamps and arc-lamps	30%	50%
85.20.059	Parts, other discharge lamps, etc.	30%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
85.21.010	Cathode-ray television picture tubes	20%	50%
85.21.032	Diodes, transistors for radio, television receiving sets	20%	50%
85.21.033	Light emitting diodes	20%	50%
85.21.039	Other diodes, transistors and semi-conductor devices	20%	50%
85.21.069	Parts, electronic valves, tubes, circuits, etc.	20%	40%
85.22.021	Mixing units for sound reproduction	50%	70%
85.22.029	Other electrical appliances	10%	50%
85.23.001	Insulated wire having conductors of copper or aluminium	40%	50%
85.23.009	Other insulated wire	30%	50%
85.24.001	Carbon brushes, arc-lamp carbons suitable for use in domestic apparatus and appliances or for road motor vehicles	25%	30%
85.24.009	Other carbon brushes, etc.	25%	30%
85.25.010	Glass insulators	20%	30%
85.25.020	Ceramic insulators	20%	30%
85.25.030	Other insulators	20%	30%
85.26.010	Insulating fittings for electrical machines of glass	20%	30%
85.26.020	Insulating fittings, electric, of ceramic materials	20%	30%
85.26.030	Insulating fittings, electric, of other materials	20%	30%
85.27.000	Electrical conduit tubing	20%	30%
87.01.010	Track-laying tractors	10%	20%
87.01.020	Road tractors for semi-trailers	25%	30%
87.02.301	Passenger motor cars, unassembled, for assembly approved by the Minister	25%	30%
87.02.311	Buses with seating capacity of 14 passengers or less, unassembled, for assembly approved by the Minister	25%	30%
87.02.314	Buses with seating capacity of more than 14 passengers, unassembled, for assembly approved by the Minister	25%	30%
87.02.031	Motor vehicles for transport of goods or materials (lorries, trucks) of carrying capacity of 3 tonnes or less	25%	30%
87.02.032	Motor vehicles for transport of materials (lorries, trucks) of carrying capacity of more than 3 tonnes	25%	30%
87.02.034	Dumpers	25%	30%
87.03.002	Motor vehicles fitted with ladders	10%	30%
87.03.003	Spraying lorries of all kinds	10%	30%
87.03.009	Other special purpose lorries	25%	30%
87.04.001	Chassis fitted with engine for track-laying tractors of tariff No. 87.01.010	Free	30%
87.04.002	Chassis fitted with engine for road tractors of tariff No. 87.01.020	Free	30%
87.04.004	Chassis fitted with engine, for motor vehicles of heading No. 87.02	25%	30%
87.04.009	Chassis fitted with engine, for motor vehicles of heading No. 87.03	25%	30%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
87.05.001	Bodies for track-laying tractors of tariff No. 87.01.010	Free	30%
87.05.002	Bodies for road tractors of tariff No. 87.01.020 ..	Free	30%
87.05.004	Bodies for motor vehicles of heading No. 87.02 ..	25%	30%
87.05.009	Bodies for motor vehicles of heading No. 87.03 ..	25%	30%
87.06.000	Parts and accessories for motor vehicles of heading No. 87.01, 87.02 or 87.03	25%	30%
87.09.000	Motor-cycles, auto-cycles	33 $\frac{1}{3}$ %	50%
87.12.001	Parts and accessories of motor cycles	33 $\frac{1}{3}$ %	40%
87.13.011	Baby carriages	30%	50%
87.13.019	Parts of baby carriages	30%	40%
87.14.021	Trailers and semi-trailers for transport of goods ..	25%	30%
87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse	10%	20%
87.14.031	Wheelbarrows	50%	100%
87.14.033	Carts, etc.	10%	20%
87.14.039	Other vehicles, not mechanically propelled	25%	30%
87.14.040	Parts of other vehicles, not mechanically propelled ..	25%	30%
88.02.020	Helicopters	20%	40%
88.02.030	Aircraft not exceeding 2,000 kg.	20%	40%
88.02.040	Aircraft not exceeding 15,000 kg.	20%	40%
88.03.000	Parts of goods falling in heading No. 88.01 or 88.02 ..	20%	30%
88.05.001	Catapults	20%	30%
89.01.010	Warships of all kinds	33 $\frac{1}{3}$ %	Free
89.01.020	Yachts and other vessels for pleasure or sports ..	33 $\frac{1}{3}$ %	50%
89.01.030	Tankers of all kinds	33 $\frac{1}{3}$ %	40%
89.01.040	Other vessels for the transport of both passengers and goods	33 $\frac{1}{3}$ %	40%
89.01.050	Trawlers and other fishing vessels	33 $\frac{1}{3}$ %	40%
89.01.060	Other boats	33 $\frac{1}{3}$ %	40%
90.01.009	Other lenses, etc., unmounted	10%	20%
90.02.009	Other lenses, etc., mounted	10%	20%
90.03.009	Other spectacle frames	Free	20%
90.07.020	Photographic flashlight apparatus	40%	50%
90.10.020	Parts of photo-copying or thermo-copying apparatus ..	10%	30%
90.10.031	Apparatus and equipment of a kind used in photographic or cinematographic laboratories	10%	20%
90.13.002	Searchlights and spotlights	30%	40%
90.13.009	Other optical appliances	10%	20%
90.14.020	Surveying instruments	10%	20%
90.15.000	Balances of a sensitivity of 5 cg. or better	10%	20%
90.16.012	Wooden school rulers	10%	60%
90.16.019	Other marking and measuring instruments	10%	20%
90.16.029	Parts and accessories, other (90.16.012-90.16.019) ..	10%	20%
90.18.001	Massage apparatus of a kind used domestically	30%	60%
90.21.000	Instruments for demonstrational purposes	10%	20%
90.22.000	Machines for testing properties of industrial materials	10%	20%
90.23.001	Hydrometers and similar instruments suitable for use as parts or accessories of motor vehicles ..	25%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
90.23.009	Other hydrometers, etc.	10%	30%
90.24.001	Instruments for measuring variables of liquids or gases suitable for use in motor vehicles	25%	30%
90.24.009	Other measuring devices for liquids or gases	10%	30%
90.25.009	Other instruments for scientific analysis	10%	20%
90.26.002	Gas meters	10%	20%
90.26.009	Other meters	10%	20%
90.27.001	Revolution counters as integral parts of industrial machinery	10%	30%
90.27.003	Revolution counters suitable for use in road motor vehicles	25%	30%
90.28.011	Electronic automatic regulators (controllers) suitable for use in motor vehicles	25%	30%
90.28.012	Electrical revolution counters, as integral parts of industrial machinery	10%	20%
90.28.019	Electronic automatic regulators, other	10%	20%
90.28.020	Electronic instruments for measuring or detecting ionizing radiations	10%	20%
90.28.030	Other electronic instruments and apparatus	10%	20%
90.28.040	Non-electronic automatic regulators	10%	20%
90.28.050	Other non-electric instruments	10%	20%
90.29.000	Parts or accessories suitable for heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	25%	30%
91.03.000	Instrument panel clocks for vehicles, aircraft or vessels	33 $\frac{1}{3}$ %	30%
91.05.001	Vibra corders, other machinery time recorders, etc.	20%	30%
91.06.000	Time switches with clock or watch movement	20%	30%
92.11.022	Other electric gramophones and record-players, unassembled	30%	50%
92.11.032	Television image and sound recorders and reproducers, magnetic, partly assembled	60%	80%
92.11.033	Television image and sound recorders and reproducers, magnetic, unassembled	30%	60%
92.11.041	Dictating machines	20%	30%
92.11.042	Other (including tape recorders)	50%	100%
92.12.021	Gramophone records of 7" diameter or less	55%	60%
92.12.022	Gramophone records, other	55%	60%
93.02.000	Revolvers and pistols, being firearms	Free	20%
93.04.000	Other firearms, including very light pistols	Free	20%
93.05.000	Arms of other descriptions, including air, spring and similar pistols, rifles and guns	Free	20%
93.06.000	Parts of arms, including gun barrels	Free	20%
93.07.010	Sporting, hunting or target shooting ammunition	Free	20%
94.02.002	Other specialized furniture	Free	20%
94.02.009	Parts of other specialized furniture	Free	10%
95.05.001	Articles of personal adornment including beads, ivory, coral, etc.	50%	60%
95.05.009	Other worked ivory, coral, etc.	33 $\frac{1}{3}$ %	50%
95.08.009	Other worked vegetable or mineral carving material	33 $\frac{1}{3}$ %	50%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
96.05.000	Powder-puffs and pads of any material	30%	40%
96.06.009	Other hand sieves and hand riddles	10%	40%
97.04.001	Playing cards	Per pack Sh. 5	Per Pack Sh. 6 or 50%
97.05.000	Carnival articles; Christmas tree decorations, etc.	50%	60%
97.06.001	Golf clubs and parts; golf balls	Free	10%
97.07.002	Fish hooks	30%	10%
97.08.000	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	40%	50%
98.08.009	Other typewriter ribbons, not inked or not on spools	30%	40%
98.11.001	Smoking pipes; pipe bowls	30%	60%
98.11.009	Cigar and cigarette holders and parts thereof	30%	60%
98.12.000	Combs, hair-slides and the like	30%	50%

THIRD SCHEDULE

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

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>New Rate of Tax</i>
22.03.001	Stout	} Per litre	Sh. 3.78
22.03.009	Other beer made from malt		Sh. 3.78
22.07.002	Cider, per bottle		Sh. 4.18
27.10.011	Aviation gasoline (spirit)		Cents 90.5
27.10.012	Motor spirit (gasoline) premium		214.3
27.10.013	Motor spirit (gasoline) regular		195.2
27.10.030	Other light petroleum oils and preparations		90.5
27.10.062	Gas oil (automotive light, amber, for high speed engines)		78.7
27.10.081	Lubricating oils		65
27.10.082	Lubricating grease		100
27.11.010	Liquefied propane and butane	} Per kg.	40
27.11.020	Liquefied gaseous hydrocarbons		40
27.11.030	Petroleum gases and other gaseous hydrocarbons in the gaseous state		40

2. Amend the words "less than 14 passengers" wherever they appear in tariff Nos. 87.02.021, 87.02.022, 87.02.023, 87.02.024, 87.02.025, ~~87.02.026~~, 87.02.027, 87.02.028, 87.02.029 and 87.02.0311 and substitute the words "14 passengers or less".
3. Amend tariff No. 22.02.002 to read 22.02.009.
4. Insert the new tariff Nos. and the corresponding description, quantity and rates of tax as set out below:—

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
18.06.001	Chocolate confectionery	} Taxable Value	.. 30%
18.06.002	Chocolate powder		
18.06.009	Other preparations containing cocoa		
19.02.001	Malt extract		
19.08.002	Biscuits	} Taxable Value	.. 25%
20.05.001	Jams and marmalades		
20.06.021	Pineapple, tinned		
20.06.022	Other prepared fruit		
20.07.010	Orange juice		
20.07.020	Grapefruit juice		
20.07.030	Juice of any other citrus fruit		

THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
20.07.040	.. Pineapple juice	} Taxable Value	.. 25%
20.07.050	.. Tomato juice		
20.07.061	.. Passion fruit juice		
20.07.069	.. Juice of any other fruit or vegetable		
20.07.070	.. Mixtures of fruit or vegetable juices		
22.01.001	.. Waters, including spa waters and aerated waters	} Taxable Value	40%
22.01.002	.. Ice and snow, etc.		
22.02.001	.. Lemonade, flavoured spa waters and flavoured aerated waters	} Taxable Value	.. 40%
22.02.009	.. Other non-alcoholic beverages, not including fruit and vegetable juices		
33.06.003	.. Toilet waters containing alcohol	Taxable Value	30%
37.07.004	.. Cinematograph film, other, of a width not exceeding 8 mm.	} Per Metre	.. Cents 30
37.07.005	.. Cinematograph film, other, of a width exceeding 8 mm., but not exceeding 16 mm.		
37.07.009	.. Cinematograph film, other, of a width exceeding 16 mm.		
42.02.020	.. Travel goods and toilet cases	} Taxable Value	.. 30%
42.02.040	.. Other travel goods, etc.		
84.15.030	.. Other refrigerating equipment		25%
85.06.010	.. Vacuum cleaners and floor polishers		30%
85.15.021	.. Assembled colour television receivers	} Taxable Value	50%
85.15.022	.. Partly assembled colour television receivers		
85.15.024	.. Colour television receivers, for control of industrial operations		50%
85.15.031	.. Assembled or partly assembled monochrome television receivers	} Taxable Value	.. 40%
85.15.033	.. Monochrome television receivers, for control of industrial operations		
85.15.040	.. Radio broadcast receivers for motor vehicles		
85.15.051	.. Assembled portable radio-broadcast receivers	} Taxable Value	.. 30%
85.15.052	.. Partly assembled portable radio-broadcast receivers		
85.15.061	.. Assembled or partly assembled radio-broadcast receivers, non-portable		
90.07.019	.. Other photographic cameras		
90.07.020	.. Photographic flashlight apparatus		
90.08.010	.. Cinematographic cameras, projectors, etc.		
90.09.009	.. Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reproducers		
92.11.010	.. Coin-operated electric gramophones	} Taxable Value	.. 40%
92.11.021	.. Other electric gramophones, assembled or partly assembled		

THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
92.11.031 ..	Television image recorders, assembled ..	} Taxable Value	50%
92.11.032 ..	Television image recorders, partly assembled		
92.11.042 ..	Other sound recorders (including tape recorders) ..		
			.. 40%

FOURTH SCHEDULE

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

1. Delete all references to tariff Nos. 17.01.011, 19.02.001, 21.07.003, 37.06.000, 37.07.003 to 37.07.009 inclusive, 39.01.062, 39.01.199, 39.02.161, 39.02.169, 39.02.211, 39.02.212, 39.02.319, 48.16.009, 49.07.002, 70.10.001, 72.01.000, 84.24.010, 84.24.090, 87.01.020 and 87.04.001 to 87.06.003 inclusive.
2. Amend tariff No. 48.01.089 to read 48.01.086.
3. Insert new tariff Nos. and the corresponding descriptions in their respective sequence, as shown below:—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
15	15.07.082 15.07.102 15.11.000	Palm oil, refined or purified. Palm kernel oil, refined or purified. Glycerol and glycerol lyes.
36	36.05.001 36.05.002	Very (light) flares and railway fog signals. Rain and anti-hail rockets and bombs; distress and life-saving rockets.
38	38.15.000	Prepared rubber accelerators.
39	39.07.088	Boot and shoe lasts and trees.
44	44.25.002 44.28.003	Boot and shoe lasts and trees. Coffins.
57	57.03.000 57.04.011 57.04.012	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes). Sisal fibres and fibres of the agave family, raw or processed but not spun. Sisal tow and fibres of the agave family, raw or processed but not spun.
72	72.01.010 72.01.021 72.01.029	Coins, other than gold, not being legal tender. Gold coin. Currency coins (other than gold coins).
73	73.02.010 73.02.020 73.13.040 73.40.045	Ferro-manganese. Ferro-silicon. Tinned sheets and plates of iron or steel. Fire hose reels.
82	82.02.001 82.02.009 82.03.010 82.03.020 82.03.032 82.03.033	Butchers' saws. Other saws. Wrenches and spanners. Files and rasps. Perforating punches. Sealing pliers and seal closers.

FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	82.03.039	Other pliers, punches, etc.
	82.04.009	Other hand tools (anvils, vices, etc.).
	82.05.000	Interchangeable tools for hand tools, for machine tools, etc.
	82.07.000	Tool-tips and plates of sintered metal carbides, etc.
83	83.07.003	Street lamps.
	83.07.004	Locomotive and railway rolling stock lanterns.
	83.07.005	Parts and fittings for street lamps.
84	84.01.010	Steam or other vapour generating boilers and super heated water boilers.
	84.01.020	Parts of boilers.
	84.02.010	Auxiliary plant for use with boilers.
	84.02.020	Parts of auxiliary plant.
	84.03.000	Producer gas and water gas generators.
	84.05.011	Steam engines incorporating boilers.
	84.05.019	Power units not incorporating boilers.
	84.05.020	Parts of steam engines.
	84.06.032	Engines for tractors.
	84.06.050	Marine propulsion engines, other than outboard.
	84.07.010	Water turbines.
	84.07.020	Other hydraulic engines and motors.
	84.07.030	Regulators for and parts of hydraulic engines.
	84.08.041	Spring operated and weight operated motors.
	84.09.000	Mechanically propelled road rollers.
	84.10.020	Reciprocating pumps other than those for dispensing fuel or lubricants of the types used in filling stations or garages and fitted or designed to be fitted with a measuring device.
	84.10.030	Centrifugal pumps other than those for dispensing fuel or lubricants of the types used in filling stations or garages and fitted or designed to be fitted with a measuring device.
	84.10.040	Rotary pumps, other than those for dispensing fuel or lubricants of the types used in filling stations or garages and fitted or designed to be fitted with a measuring device.
	84.10.051	Other pumps for liquid and liquid elevators.
	84.11.019	Pumps or compressors, other.
	84.11.029	Parts for pumps or compressors, other.
	84.11.031	Free piston generators for gas turbines.
	84.11.039	Parts, other, for free piston generators for gas turbines.
	84.11.041	Fans, blowers and the like.
	84.11.049	Parts of other fans, blowers and the like.
	84.13.000	Furnace burners for liquid fuel.
	84.14.000	Industrial and laboratory furnaces and ovens, non-electric.
	84.15.041	Parts of refrigerators.
	84.15.049	Parts of refrigerators and refrigerating equipment, other.
	84.16.000	Calendering and similar rolling machines.
	84.17.019	Parts of domestic water heaters.
	84.17.022	Parts of other water heaters.
	84.17.023	Other machinery plant and equipment, heating.
	84.17.029	Parts of tariff No. 84.17.023.
	84.18.011	Cream separators.
	84.18.019	Other centrifuges.

FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
84	84.18.039	Parts, other centrifuges.
	84.19.020	Other machinery for cleaning, drying, filling, closing, sealing, capsuling, labelling or wrapping containers.
	84.19.039	Parts of the machinery of tariff No. 84.19.020.
	84.21.001	Mechanical appliances for projecting dispersing or spraying liquids or powders.
	84.21.002	Fire extinguishers.
	84.21.009	Other mechanical spraying appliances.
	84.23.010	Pile-drivers; snow-ploughs, self-propelled.
	84.23.020	Bulldozers, angledozers and levellers, self-propelled.
	84.23.030	Mechanical shovels and excavators, self-propelled.
	84.23.040	Other machinery, self-propelled, earth-moving.
	84.23.050	Boring and sinking machinery, not self-propelled.
	84.23.060	Other machinery, not self-propelled, earth-moving.
	84.23.070	Parts of earth-moving equipment.
	84.24.011	Ploughs designed to be drawn by manual power or by animals, non-self-propelled.
	84.24.012	Other ploughs.
	84.24.051	Parts of lawn and sports ground rollers.
	84.27.010	Machinery, juice crushing.
	84.27.020	Parts, juice crushing machinery.
	84.28.011	Plate mills and hammer mills.
	84.28.021	Parts of plate mills and hammer mills.
	84.29.010	Machinery, grain milling.
	84.29.020	Parts, grain milling machinery.
	84.30.011	Tea processing machinery.
	84.30.012	Sugar manufacturing or refining machinery.
	84.30.019	Other food processing machinery.
	84.30.029	Parts of food processing machinery.
	84.31.010	Machinery for making cellulosic pulp.
	84.31.020	Machinery for making or finishing paper or paperboard.
	84.31.030	Parts, pulp making machinery.
	84.32.010	Machinery, bookbinding.
	84.32.020	Parts, bookbinding machinery.
	84.33.010	Machines and machinery, paper cutting.
	84.33.020	Parts, paper cutting machinery.
	84.34.019	Machinery for type-founding or type-setting.
	84.34.020	Printing type.
	84.34.039	Parts, other type-setting machines.
	84.35.019	Other rotary presses.
	84.35.022	Other platen presses.
	84.35.032	Other printing machinery.
	84.35.042	Other machines for uses ancillary to printing.
	84.35.059	Parts, other industrial printing machines.
	84.36.010	Machines for extruding man-made textiles.
	84.36.020	Machines of a kind used for processing natural or man-made textile fibres.
	84.36.030	Textile spinning or twisting machines.
	84.37.010	Weaving machines (looms).
	84.37.020	Knitting machines.
	84.37.030	Other machines, sizing, etc.
	84.38.010	Parts and accessories for use with the machines for extruding man-made textiles and machines of a kind used for processing, twisting, spinning, doubling, throwing and reeling textiles.

FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
84	84.38.020	Auxiliary machinery for use with weaving and knitting machines including yarn preparing, warping and sizing machines.
	84.38.030	Parts and accessories for use with machinery of tariff No. 84.38.020.
	84.39.000	Machinery for the manufacture or finishing of felt.
	84.40.079	Parts, other machines for treating fabric.
	84.41.010	Sewing machines.
	84.41.020	Sewing machine needles, etc.
	84.42.000	Machinery for preparing leather.
	84.43.010	Converters, ladles, ingot moulds and casting machines.
	84.43.020	Parts of converters, ladles, ingot moulds and casting machines.
	84.44.010	Rolling mills.
	84.44.020	Rolls and other parts for rolling mills.
	84.45.010	Machine-tools operating by electric processes.
	84.45.020	Gear cutting machines.
	84.45.030	Lathes.
	84.45.040	Reaming or milling machines.
	84.45.050	Drilling or boring machines.
	84.45.060	Sawing (including friction or abrasive cutting off) machines.
	84.45.070	Planing machines.
	84.45.080	Tapping or screw-cutting machines.
	84.45.090	Sharpening, trimming, and similar machines.
	84.45.100	Presses, other than those of tariff Nos. 84.45.110, 84.45.120 and 84.45.130.
	84.45.110	Forging machines and stamping machines.
	84.45.120	Bending, forming, folding or flattening machines.
	84.45.130	Shearing, punching or notching machines.
	84.45.140	Other machine-tools for working metal or metal carbides.
	84.46.000	Machine-tools for working stone, etc.
	84.47.000	Machine-tools for working wood, cork, etc.
	84.48.010	Work holders, self-opening dieheads, etc.
	84.48.020	Other accessories and parts for use with machine-tools for working metal or metal carbides, excluding tools for working in the hand, or gas-operated welding, brazing, cutting and surface tempering appliances.
	84.48.030	Other accessories and parts for use with the machine-tools for working stone and wood.
	84.49.010	Tools for working in the hand, pneumatic or with self-contained non-electric motor.
	84.49.020	Parts of tariff No. 84.49.010.
	84.50.000	Gas-operated welding, brazing, cutting and surface tempering appliances.
	84.56.010	Sorting, screening, separating or washing machines for stone, etc.
	84.56.020	Crushing or grinding machinery.
	84.56.030	Mixing or kneading machinery.
	84.56.040	Other machines and machinery, earth processing.
	84.56.050	Parts, earth processing machines.
	84.57.000	Glass-working machines.
	84.59.020	Machines and mechanical appliances for public works, building or the like.
	84.59.030	Machines and mechanical appliances for the animal or vegetable fats and oils industry.
	84.59.040	Machines and mechanical appliances for the rubber or artificial plastic materials industries.

FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
84	84.59.050	Machines and mechanical appliances for the tobacco industry.
	84.59.060	Machines and mechanical appliances for treating wood.
	84.59.070	Machines and mechanical appliances for treating metal or metal carbides.
	84.59.080	Other machines and mechanical appliances.
	84.59.090	Parts of machines and mechanical appliances of tariff Nos. 84.59.020 to 84.59.080.
	84.60.000	Moulding boxes for metal foundry.
85	85.01.010	D.C. motors and generators.
	85.01.020	Other motors, including universal (A.C./D.C.) motors.
	85.01.030	A.C. generators.
	85.01.040	Generating sets with internal combustion piston engines.
	85.01.050	Rotary converters.
	85.01.060	Parts of the goods of tariff Nos. 85.01.010 to 85.01.050.
	85.01.070	Liquid dielectric transformers.
	85.01.080	Other transformers and parts.
	85.01.090	Static converters, rectifiers and rectifying apparatus.
	85.01.100	Inductors.
	85.01.110	Parts of the goods of tariff Nos. 85.01.070, 85.01.090 and 85.01.100.
	85.02.000	Electro-magnets; permanent magnets.
	85.05.000	Tools for working in the hand, with self-contained electric motor.
	85.08.003	Parts of sparking plugs and glow plugs.
	85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof.
	85.11.020	Electric or laser-operated machines, etc.
	85.15.023	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers.
	85.15.032	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers.
	85.15.053	Unassembled portable radio-broadcast receivers including receivers incorporating sound recorders or reproducers.
85.15.062	Unassembled other radio-broadcast receivers.	
85.16.000	Electric traffic control equipment for railways, inland waterways, ports and airfields.	
85.17.001	Fire alarm and fire detection systems.	
87	87.01.010	Track-laying tractors.
	87.04.001	Chassis for track-laying tractors (tariff No. 87.01.010).
	87.04.003	Chassis for wheeled tractors (tariff No. 87.01.030).
	87.04.004	Chassis for ambulances and hearses (tariff No. 87.02.033).
	87.04.009	Chassis for fire-engines, fire-escapes and street-cleaning vehicles (tariff No. 87.03.001) and for mobile radiological units and mobile clinics (tariff No. 87.03.004).
	87.05.001	Bodies for track-laying tractors (tariff No. 87.01.010).
	87.05.003	Bodies for wheeled tractors (tariff No. 87.01.030).
	87.05.004	Bodies for ambulances and hearses (tariff No. 87.02.033).
	87.05.009	Bodies for fire-engines, fire-escapes and street-cleaning vehicles (tariff No. 87.03.001) and for mobile radiological units and mobile clinics (tariff No. 87.03.004).

FOURTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	87.08.000	Tanks and other armoured fighting vehicles.
	87.14.031	Wheelbarrows.
89	89.01.010	Warships of all kinds.
	89.02.000	Vessels specially designed for towing (tugs) or pushing other vessels.
	89.03.000	Light-vessels, fire floats, dredgers of all kinds, floating cranes, floating docks, etc.
	89.04.000	Ships, boats, and other vessels for breaking up.
	89.05.000	Floating structures (coffer-dams, landing stages).
92	92.11.022	Other electric gramophones and record players, unassembled.
	92.11.033	Television image and sound recorders and reproducers, magnetic, unassembled.
93	93.03.000	Artillery, machine-guns, etc.
	93.07.020	Bombs, grenades, torpedoes, mines, etc.

FIFTH SCHEDULE

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

Insert new tariff Nos. and the corresponding descriptions in their respective sequence, as shown below:—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
57	57.04.011	Sisal fibres and fibres of the agave family raw or processed but not spun.
	57.04.012	Sisal tow and fibres of the agave family raw or processed but not spun.
82	82.02.001	Butchers saws.
	82.02.009	Other saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades).
	82.03.010	Wrenches and spanners (excluding tap wrenches).
	82.03.020	Files and rasps.
	82.03.032	Perforating punches.
	82.03.033	Sealing pliers and seal closers.
	82.03.039	Other hand tools, e.g. pincers, tinmen's snips, bolt croppers and the like.
	82.04.009	Other hand tools including glaziers' diamonds, not falling within any other heading of Chapter 82.
	82.05.000	Interchangeable tools for hand tools, for machine tools or for power operated hand tools (for example, for pressing, stamping, drilling, cutting, turning, dressing, morticing or screw driving), including dies for metal, and rock drilling bits.
	82.07.000	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium).
83	83.07.003	Street lamps.
87	87.14.031	Wheelbarrows.