

Note.—This Act supersedes the Act of the same title published in the Kenya Gazette Supplement No. 79 (Acts No. 7) of 2nd October, 1992.

THE FINANCE (No. 2) ACT, 1992
No. 9 of 1992

Date of Assent: 24th September, 1992

Date of Commencement: See Section 1

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

ENACTED by the Parliament of Kenya, as follows:-

PART I - PRELIMINARY

Short title and commencement.

1. This Act may be cited as the Finance (No.2) Act, 1992 and shall come into operation, or be deemed to have come into operation, as follows-

- (a) sections 6, 10, 12 and 13, on the 13th October, 1978;
- (b) section 41, on the 1st January, 1987;
- (c) section 55, on the 1st January, 1988;
- (d) section 40(b), on the 1st January, 1991;
- (e) section 17, on the 1st October, 1991;
- (f) section 34(b), on the 10th January, 1992;
- (g) section 31(e) and 59, on the 1st July, 1992;
- (h) sections 31(b), 36, 38, 39, 40(a), 42, 43, 44, 46, 48, 49, 50, 51, 53, 54, 56, 57 and 58, on the 1st January, 1993;
- (i) section 28(c), on the 1st February, 1993;
- (j) section 45, on the 1st January, 1994;
- (k) all other provisions, on the 5th June, 1992.

PART II - CUSTOMS AND EXCISE

Amendment of
section 2 of Cap.
472.

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

(a) in subsection (1), by inserting the following new definition in its appropriate alphabetical sequence-

"variable import duty" means import duty imposed on goods imported into Kenya and specified in the Eleventh Schedule;

(b) by deleting subsection (3) (e) (ii) and inserting the following paragraph-

(ii) subject to the provisions of subparagraph (i), packing materials for goods therein shall be classified with the goods if they are of a kind normally used for packing such goods but this subparagraph is not applicable when such packing materials or packing containers are clearly suitable for repetitive use.

Amendment of
section 12 of Cap.
472.

3. Section 12 (2) of the Customs and Excise Act is amended in paragraph (b) by deleting the commas and words ", with the approval of the Minister," appearing in the proviso thereto.

Amendment of
section 40 of Cap.
472.

4. Section 40 (1) (c) of the Customs and Excise Act is amended by deleting the expression "subject to the approval of the Minister or a person appointed by him in writing,".

Amendment of
section 42 of Cap.
472.

5. Section 42 (1) of the Customs and Excise Act is amended by deleting the expression "The Minister or a person duly authorised by him in writing" and inserting "The Commissioner".

Amendment of
section 51 of Cap.
472.

6. Section 51 of the Customs and Excise Act is amended-

(a) by deleting the word "building" wherever it appears and inserting the words "premises, room or enclosed area"; and

(b) in subsection (3), by deleting the word "annual".

Amendment of
section 58K of
Cap. 472.

7. Section 58K of the Customs and Excise Act is amended by deleting the expression "Minister" and inserting "Commissioner".

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Amendment of
section 117 of
Cap.472.

8. Section 117 of the Customs and Excise Act is amended-
(a) in subsection (1), by inserting the following new paragraph immediately after paragraph (e)-

(f) in respect of the goods specified in the Eleventh Schedule which are imported into Kenya, variable import duty in accordance with that Schedule;

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

(2) Notwithstanding subsection (1), no duty shall be charged on-

(a) the goods listed in Part A of the Third Schedule, when imported, or purchased before clearance through the customs, for use by the persons named in that Part in accordance with any condition attached thereto as set out in that Part; and

(b) the goods listed in Part B of the Third Schedule when imported or purchased before clearance through the customs, in accordance with any condition attached thereto as set out in that Part.

(3) Notwithstanding subsection (2), the goods listed in Part C of the Third Schedule shall, when imported or purchased before clearance through the customs for use by the persons named, or in accordance with any conditions attached thereto as set out, in that Part, be charged duty at the rates specified therein.

Amendment of
section 119 of
Cap.472.

9. Section 119 of the Customs and Excise Act is amended by renumbering subsections (3), (4) and (5) as (4), (5) and (6) respectively and inserting the following new subsection (3)-

(3) The Minister may, by order in the Gazette, amend the Eleventh Schedule.

Amendment of
section 127A of
Cap. 472.

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

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

(4) Notwithstanding subsection (3), the rate of exchange applicable shall be further determined as the rate which was prevailing at the close of the last working day of the previous week and shall remain valid throughout the week.

(5) Where an entry has been checked and accepted by the proper officer, the goods shall be presented for shipment to the proper officer, and the export duty if payable shall be paid, within five days from the date of acceptance, and in default, a new assessment of the value shall be redetermined in accordance with subsections (3) and (4).

Replacement of
section 138 of
Cap.472.

11. The Customs and Excise Act is amended by repealing section 138 and inserting the following-

Power of Minister
to remit duties.

138.(1) Subject to subsection (2), the Minister may, by order in the Gazette, remit duty payable by any person on goods, aircraft, vessels or vehicles imported by that person if he is satisfied that it is in the public interest to do so.

(2) Remission under subsection (1) shall only be in respect of-

(a) capital goods, excluding motor vehicles, purchased from funds derived from sources outside Kenya for new investments aimed at net foreign exchange savings or earnings subject to the rates specified in Part C of the Third Schedule;

(b) capital goods, excluding motor vehicles, for the establishment of small scale industries subject to such conditions and limitations as may be specified in the order and to the rates specified in Part C of the Third Schedule;

(c) such other goods, including motor vehicles, donated or purchased for donation by any person to organizations or institutions approved by the Government;

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

(e) capital equipment and machinery imported solely for use in the manufacture of goods in a licensed customs bonded factory for export only;

(f) goods, including motor vehicles and aircraft, imported or purchased by any company which has been granted an oil exploration or oil prospecting licence in accordance with a production sharing contract with the Government of Kenya and in accordance with the provisions of the Petroleum (Exploration and Production) Act; and

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(g) official aid funded projects.

(3) Pending the publication of an order under subsection (1), the Minister may direct the Commissioner to remit duty as though the order had actually been published:

Provided that the order shall be published within ninety days from the date the Minister issues the direction under this subsection; and the fact that the order is not published shall not affect the validity of anything done pursuant thereto during the period of ninety days.

(4) Notwithstanding subsection (2), a remission under subsection (1) granted prior to the 4th June, 1992 shall remain in force until the 30th September, 1992 and shall then expire:

Provided that where the remission granted under subsection (1) has an expiry date it shall expire on the date specified therein or the 30th September, 1992, whichever is the earlier, except in the case of foodstuffs where the order shall expire on the date specified or on the 31st December, 1992, whichever is earlier.

Amendment of
section 139 of
Cap. 472.

12. Section 139 (1)(f) of the Customs and Excise Act is amended by inserting the following new subparagraph-

(vi) they have been used for the manufacture of power alcohol and if he is further satisfied that the power alcohol has been delivered from the factory in such quantities as he may determine to a hydrocarbon bonded warehouse for the manufacture of gasohol.

Insertion of section
158B in Cap. 472.

13. The Customs and Excise Act is amended by inserting the following new section immediately after section 158A-

Commissioner may
refrain from
recovering duty in
certain cases.

158B. (1) Notwithstanding the provisions of this Act, in any case where the Commissioner is of the opinion that he should refrain from recovering duty from any person by reason of impossibility, or undue difficulty or expense of recovery of the duty, the Commissioner may refrain from recovering the duty in question and thereupon liability to the duty shall be deemed to be extinguished or abandoned.

(2) Where the Commissioner has decided to refrain from recovering duty under subsection (1), he shall report that decision in writing to the Minister as soon as possible after the 30th June next following his decision.

(3) Where a case has been referred to him, and where he considers it appropriate, the Minister may, in writing, direct the Commissioner to-

(a) take such action under this section as the Minister may deem fit; or

(b) obtain the direction of the court upon the case.

Amendment of the
First Schedule to
Cap.472.

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

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

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

Amendment of the
Third Schedule to
Cap.472.

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

(1) in Part A (special exemptions)-

(a) in item 12, by-

(i) deleting from subparagraphs (a) and (b) of paragraph (1) the figures "sh.10,000/= wherever they appear and inserting the figures "sh.40,000/=";

(ii) inserting a new subparagraph (c) in paragraph (1) as follows-

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(c) including equipment, motor vehicles, vessels and aircraft, consigned to or imported by any organization, if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such by the Registrar of Societies under section 10 of the Societies Act, and are approved by the Commissioner of Social Services for use by the charitable organization in medical treatment, educational, religious or rehabilitation work, provided that the Treasury has given its approval in writing where the duty exceeds sh.40,000/=;

(iii) deleting paragraph (3) and inserting the following-

(3)(a) Goods consigned to the Kenya Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner may impose; and

(b) equipment, motor vehicles and aircraft donated or purchased for alleviation of hardship or disaster, subject to such limitations and conditions as the Commissioner may impose, provided the Treasury has given its approval in writing where the duty exceeds sh.40,000/=;

(b) in item 27, by inserting the words "or from a secondment to a Government approved assignment"; immediately after the word "Missions"

(c) by inserting the following new items-

13. Religious Bodies

Altar bread, communion wafers and sacramental wine, imported or purchased by, or for presentation to, any religious body for use in the conduct of religious services.

29. *Kenya Police*

Equipment, machinery and motor vehicles, including aircraft and vessels, for the official use of the Kenya Police with the written approval of the Treasury.

30. *University Lecturers*

One motor vehicle (excluding a bus or a mini-bus of a seating capacity of more than 14 passengers or a goods carrying vehicle of a load carrying capacity exceeding two tonnes) imported or purchased by a university lecturer (or the equivalent grade) of a university approved by the Minister, in consultation with the Minister for the time being responsible for education, whose terms of employment are permanent or who is engaged on contract terms of not less than three years in aggregate:

Provided that-

(a) the exemption under this item shall apply once in every four years; and

(b) any beneficiary to this exemption who leaves the university service within three years from the date of acquisition of the vehicle shall be required to pay the duty due on the vehicle unless termination of employment is for reason of death or retirement provided the retiree has at least four years of service.

31. *The Kenya Olympic Team*

Equipment imported under written authority of the Permanent Secretary to the Treasury by or on behalf of the Ministry for the time being responsible for sports for the sole use of the Kenya Olympic Team.

32. *Family Planning Association of Kenya*

Contraceptives imported by or on behalf of the Family Planning Association of Kenya for the sole use of the Association in family planning activities in Kenya, including contraceptive pills, creams, jellies, foams, foaming tablets, condoms, diaphragms, loops, and other forms of oral contraceptives.

(2) in Part B (general exemptions)-

(a) by inserting the words "the national carrier or" immediately after the words "for use by" appearing in the first line of item 1.

(b) in item 8(3)-

(i) by inserting the following new subparagraph immediately after sub-paragraph (ii) of the proviso-

(iii) notwithstanding the definition of "owner" in section 2 of this Act, only a person who is the legal owner of the motor vehicle (including a person who satisfies the Commissioner that the ownership of the vehicle was on hire purchase terms during the period of three hundred and sixty days) shall qualify for exemption under this item;

(ii) by deleting the words "Provided that the Commissioner may waive" appearing at the beginning of the second proviso to subparagraph (c) and inserting the words "Provided further that the Commissioner may waive".

(c) by deleting all references to the following items-

- 13. Fuel for coasting vessels
- 18. Road and Traffic Signs and Signals
- 24. Materials and Equipment for use in the Construction of Tourist Hotels Financed from External Sources; and

(d) by inserting the following new items-

25. Breeding Animals, Semen and Fish Ova

Live animals, semen for artificial insemination and fish ova, imported for breeding purposes subject to approval by the Director of Veterinary Services or the Director of Fisheries.

26. Raw Materials for Manufacture of Medicaments

Raw materials which the Commissioner is satisfied are for the sole use in the manufacture of medicaments by manufacturers approved and listed in the Gazette by the Permanent Secretary to the Treasury in consultation with the Director of Medical Services or Director of Veterinary Services.

27. Diagnostic Reagents

Diagnostic reagents recommended by the Director of Medical Services or the Director of Veterinary Services and approved by the Treasury for use in hospitals and clinics subject to such limitations as the Commissioner may impose.

28. Shade Netting for Apicultural or Horticultural Use

Shade netting for materials of plastics recommended by the Director of Agriculture to the Commissioner as being solely for use as shading for plants or agricultural and horticultural produce and in such quantities as the Commissioner may allow.

29. Reinforced Vinyl Chloride Sheeting (P.V.C.) for Agricultural or Horticultural Use

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

30. Jet Fuel and Aviation Spirit

Jet fuel or aviation spirit for use by cargo carriers uplifting only goods for export from Kenya.

31. Goods acquired Through Raffles

Goods including motor vehicles acquired by a winner through a raffle approved by the Betting Control and Licensing Board and which had hitherto been donated duty free or under an exemption order made under this Act to a charitable or a non profit making organization approved by the government but duty shall be payable upon the winner of the raffle disposing of the goods or vehicles to a non-privileged person.

(3) by inserting the following new Part C-

Part C - Special Duty Rate

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

1. Fuel for Coasting Vessels

Light amber mineral fuel oil, for use in high-speed engines, shipped as stores in quantities approved by the Commissioner in any coasting vessels of not less than 10 tons register.

2. Road and Traffic Signs and Signals

Road and traffic signs, signals and warning signs, including reflective road studs, designed to protect the public from danger

(excluding raw materials).

3. Materials and Equipment for Use in the Construction of Tourist Hotels financed from External Sources

All materials and equipment, excluding vehicles, the importation of which is approved by the Permanent Secretary to the Treasury for use in the construction of tourist hotels financed from external sources subject to the production of such evidence as the Commissioner may require as to the quantity, quality and type of goods required for the project.

4. Goods purchased from Funds Derived from Sources outside Kenya

Capital goods, plant and machinery, excluding vehicles, purchased from funds derived from sources outside Kenya for new investments aimed at net foreign exchange savings or earnings and subject to written approval by the Permanent Secretary to the Treasury.

5. Small Scale Industries

Capital goods for the establishment of small scale industries, approved by the Permanent Secretary to the Treasury and subject to such conditions as may be specified in the order made under section 138.

Amendment of the Fifth Schedule to Cap. 472.

16. The Fifth Schedule to the Customs and Excise Act (excise duties) is amended by making the various amendments set out in the Third Schedule to this Act.

Amendment of the Fifth Schedule to Cap. 472.

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

(a) in Part A (prohibited imports), by deleting items 8 and 9;

(b) in Part C (prohibited exports), by deleting item 2.

Insertion of new Eleventh Schedule to Cap.472.

18. The Customs and Excise Act is amended by inserting the new Eleventh Schedule set out in the Fourth Schedule to this Act.

PART III - VALUE ADDED TAX

Amendment of
section 8 of No. 7
of 1989.

19. Section 8 of the Value Added Tax Act, 1989 is amended by deleting subsection (2) and inserting the following new subsection-

(2) A supply or importation of goods or services is zero rated by virtue of this section if the goods or services are of the description for the time being specified in the Fifth Schedule or Part B and Part D of the Eighth Schedule or are goods or services imported or purchased by persons specified in Part A or Part C of the Eighth Schedule or the supply or importation is of a description so specified.

Amendment of
section 9 of No. 7
of 1989.

20. Section 9 of the Value Added Tax Act, 1989 is amended by inserting the following new subsection immediately after subsection (5)-

(6) Notwithstanding the provisions of subsection (2)(c), financial charges incurred by a person who purchases taxable goods on hire purchase terms from a taxable person engaged in hire purchase business in accordance with the Hire-Purchase Act shall be excluded from the taxable value.

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Amendment of
section 11 of No.
7 of 1989.

21. Section 11(1) of the Value Added Tax Act, 1989 is amended by repealing the proviso thereto and inserting the following new proviso-

Provided that no input tax may be deducted more than six months after that input tax became due and payable pursuant to section 13.

Replacement of
section 12 of No.
7 of 1989.

22. The Value Added Tax Act, 1989 is amended by repealing section 12 and inserting the following new section-

Tax paid stock on
registration

12.(1) When on the date he becomes registered, a person has in stock goods on which tax has been paid and which are intended for use in making taxable supplies, he may, within thirty days, claim relief from the tax shown to have been paid on those goods.

(2) The Commissioner may, subject to such conditions as may be prescribed, authorise the registered person to make an appropriate deduction from the tax payable on his next return on being

satisfied that the claim for relief is justified.

(3) The claim for relief from tax under subsection (1) shall be made in the prescribed form.

Amendment of
section 13 of No.
7 of 1989.

23. Section 13 of the Value Added Tax Act, 1989 is amended by deleting the full stop at the end of subsection (3) and inserting a colon and the following new proviso-

Provided that where the last day of the month falls on a public holiday, a Saturday or a Sunday, the return together with the payment of the tax thereof, shall be submitted on the last working day of that month.

Amendment of
section 23 of No.7
of 1989.

24. Section 23 of the Value Added Tax Act, 1989 is amended by inserting the following new subsections immediately after subsection (2)-

(3) Remission under subsection (1) shall not apply to a registered person, and shall only apply in respect of-

(a) capital goods, excluding motor vehicles, purchased from funds derived from sources outside Kenya for new investment aimed at net foreign exchange savings or earnings; and

(b) such other goods, including motor vehicles, donated or purchased for donation by any person to organizations or institutions approved by the Government; and

(c) goods, including motor vehicles and aircraft, imported or purchased by any company which has been granted an oil exploration or oil prospecting licence in accordance with a production sharing contract with the Government of Kenya and in accordance with the provisions of the Petroleum (Exploration and Production) Act; and

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(d) capital equipment and machinery imported or purchased solely for use in the manufacture of goods in a licensed customs bonded factory for export only; and

(e) official aid funded projects.

(4) Pending the publication of an order under subsection (1), the Minister may direct the Commissioner to remit duty as though the order had actually been published:

Provided that the order shall be published within ninety days from the date the Minister issues the direction under this subsection; and the fact that the order is not published shall not affect the validity of anything done pursuant thereto during the period of ninety days.

(5) Notwithstanding subsection (2), a remission under subsection (1) granted prior to the 4th June, 1992 shall remain in force until the 30th September, 1992 and shall then expire:

Provided that where the remission granted under subsection (1) has an expiry date it shall expire on the date specified therein or the 30th September, 1992, whichever is the earlier, except in the case of foodstuffs, in which case the order shall expire on the date specified or on 31st December, 1992 whichever is earlier.

Amendment of section 33 of No. 7 of 1989.

25. Section 33 of the Value Added Tax Act, 1989 is amended by renumbering subsection (3) as subsection (4) and inserting the following new subsection (3)-

(3) Notwithstanding subsection (2), where a registered person wishes to appeal against tax arising from an assessment by the Commissioner under paragraph 7 of the Seventh Schedule, such a person shall deposit fifty percent of the tax assessed before the appeal is registered:

Provided that the amount so deposited shall be credited to the aggrieved person if the decision of the Tribunal is in his favour.

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

26. The Value Added Tax Act, 1989 is amended by repealing the First Schedule (rates of tax) and inserting the new First Schedule set out in the Fifth Schedule to this Act.

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

27. The Value Added Tax Act, 1989 is amended by repealing the Second Schedule (exempt goods) and inserting the new Second Schedule set out in the Sixth Schedule to this Act.

Amendment of the Third schedule to No. 7 of 1989.

28. The Third Schedule to the Value Added Tax Act, 1989 is amended-

(a) by deleting item 10 and inserting the following-

10. Services supplied by brokers but excluding services supplied by insurance brokers, stock exchange brokers, and tea and coffee brokers dealing exclusively in tea and coffee for export.

(b) by deleting item 20 and inserting the following new item-

20. Accommodation and all other services provided by a hotel owner or operator including telecommunications, entertainment, laundry, dry cleaning, storage, safety deposits, conference and business services, but excluding restaurant services, and sporting services subject to written approval by the Commissioner for the exclusion of the sporting services.

(c) by deleting item 21 and inserting the following new item-

21. Restaurant services, including bar and beverage services, supplied by a restaurant owner or operator.

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

29. The Fourth Schedule to the Value Added Tax Act, 1989 (designated goods) is amended by inserting the following tariff numbers and corresponding descriptions in their proper numerical sequence-

<i>Tariff No.</i>	<i>Tariff Description</i>
7003.11.00	Non-wired sheets of cast or rolled glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.
7003.19.00	Other non-wired sheets of cast or rolled glass.
7003.20.00	Wired sheets of cast or rolled glass.
7003.30.00	Profiles of cast or rolled glass.
7004.10.00	Drawn glass and blown glass in sheets, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent or reflecting layer.
7004.90.00	Other drawn glass and blown glass, in sheets.
7005.10.00	Non-wired glass, in sheets having an absorbent or reflecting layer.
7005.21.00	Other non-wired glass, in sheets coloured throughout the mass (body tinted), opacified, flashed or merely surface ground.
7005.29.00	Other non-wired glass in sheets.

7005.30.00	Wired glass in sheets.
7006.00.00	Glass of heading No.70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.
7007.19.00	Other toughened (tempered) safety glass.
7007.29.00	Other laminated safety glass.
7008.00.00	Multiple-walled insulating units of glass.

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

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

(a) in Part A (zero rated supplies), by inserting the following item immediately after item 4-

5. Shipstores supplied to international sea and air carriers on international voyage or flight.

(b) by deleting Part B (zero rated goods) and inserting the new Part B set out in the Seventh Schedule to this Act.

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

31. The Sixth Schedule to the Value Added Tax Act, 1989 is amended-

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

(1) in the course of his business has manufactured or expects to manufacture and supply taxable goods, or expects to supply taxable services other than services referred to in subparagraph (2), the value of which exceeds in any of the following periods the values shown for that period-

twelve months	shs. 300,000
nine months	shs. 240,000
six months	shs. 165,000
three months	shs. 90,000;

(b) in paragraph 1(2), by deleting the expression "shs.300,000, shs.240,000, shs.165,000 and shs.90,000" and inserting "shs.600,000, shs.480,000, shs.330,000 and shs.180,000" respectively;

(c) by deleting paragraph 1(4) and inserting the following-

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

twelve months	shs 300,000
nine months	shs 240,000
six months	shs 165,000
three months	shs 90,000

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

(d) by inserting the following proviso immediately after the end of paragraph 3A-

Provided that where a taxable person supplies taxable goods or taxable services similar to or of the same type as those for which the person is registered or is required to be registered, such goods or services shall be deemed to be taxable supplies;

(e) by inserting the following new paragraph immediately after paragraph 4-

4A. (1) Every registered person shall display the certificate of registration and any other form of identification as the Commissioner may require in a clearly visible place or places in his business premises; and where the taxable person has more than one place of business, certified copies of the certificate shall be displayed at each of those places.

(2) Any person, who does not display the certificate or other required forms of identification in such form and in a clearly visible place as required under subparagraph (1) shall be liable to a default penalty of twenty thousand shillings and, in addition, shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding one year or to both.

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

32. Paragraph 7 of the Seventh Schedule to the Value Added Tax Act, 1989 is amended by inserting the following new subparagraph immediately after subparagraph (1)-

(1A) Any registered person who fails to submit a return as required under subparagraph (1) within the period allowed shall be liable to a default penalty of five thousand shillings.

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

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

(1) in Part A (special exemptions)-

(a) in item 12(1) by-

(i) deleting "Sh.10,000/=" appearing in subparagraphs (a) and (b) and inserting "Sh.40,000/=";

(ii) inserting the following new paragraph-

(c) including equipment, motor vehicles, vessels and aircraft, consigned to or imported by any organization, if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such, by the Registrar of Societies under section 10 of the Societies Act, and approved by the Commissioner of Social Services for use by the charitable organization in medical treatment or rehabilitation work, provided that the Treasury has given its approval in writing where the tax exceeds sh.40,000/=;

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(iii) by deleting paragraph (3) and inserting the following-

(3)(a) Goods consigned to or purchased by the Kenya Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner may impose; and

(b) equipment, motor vehicles and aircraft donated for alleviation of hardship or disaster, subject to such limitations and conditions as the Commissioner may impose, provided the Treasury has given its approval in writing where the tax exceeds sh.40,000/=;

(b) by inserting the following new items immediately after item 29-

30. *Kenya Police*

Equipment, machinery and motor vehicles, including aircraft and vessels imported or purchased for the official use of the Kenya Police, with the written approval of the Treasury.

31. *University Lecturers*

One motor vehicle (excluding a bus or a mini-bus of a seating capacity of more than 14 passengers or a goods carrying vehicle of a load carrying capacity exceeding two tonnes) imported or purchased by a university lecturer (or the equivalent grade) of a university approved by the Minister, in consultation with the Minister for the time being responsible for education, whose terms

of employment are permanent or who is engaged on contract terms of not less than three years in aggregate:

Provided that-

(a) the exemption under this item shall apply once in every four years; and

(b) any beneficiary to this exemption who leaves the university service within three years from the date of acquisition of the vehicle shall be required to pay the taxes due on the vehicle unless termination of employment is for reason of death or retirement provided the retiree has at least four years of service.

32. *Kenya Olympic Team*

Equipment imported under written authority by the Permanent Secretary to the Treasury by or on behalf of the Ministry for the time being responsible for sports for the sole use of the Kenya Olympic Team.

33. *Family Planning Association of Kenya*

Contraceptives imported by or on behalf of the Family Planning Association of Kenya for the sole use of the Association in family planning activities in Kenya, including contraceptive pills, creams, jellies, foams, foaming tablets, condoms, diaphragms, loops, and other forms of oral contraceptives.

34. Registered Manufacturers in Customs Bonded factories

Taxable goods imported by registered manufacturers approved by the Treasury, which are used in, wrought into or attached to goods manufactured by them for sale in the course of manufacture in a customs bonded factory.

(2) in Part B (general exemptions) by inserting the following new items immediately after item 16-

17. Shade Netting for Agricultural or Horticultural use

Shade netting for materials of plastics recommended by the Director of Agriculture as being solely for use as shading for plants or agricultural and horticultural produce and in such quantities as the Commissioner may allow.

18. Reinforced Polyvinyl Chloride Sheets(P.V.C.) for Agricultural or Horticultural use

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

19. Goods Acquired Through Raffles

Goods including motor vehicles acquired by a winner through a raffle approved by the Betting Control and Licensing Board and which had hitherto been donated tax free or under an exemption order made under this Act, to a charitable or non-profit making organization approved by the Government, but tax shall be payable upon the winner of the raffle disposing of the goods or vehicles to a non privileged person.

20. Jet fuel and Aviation spirit

Jet fuel or aviation spirit for use by cargo carriers uplifting only goods for export from Kenya.

21. Diagnostic regents

Diagonostic reagents recommended by the Director of Medical Services or the Director of Veterinary Services and approved by the Treasury for use in hospitals and clinics subject to such limitations as the Commissioner may impose.

(3)in Part D, by deleting the goods listed therein and inserting the following:-

- (a) Bags for packing of bread, of polymer of ethylene, printed with the name of the product.
- (b) Bags for packing bread, of other plastics, printed with the name of the product.
- (c) Containers for packing of edible oils, fats and greasing emulsions, plastics, printed with the name of the product.
- (d) Unbleached kraft paper bags used only for packing wheat flour and maize flour.
- (e) Paper bags having a base of a width of 40 cm or more, for packing of wheat flour and maize flour, printed with the name of the product.
- (f) Other paper bags and cones, for packing of wheat flour and milk, maize flour and printed with the name of the product.
- (g) Sacks and bags of jute, for packing sugar or grain, printed with the name of the product.
- (h) Sacks and bags of polyethylene, for packing sugar, wheat or maize flour, printed with the name of the product.
- (i) Bags for packaging of wheat flour, of polymers of ethylene, printed with the name of the product.
- (j) Bags for packing of wheat flour, of other plastics, printed with the name of the product.
- (k) Polyethylene in tubing or sheeting form, for packing salt and sugar, printed with the name of the product.
- (l) Vegetable parchment in reel form for packing edible fats printed with the name of the product.
- (m) Wax coated paper in reels for packaging bread, printed with the name of the product.

- (n) Cartons, boxes and cases of non-corrugated paper or paperboard for packing edible oils and fats, printed with the name of the product.
- (o) Folding cartons, boxes and cases of non-corrugated paper or paperboard for packing edible oils and fats, printed with the name of the product.
- (p) Packing material to be used for the production and packing of seeds and seedlings for sowing, printed with the name of the seeds.

PART IV - LOCAL MANUFACTURES (EXPORT COMPENSATION)

Amendments to
Cap. 482.

34. The Local Manufactures (Export Compensation) Act is amended-

(a) in section 5, by re-numbering the existing subsection (1A) as subsection (1B) and inserting the following new subsection immediately after subsection (1)-

(1A). Notwithstanding subsection (1), no compensatory payment shall be made in respect of gold (non-monetary) and articles thereof, other precious and semi-precious metals or stones and their articles in semi-manufactured or fully manufactured form, before they are presented to the proper officer of customs for physical examination and certification prior to exportation;

(b) In the First Schedule, by inserting the following paragraph immediately after paragraph (d)-

(e) on or after the 10th January, 1992, eighteen per cent;

(c) in the Second Schedule by making the various amendments set out in the Eighth Schedule to this Act in the manner therein described.

PART V - INCOME TAX

Amendment of section 2 of Cap. 470. 35. Section 2 of the Income tax Act is amended-

(a) by deleting the definitions of "pensionable income", "qualifying dividend", "qualifying dividend rate of tax," and "wife's employment income" and inserting the following new definitions-

"pensionable income" means

(a) the employment income including employee benefits under section 3(2)(a)(ii), and as determined under section 37, of a member of a registered pension or provident fund or of an individual eligible to contribute to a registered individual retirement fund; and

(b) in the case of an individual eligible to contribute to a registered individual retirement fund, the gains or profits from business subject to tax under section 3(2)(a)(i) earned as the sole proprietor or as a partner of the business:

Provided that where a loss from business is realised, the loss shall be deemed to be zero;

"qualifying dividend" means that part of the aggregate dividend that is chargeable to tax under section 3(2)(b) and which has not been otherwise exempted under any other provision of this Act, but shall not include a dividend paid by a designated cooperative society subject to tax under section 19A(2) or 19A(3);

"qualifying dividend rate of tax" means the resident withholding tax rate in respect of a qualifying dividend specified in the Third Schedule;

"wife's employment income" means gains or profits from employment arising from a contract of service which is chargeable to tax under section 3(2)(a)(ii) and pensions, lump sums and withdrawals from a registered fund, public pension scheme or registered individual retirement fund which are chargeable to tax under section 3(2)(c), of a woman living with her husband, excepting income derived by her as a trustee or manager of a settlement created by her husband the income of which is deemed under section 25 or 26 to be the income of the settler or income derived by her as an employee of-

(a) a partnership in which her husband is a partner;

(b) her husband; or

(c) a company, the voting power of which is held to the extent of twelve and one-half per cent or more at any time during the year or income by her or by her husband or by both jointly, either directly or through nominees;

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

"compensating tax" means the addition to tax imposed under section 7A;

"dividend" means any distribution (whether in cash or property, and whether made before or during a winding up) by a company to its shareholders with respect to their equity interest in the company, other than distributions made in complete liquidation of the company of capital which was originally paid directly into the company in connection with the issuance of equity interests;

"public pension scheme" means a pension scheme that pays pensions or lump sums out of the Consolidated Fund.

Amendment of
section 3 of
Cap.470

36. Section 3 of the Income Tax Act is amended by deleting subsection (3) and inserting the following new subsection-

(3) For the purposes of this section -

(a) "person" does not include a partnership; and

(b) a bonus or interest paid by a designated cooperative society, as defined under section 19A, shall be deemed to be a dividend.

Amendment of
section 5 of
Cap.470

37. Section 5(2A)(b) of the Income Tax Act is amended in the definition of "prescribed rate of interest" by deleting subparagraph (ii) and the word "and" appearing at the end of subparagraph (ii) and inserting the following new subparagraphs-

(iii) in the year of income commencing on the 1st January, 1992, 10%; and

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

Amendment of
section 7 of Cap.
470.

38. Section 7 of the Income Tax Act is amended-

(a) in subsection (1)-

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

(c) when, in relation to a company that is being wound up voluntarily, profits (including profits realised on the disposition of assets of the company) whether earned before or during the winding up are distributed (whether in cash or otherwise), the distribution shall be deemed to be payment of a dividend;

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

(f) where a company issues ordinary or any other shares to any of its shareholders in respect of their existing shares in a ratio not proportionate to their holding of the existing equity, such distribution shall be treated as a dividend to the recipient shareholders to the extent of the value of the proportionate increase in their ownership of the company;

(b) by deleting paragraph (c) of subsection (2).

Insertion of new
section 7A in Cap.
470.

39. The Income Tax Act is amended by inserting the following new section immediately after section 7-

Dividend tax
account

7A.(1) A company resident in Kenya shall establish and maintain a dividend tax account in accordance with this Act.

(2) The initial amount in the dividend tax account shall be established in accordance with subsection (6) and the balance of the dividend tax account at the end of each year shall be carried forward to the subsequent year.

(3) The dividend tax account shall be increased as follows-

(a) by one shilling for every shilling of income tax paid by the company, excluding any final withholding tax paid on qualifying dividends received by the company, in years of income commencing in or after 1993 in respect of years of income commencing in or after 1988;

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

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

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

are declared with respect to any year of income commencing in or after 1988.

(5) If the amount of the dividend tax account would be decreased below zero in any instance as

a result of the deduction required by subsection (4), the company shall pay compensating tax with respect to the year of income in which the dividend causing the negative balance is paid, in an amount sufficient to bring such a resulting negative balance up to zero.

(6) The initial balance in the dividend tax account shall, at the election of the company made upon the filing of a self-assessment return for 1993, be either-

(a) zero; or

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

Amendment of
section 8 of Cap.
470.

40. Section 8 of the Income Tax Act is amended-

(a) in subsection (4), by inserting the words "from a registered fund" immediately after the words "resident individual"; and

(b) in subsection (5)(c), by deleting the brackets and words "(or a defined contribution registered fund deemed by the Commissioner to be a provident fund)" and inserting "(or a defined contribution registered fund deemed by the Commissioner to be a provident fund for the purposes of assessing under this paragraph accumulations for the payment of lump sums other than out of a pension); and

(c) by inserting the following new subsection immediately after subsection (9)-

(10) For the purposes of this section, pensions and lump sums paid from a public pension scheme, shall be deemed to be received from a registered pension fund or registered provident fund, as the case may be.

Amendment of
section 15 of Cap.
470.

41. Section 15(3)(b) of the Income Tax Act is amended by deleting the expression "first four financial institutions" and inserting "first three financial institutions".

Amendment of
section 16 of Cap.
470.

42. Section 16(2)(c) of the income Tax Act is amended by inserting a comma and the words "including compensating tax" immediately after the words "tax of similar nature" appearing in the first line.

Amendment of
section 19 of Cap.
470.

43. Section 19 of the Income Tax Act is amended-

(a) in subsection (5), by deleting paragraph (a) and inserting the following new paragraph-

(a) the amount of the investment income of its life insurance fund less the expenses of management (including commission, but excluding such expenses relating to registered annuity contract, registered trust scheme, registered pension scheme or registered pension fund business) referable thereto; and

(b) by inserting the following new subsection immediately after subsection (8)-

(9) Where an insurance company conducts life insurance business, the gains or profits from insurance business for a year of income shall be the greater of-

(a) the gains or profits of such a company as determined under section 19(8); or

(b) the profits reported by such a company in its accounts required to be furnished in its return of income under section 54, provided the provisions of section 15(4) shall not apply.

Amendment of
section 22A of
Cap. 470.

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

(a) in subsections (1)(c),(2)(c) and (3)(c) by deleting the expression "ten thousand five hundred and sixty shillings" and inserting the words "twelve thousand shillings";

(b) in subsections (1)(c) and (2)(c), by deleting the words "eight hundred and eighty shillings" and inserting the words "one thousand shillings"; and

(c) in subsection (5)(a), by inserting the words "retires or" between the words "employee" and "terminates".

Insertion of new
section 22B in
Cap.470.

45. The Income Tax Act is amended by inserting the following new section immediately after section 22A-

Deductions in
respect of
registered
individual
retirement funds.

22B.(1) An individual who is not a member of a registered fund or a public pension scheme at any time in a year of income commencing on or after the 1st January, 1994 shall be eligible to contribute to a registered individual retirement fund up to the amount deductible under subsection (2).

(2) Notwithstanding the provisions of section 16(2)(d) and (e), the deduction in respect of contributions of an individual to a registered individual retirement fund in a year shall be limited to the lesser of-

(a) the sum of the contributions made by the individual or by the employer of the individual on his behalf on or before the 31st of December of the year; or

(b) twenty percent of pensionable income of the individual in that year; or

(c) twenty-four thousand shillings (or, where contributions are made on behalf of the individual by his employer in respect a part year of service of the individual, two thousand shillings per month of service).

(3) All funds maintained by an individual in a registered individual retirement fund shall be held in one account with a qualified institution.

Amendment of section 34 of Cap. 470. 46. Section 34(1) of the Income Tax Act is amended by inserting the following new paragraph immediately after paragraph (c)-

(f) tax upon that part of total income that comprises dividends other than qualifying dividends shall be charged in a year of income at the resident withholding rate in respect of a dividend specified in the Third Schedule.

Amendment of section 35 of Cap. 470. 47. Section 35(3) of the Income Tax Act is amended by deleting paragraph (d) and inserting the following new paragraph-

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

Amendment of section 52B of Cap. 470. 48. Section 52B of the Income Tax Act is amended by-

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

(1) Notwithstanding any other provision of this Act-

(a) every individual chargeable to tax under this Act shall for any year of income commencing with the year of income 1992, furnish to the Commissioner a return of income, including a self assessment of his tax from all sources of income, not later than the last day of the fourth month following the end of his accounting period; and

(b) every person, other than an individual chargeable to tax under the Act, shall for any accounting period commencing on or after 1st January, 1992, furnish to the Commissioner a return of income, including a self-assessment of his tax on such income, not later than the last day of the fourth month following the end of his accounting period;

(b) renumbering the existing subsection (4) as subsection (5), and inserting the following new subsection-

(4) Every company liable to tax under this Act, shall also include with the self-assessment and return of income an assessment and return of any compensating tax due with respect to such tax year and the compensating tax so calculated shall be payable at the due date for the self-assessment.

Amendment of section 53 of Cap. 470. **49.** Section 53 of the Income Tax Act is amended by inserting the following new subsection immediately after subsection (3)-

(4) Notwithstanding any other provisions of this Act, with effect from the year of income commencing on the 1st January, 1993, any person required to submit a self-assessment return shall not be required to submit a provisional return or give a notice under section 53(3).

Amendment of section 72 of Cap. 470. **50.** Section 72(1) of the Income Tax Act is amended by inserting the following new paragraph immediately after paragraph (b)-

(c) to furnish a return of compensating tax owed as required under section 52B (4) shall, for each month or part thereof during which the failure continues, be charged with additional tax equal to five percent of the compensating tax which should have been shown on such return.

Amendment of section 72A of Cap. 470. **51.** Section 72A(1) of the Income Tax Act is amended by inserting a comma and the words, "including compensating tax" immediately after the words "affects his liability to tax".

Amendment of section 84 of Cap. 470. **52.** Section 84(2) of the Income Tax Act is amended by-

(a) deleting the words "thirty days" appearing in the fourth line and inserting the words "sixty days";

(b) deleting the proviso thereof and inserting the following-

Provided that the objection made within the sixty days shall not be valid unless it is accompanied by a return of income together with all the supporting documents, where applicable.

Amendment of section 94 of Cap. 470. **53.** Section 94(2) of the Income Tax Act is amended-

(a) in subsection (1), by inserting the comma and the words "including compensating tax" immediately after the words, "any amount of tax";

(b) in subsection (2), by deleting the expression "one and half" and inserting "two".

Amendment of section 95 of Cap. 470. **54.** Section 95(1) of the Income Tax Act is amended by deleting the expression "one and half" and inserting "two".

Amendment of section 124 of Cap. 470. **55.** Section 124 of the Income Tax Act is amended by deleting the expression "Principal Assessor or Senior Assessor" and inserting "Deputy Commissioner, Senior Assistant Commissioner, or Assistant Commissioner"

Amendment of section 132 of Cap. 470. **56.** Section 132 of the Income Tax Act is amended by inserting the following new subsections immediately after subsection (5)-

(6) Transactions prescribed by the Commissioner under subsection (1) or specified under the Thirteenth Schedule shall comply with the requirements relating to the personal identification number.

(7) Any person who, when required by the Commissioner, fails to comply with provisions of this section shall be liable to a default penalty of two thousand shillings for every omission.

Amendment of Third Schedule to Cap. 470. **57.** The Third Schedule to the Income Tax Act is amended-

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

1. *Family Relief*

The amount of family relief shall be two thousand nine hundred and four shillings.

2. *Single Relief*

The amount of single relief shall be one thousand four hundred and fifty-two shillings.

(b) in Head B (rates of tax)-

(i) by deleting items 1 and 1A and inserting new items-

1. The individual rates of tax shall be-

Rate in each twenty shillings

on the first 2,640	....	2.00
on the next £2,640	....	3.00
on the next £2,640	....	4.00
on the next £2,640	....	5.00
on the next £2,640	....	7.00
on all income over £13,200	....	8.00

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

Rate in each twenty shillings

on the first £2,640	....	2.00
on the next £2,640	....	3.00
on the next £2,640	....	4.00
on the next £2,640	....	5.00
on the next £2,640	....	7.00
on all income over 13,200	....	8.00

(ii) by deleting item (iv) in paragraph 2(a) and inserting-

(iv) for year of income 1992 7.50

(v) for year of income 1993 and each subsequent year of income 7.00

(iii) by deleting item (iv) in paragraph 2(b) and inserting-

(iv) for year of income 1992 9.00

(v) for year of income 1993 and each subsequent year of income 8.50

(vi) in deleting paragraphs 2(c) and 2(d) and renumbering 2(e) as 2(c)

(vii) by amending paragraph 3(d) by deleting the word "fifteen" and inserting "ten",

(viii) in paragraph 5, by inserting the following new subparagraph-

(e) in respect of a qualifying dividend, ten per cent of the amount payable.

Insertion of new
Thirteenth
Schedule in
Cap.470.

58. The Income Tax Act is amended by inserting the following new Thirteenth Schedule-

THIRTEENTH SCHEDULE

TRANSACTIONS FOR WHICH PERSONAL IDENTIFICATION NUMBER (PIN) WILL BE REQUIRED

<i>Institution</i>	<i>Purpose of Transaction</i>
Commissioner of Lands	Registration of titles and stamping of instruments
Local Authorities	Approval of plans and payment of water deposits
Registrar of Motor Vehicles	Registration of motor vehicles transfer of motor vehicles, licensing under the Traffic Act (cap. 403)
Registrar of Business Names	New registrations
Registrar of Companies	New registrations
Insurance Companies	Underwriting of policies
Ministry of Commerce	Import licensing or trade licensing
Commissioner of VAT	Applying for registration
Central Bank of Kenya	Applying for foreign exchange allocation or licensing of financial institutions
Customs and Excise	Importation of goods Customs Clearing and Forwarding
Kenya Power and Lighting Company Ltd.	Payment of deposit for power connection.

PART VI - MISCELLANEOUS AMENDMENTS

Amendments to
Cap.487

59. The Insurance Act is amended-

(a) by inserting the following new section '197H' in Part XXA of the Act-

Interpretation. 197H. In this Part -

"gross direct premium" means the premium after deductions of discounts; refunds and rebates of premium written by an insurer excluding any reinsurance premium accepted and any premium in respect of annuity contracts and before deduction of-

(a) any premium payable in respect of mandatory cessions falling under section 145 of this Act; and

(b) any other reinsurance premium ceded"

(b) in section 46, by repealing subsection (5) and inserting the following new subsection-

(5) Notwithstanding subsection (1), an insurer may, for the purposes of declaring or paying a dividend to shareholders or a bonus to policy holders, utilize the surplus disclosed in the valuation balance sheet of a statutory fund set out in the actuary's abstract relating to an investigation made in pursuance of section 57 and accepted by the Commissioner, subject to the condition that the amount allocated or paid to the shareholders out of a statutory fund shall not exceed thirty percent of the surplus disclosed therein after making the necessary adjustments to the surplus;

(c) in section 157 by deleting paragraph (1)(b);

(d) in section 158-

(i) in subsection (2), by deleting the words "if the Commissioner is not acting as chairman for the time being";

(ii) by deleting subsection (3) and inserting the following -

(3) In absence of the chairman, the members present shall elect a chairman for the meeting.

(c) by repealing section 162 and 163 and inserting the following-

Secretary. 162. The Secretary of the Board shall be the Commissioner who shall function under the direction of the Board on all matters coming before the Board.

Functions of the Board. 163. The functions of the Board shall be-

(a) to advise the Minister with regard to any matter regarding the insurance industry, including rates, terms and conditions of policies, operations of the Act whether arising from the Commissioner, the industry or may other source, or as may be referred to the Board by the Minister;

(b) assist the Commissioner in matters relating to the insurance industry including formulation of standards in conduct of business; and

(c) deliberate and advise the Minister on disputes between the Commissioner and the insurance industry.

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

Imposition of premium tax.

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

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

(b) reinsurance premiums ceded to reinsurance businesses outside Kenya, except for reinsurance premiums relating to marine, aviation, industrial fire and any other category of insurance as the Minister may prescribe upon recommendation of the Commissioner.

(2) The tax shall be computed as a percentage of the gross direct premiums written by an insurer or a reinsurer registered or authorised to carry on insurance business in Kenya or reinsurance premiums ceded to reinsurance business outside of Kenya, as the case may be.

(3) The rates of tax shall be-

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

(ii) in the case of reinsurance premiums ceded to reinsurance business outside of Kenya, two percent.

(4) Every insurer or reinsurer registered to carry on insurance business in Kenya shall prepare, in accordance with the prescribed form a reinsurance premium tax return showing the total premium tax due from the insurer or reinsurer, in respect of reinsurance premiums to be ceded to reinsurance business outside Kenya.

FIRST SCHEDULE

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

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			<u>CHAPTER 3</u>			
			Insert the following new legal Note-			
			"2. In this chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.			
03.05			(i) In the main tariff heading description in the fourth column, delete the words "fish meal fit for human consumption" and substitute the following words:-			
			"flours, meals and pellets of fish, fit for human consumption".			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			(ii) In the fourth column, delete the tariff description corresponding with tariff No. 0305.10.00 and substitute the following-			
		0305.10.00	Flours, meals and pellets of fish, fit for human consumption.			
03.06			(i) Delete the main tariff description in the fourth column and substitute the following:- "Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption".			
			(ii) In the fourth column, delete the tariff descriptions			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			corresponding with tariff Nos. 0306.19.00 and 0306.29.00, and substitute the following-			
		0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption.			
		0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption.			
03.07			(i) In the main tariff heading description in the fourth column, delete the full stop at the end of it, substitute a semi-colon and the following- "flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption".			
			(ii) In the fourth column, delete the word "Other" appearing			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			<p>between the corresponding descriptions of tariff Nos. 0307.60.00 and 0307.91.00, respectively, and substitute the following-</p> <p>"Other, including flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption".</p> <p><u>CHAPTER 4.</u></p> <p>Insert the following new legal Notes:-</p> <p>3. This Chapter does not cover:-</p> <p>(a) products obtained from whey, containing by weight more than 95% lactose, expressed as anhydrous lactose calculated on the dry matter (heading No. 17.02); or</p> <p>(b) Albumins (including concentrates of two or more whey proteins,</p>			

FIRST SCHEDULE—(Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T. C. No.	Unit of Quantity
			<p>containing by weight more than 80% whey proteins, calculated on the dry matter) (heading No.35.02) or globulins (heading No. 34.04).</p> <p><i>Subheading Note.</i></p> <p>1. For the purposes of subheading No.0404.10, the expression "modified whey" means products consisting of whey constituents, i.e. whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.</p>			
04.03			<p>In the main heading description and immediately after the word "fruit" in the last line, insert a comma and the word "nuts"</p>			
04.04	0404.10		<p>In the fourth column, delete the tariff descriptions corresponding with tariff Nos. 0404.10.00 and 0406.10.00., respectively, and substitute the following</p>			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
		0404.10.00	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter.			
	0406.10	0406.10.00	Fresh (unripened or uncured) cheese, including whey cheese, and curd.			
<u>CHAPTER 7</u>						
<u>Note 3.</u> - Delete legal Note 3(c) and substitute the following:-						
(c) flour, meal, flakes, granules and pellets of potatoes (heading No.11.05);						
<u>CHAPTER 8</u>						
Insert the following new legal notes:						
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes-						
(a) For additional preservation or stabilisation (e.g. by moderate heat treatment, sulphuring, the addition						

FIRST SCHEDULE—(Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T. C. No.	Unit of Quantity
			<p>of sorbic acid or potassium sorbate),</p> <p>(b) To improve or maintain their appearance (e.g. by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.</p> <p><u>CHAPTER 9</u></p> <p>In the fourth column and immediately after the word "Tea" in the main tariff heading, delete the full stop and insert a comma and the words "whether or not flavoured."</p> <p><u>CHAPTER 11</u></p> <p>Delete the main tariff heading description in the fourth column, and substitute the following-</p> <p>"Flour, meal, flakes, granules and pellets of potatoes."</p>			
09.02						
11.05						

FIRST SCHEDULE—(Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T. C. No.	Unit of Quantity
1105.20			In the fourth column, delete the tariff description and substitute the following:-			
		1105.20.00	Flakes, granules and pellets.			
			<u>CHAPTER 15</u>			
			Insert the following <i>ADDITIONAL NATIONAL NOTES</i> immediately after Chapter Note 4:			
			<i>ADDITIONAL NATIONAL NOTES</i>			
			(a) Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered "CRUDE" if they have undergone no processing other than decantation, centrifugation or filtration, provided that, in order to separate the oils from solid particles only mechanical force, such as gravity, pressure or centrifugal force, has been employed, excluding any absorption filtering process, fractionation			

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FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
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or any other physical or chemical process. If obtained by extraction, an oil shall continue to be considered as "crude", provided it has undergone no change in colour, odour or taste when compared with the corresponding oil obtained by pressure.

(b) For purposes of tariff No.1511.10.00, palm oil shall be classified as "crude" if, in addition to (a) above:-

(i) it complies with the following chemical characteristics:-

<u>Identity Characteristics</u>	<u>Typical Values</u>
1. Colour (5 ¹ / ₄ Lovibond cell)	Above 20 Red
2. Free-fatty Acid (as Palmitic)%	2 to 5
3. Iodine Value Wijs	50.6 to 55.1
4. Saponification value mg. KOH/g	190.1 to 201.7
5. Fatty Acid	

FIRST SCHEDULE—(Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T. C. No.	Unit of Quantity
			Composition, %.			
			<u>Fatty Acid</u> <u>Symbol</u>			
			Lauric C12:0 0 to 0.4			
			Myristic C14:0 0.6 to 1.7			
			Palmitic C16:0 41.1 to 47.0			
			Palmitoleic C16:1 0 to 0.6			
			Stearic C18:0 3.7 to 5.6			
			Oleic C18:1 38.2 to 43.5			
			Linoleic C18:2 6.6 to 11.9			
			Linolenic C18:3 0 to 0.5			
			Arachidic C20:0 0 to 0.8			
			(ii) it has not been fractionated, has not undergone any absorption filtering process or neutralized, or bleached or deodorized, nor has it undergone any physical or chemical processes.			
15.02			In the fourth column, delete all references to tariff Nos.1502.00.10 and 1502.00.90 and substitute the following-			
		1502.00.10	Raw, not rendered	70%	411 321 00	Kg.
		1502.00.20	Tallow (including premier jus)	25%	411 322 00	Kg.

FIRST SCHEDULE—(Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T. C. No.	Unit of Quantity
		1502.00.90	Other	70%	411 329 00	Kg.
15.11			In the fourth column, delete all references to tariff No. 1511.90.00 and substitute the following-			
			Other			
		1511.90.10	Crude Olein	50%	422 291 00	Kg.
		1511.90.20	Crude Stearin	50%	422 922 00	Kg.
		1511.90.90	Other	50%	422 999 00	Kg.
15.19			(i) In the subheading description and immediately above the description of tariff No.1519.11, insert the following immediately after the word "acid" and the semi-colon-			
			"acid oils from refining:"			
			(ii) Delete all references to tariff No.1519.20.00 and substitute the following:			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
		1519.20.00	Industrial fatty alcohols (iii) Delete all references to tariff No. 1519.30.00	25%	512 170 00	Kg.
18.06	1806.20		<u>CHAPTER 18</u> In the fourth column, delete the description corresponding with H.S. CODE 1806.20 and substitute the following- "Other preparations in blocks, slabs or bars weighing more than 2 Kg. or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2Kg." <u>CHAPTER 19</u> Delete legal Note 2 and substitute the following-			

FIRST SCHEDULE—(Contd.)

Heading No.	H.S.Code	Tariff No.	Amendments to Text.	Import Duty	S.I.T. C. No.	Unit of Quantity
			<p>"2. For the purposes of heading No.19.01, the terms "flour" and "meal" mean-</p> <p>(a) Cereal flour and meal of Chapter 11, and</p> <p>(b) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading No.07.12), of potatoes (heading No.11.05) or of dried leguminous vegetables (heading No.11.06).</p> <p><u>CHAPTER 21</u></p> <p>In legal Note 1, amend paragraphs (c) (d) (e) (f) and (g) to read (d) (e) (f) (g) and (h), and insert the following new paragraph-</p> <p>"(c) flavoured tea (head "2 NO.09.02)"</p>			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			<u>CHAPTER 22.</u>			
			In legal Note 1, amend paragraphs (a), (b), (c), (d) and (e) to read (b), (c), (d), (e) and (f) and insert the following new paragraph"-			
			(a) Products of this Chapter (other than those of heading No.22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading No.21.03);			
22.06			In the fourth column, delete the main heading description and substitute the following:-			
	2206.00		"Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages not elsewhere specified or included.			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 25</u>						
25.01	2501.00		Delete all references to tariff No.2501.00.00 and substitute the following-			
		2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.			
	2528.10		In the fourth column, delete the corresponding description to tariff No.2528.10.00 and substitute the following-			
		2528.10.00	Natural sodium borates and concentrates thereof (whether or not calcined).			

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Heading No.	H.S.Code	Tariff No.	Amendments to Text	Import Duty	S.I.T. C. No.	Unit of Quantity
<u>CHAPTER 28</u>						
(i) <u>Note 6</u> : In note 6(d) delete the words and figures "0.002 microcurie per gram" and insert "74 Bq/g (0.002 μ Ci/g")						
(ii) Delete all references to heading No.28.18 and substitute the following-						
28.18			Artificial corundum, whether or not chemically defined; aluminum oxide; aluminum hydroxide.			
28.18	2818.10	2818.10.00	Artificial corundum, whether or not chemically defined	25%	522 670 00	Kg
	2818.20	2818.20.00	Aluminum oxide, other than artificial corundum	25%	285 200 00	Kg
	2818.30	2818.30.00	Aluminum hydroxide	25%	522 660 00	Kg
28.50			In the fourth column, delete the corresponding			

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FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			description to tariff No.2850.00.00 and substitute the following-			
	2850.00	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading No. 28.49.			
			<u>CHAPTER 29</u> In legal Note 7, delete the word "and" in the third line appearing between the words "acids" and "unides" and substitute a comma and the word "or".			
			<u>CHAPTER 34</u> In legal Note 5(b), insert the words "refined or" immediately before the word "coloured".			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 35</u>						
35.02			In the fourth column, delete the main heading description and substitute the following- "Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives."			
<u>CHAPTER 37</u>						
37.07	3707.10		In the fourth column, delete the corresponding description to tariff No.3707.10.00 and substitute the following- Sensitising emulsions.			
		3707.10.00				
<u>CHAPTER 38</u>						
38.06	3806.10		In the fourth column, delete the corresponding description to			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			tariff No.3806.10.00 and substitute the following-			
38.08	3808.10	3806.10.00	Rosin and resin acids. In the fourth column, delete the description to tariff No.3808.10.20 and insert the following-			
		3808.10.20	Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating.			
38.09			In the fourth column, delete the corresponding descriptions to tariff Nos. 3809.91.00, 3809.92.00 and 3809.99.00 respectively, and substitute the following-			
38.09	3809.91	3809.91.00	Of a kind used in the textile or like industries			
		3809.92.00	Of a kind used in the paper or like industries			
		3809.99.00	Of a kind used in the leather or like industries			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 42</u>						
			Amend Legal Note 2(a) by deleting the words "plastic sheeting" to read "sheeting of plastics".			
42.02			In the fourth column, amend the main heading description by deleting the full-stop and inserting the words "or with paper".			
<u>CHAPTER 48</u>						
48.20	4820.30	4820.30.00	In the fourth column, and immediately after the word "Binders," insert the words and brackets "(other than book covers)".			
<u>SECTION XI</u>						
			In Note 2(A), insert the following new paragraph-			
			"When no one textile material predominates by weight, the goods are to be classified as if consisting			

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<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
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wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration".

CHAPTER 53

53.10

In the main tariff description in the fourth column, delete the word "or" appearing immediately after the word "fibres" and insert the word "of".

CHAPTER 55

55.04

5504.10

In the fourth column, delete the corresponding tariff description to tariff No.5504.10.00 and substitute the following-

5504.10.00

Of viscose rayon

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<i>Heading No.</i>	<i>U.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 61

Delete Chapter Note 8 and substitute the following-

"8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments."

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 62</u>						
Delete Chapter Note 8 and substitute the following-						
<p>"8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men's or boys' garments and those designed for right over left closure at the front as women's or girls' garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.</p> <p style="padding-left: 40px;">Garments which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments."</p>						

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 64</u>						
64.06			<p>In the fourth column, delete the main tariff heading description and substitute the following-</p> <p>"Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof"</p>			
<u>CHAPTER 71</u>						
			<p>Delete Chapter Note 3(c) and (n) and substitute the following-</p> <p>"(c) Goods of Chapter 32 (for example, lustres);"</p> <p>"(n) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or</p>			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
<u>CHAPTER 73</u>						
73.08	7308.40		In the fourth column, delete the tariff description corresponding to tariff No. 7308.40.00 and substitute the following-			
		7308.40.00	Equipment for scaffolding, shuttering, propping or pitpropping.			
<u>CHAPTER 84</u>						
84.26			In the fourth column, delete the first word "Derricks" in the main tariff description and substitute the following- "Ships' derricks".			
84.70			In the fourth column, delete from the main tariff heading description- (a) the words "cash registers", appearing in the second line, and (b) the full stop at the end of the description, and substitute the semi-colon and the words "cash registers".			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 85

85.21

In the fourth column, delete the full-stop at the end of the main heading tariff description and substitute a comma and the words "whether or not incorporating a video tuner".

85.28

In the fourth column, delete the main heading description and substitute the following-

"Television receivers (including video monitors and video projectors), whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus".

CHAPTER 87

Delete all references to Chapter Note 3 and amend Notes 4 and 5 to read 3 and 4, respectively.

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
87.02			<p>In the fourth column, delete the main heading tariff description and substitute the following-</p> <p>"Motor vehicles for the transport of ten or more persons, including the driver".</p> <p><u>CHAPTER 90</u></p> <p>In Chapter Note 1, amend paragraphs (b) to (l) to read (c) to (m) and insert a new paragraph (b) as follows-</p> <p>"(b) - Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles)" (Section XI)</p>			
90.25			<p>In the fourth column, delete the sub-heading description appearing</p>			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			<p>immediately before the tariff description to tariff No. 9025.11.00 and substitute the following-</p> <p>"Thermometers and pyrometers, not combined with other instruments".</p>			
90.29			<p>In the fourth column delete the word "No." and insert the words and figures "No.90.14 or", immediately after the word "heading" in the fourth line of the main heading tariff description.</p> <p><u>CHAPTER 92</u></p> <p>Chapter Note 1 - Delete all references to paragraph 1(f).</p> <p><u>CHAPTER 95</u></p>			
95.06			<p>(i) In the fourth column and immediately before the word "gymnastics" in the main tariff heading description, insert the following words and comma-</p>			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			"general physical exercise."			
			(ii) In the fourth column, delete the tariff description to tariff NO. 9506.91.00 and substitute the following-			
		9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics.			
			<u>CHAPTER 96</u>			
			In the fourth column, delete the tariff description to tariff No.9603.21.00 and substitute the following-			
		9603.21.00	Tooth brushes, including dental-plate brushes.			
			<u>CHAPTER 97</u>			
			<u>Note 5:</u> - Delete all references to Note 5 and substitute the following:-			

FIRST SCHEDULE—(Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T. C. No.</i>	<i>Unit of Quantity</i>
			<p>5. - Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.</p>			

SECOND SCHEDULE

(s.14(b))

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

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0101.11.00	Live pure-bred breeding horses, asses, mules and hinnies.	10%
0102.10.00	Live pure-bred breeding bovine animals.	10%
0102.90.00	Other live bovine animals.	10%
0104.10.00	Live sheep.	10%
0104.20.00	Live goats.	10%
0106.00.10	Other live animals, of a kind mainly used for human food, not elsewhere specified.	10%
0106.00.20	Other live animals, not elsewhere specified, for other purposes.	10%
0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.	60%
0201.20.00	Other cuts with bone in of bovine animals, fresh or chilled.	60%
0201.30.00	Boneless meat of bovine animals, fresh or chilled.	60%
0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.	60%
0202.20.00	Other cuts with bone in of bovine animals, frozen.	60%
0202.30.00	Boneless meat of bovine animals, frozen.	60%
0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.	60%
0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.	60%
0203.19.00	Other meat of swine, fresh or chilled.	60%
0203.21.00	Carcasses and half-carcasses of swine, frozen.	60%
0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.	60%
0203.29.00	Other meat of swine, frozen.	60%
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.	60%
0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.	60%
0204.23.00	Boneless meat of sheep, fresh or chilled.	60%
0204.30.00	Carcasses and half-carcasses of lamb, frozen.	60%
0204.41.00	Carcasses and half-carcasses of sheep, frozen.	60%
0204.42.00	Other cuts with bone in of sheep, frozen.	60%
0204.43.00	Other boneless meat of sheep, frozen.	60%
0204.50.00	Meat of goats, fresh, chilled or frozen.	60%
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	60%
0206.10.00	Edible offal of bovine animals, fresh or chilled.	60%
0206.21.00	Tongues of bovine animals, frozen.	60%
0206.22.00	Livers of bovine animals, frozen.	60%
0206.29.00	Other edible offal, of bovine animals, frozen.	60%
0206.30.00	Edible offal of swine, fresh or chilled.	60%
0206.41.00	Livers of swine, frozen.	60%
0206.49.00	Other edible offal of swine, frozen.	60%
0206.80.00	Edible offal of horses, asses, mules, hinnies, goats and sheep, fresh or chilled.	60%
0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.	60%
0207.10.00	Poultry not cut in pieces, fresh or chilled.	60%
0207.21.00	Fowls of the species <i>Gallus domesticus</i> , frozen.	60%
0207.22.00	Turkeys not cut in pieces, frozen.	60%
0207.23.00	Ducks, geese and guinea fowls, not cut in pieces, frozen.	60%
0207.31.00	Fatty livers of geese or ducks, fresh or chilled.	60%
0207.39.00	Other poultry cuts and offal, fresh or chilled.	60%
0207.41.00	Poultry cuts and offal, other than livers of fowls of the species, <i>Gallus domesticus</i> , frozen.	60%
0207.42.00	Poultry cuts and offal other than livers, of	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0207.43.00	turkeys, frozen. Poultry cuts and offal other than livers, of ducks, geese or guinea fowls, frozen.	60%
0207.50.00	Poultry livers, frozen.	60%
0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.	60%
0208.20.00	Frogs' legs, fresh, chilled or frozen.	60%
0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.	60%
0209.00.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.	60%
0210.11.00	Hams, shoulders and cuts thereof, with bone in.	60%
0210.12.00	Bellies (streaky) of swine and cuts thereof salted, in brine, dried, or smoked.	60%
0210.19.00	Other meat of swine, salted, in brine, dried or smoked.	60%
0210.20.00	Meat of bovine animals, salted, in brine, dried or smoked.	60%
0210.90.00	Other meat and edible meat offal, including edible flours and meal, salted, in brine, dried or smoked.	60%
0302.11.00	Trout, fresh or chilled.	60%
0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.	60%
0302.19.00	Other salmonidae, fresh or chilled.	60%
0302.21.00	Halibut, fresh or chilled.	60%
0302.22.00	Plaice, fresh or chilled.	60%
0302.23.00	Sole, fresh or chilled.	60%
0302.29.00	Other flat fish, fresh or chilled.	60%
0302.31.00	Albacore or longfinned tunas, fresh or chilled.	60%
0302.32.00	Yellowfin tunas, fresh or chilled.	60%
0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.	60%
0302.39.00	Other tunas, fresh or chilled.	60%
0302.40.00	Herrings, fresh or chilled.	60%
0302.50.00	Cod, fresh or chilled.	60%

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SECOND SCHEDULE - (CONTD) .

Tariff No.	Tariff Description	New Rate of Duty
0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.	60%
0302.62.00	Haddock, fresh or chilled.	60%
0302.63.00	Coalfish, fresh or chilled.	60%
0302.64.00	Mackerel, fresh or chilled.	60%
0302.65.00	Dogfish and other sharks, fresh or chilled.	60%
0302.66.00	Eels, fresh or chilled.	60%
0302.69.00	Other fish, fresh or chilled.	60%
0302.70.00	Fish livers and roes, fresh or chilled.	60%
0303.10.00	Pacific salmon (<i>Oncorhynchus spp.</i>)	60%
0303.21.00	Trout, frozen.	60%
0303.22.00	Atlantic salmon and Danube salmon, frozen.	60%
0303.29.00	Other salmonidae, frozen.	60%
0303.31.00	Halibut, frozen.	60%
0303.32.00	Plaice, frozen.	60%
0303.33.00	Sole, frozen.	60%
0303.39.00	Other flat fish, frozen.	60%
0303.41.00	Albacore or longfinned tunas, frozen.	60%
0303.42.00	Yellowfin tunas, frozen.	60%
0303.43.00	Skipjack or stripe-bellied bonito, frozen.	60%
0303.49.00	Other tunas, frozen.	60%
0303.50.00	Herrings, frozen.	60%
0303.60.00	Cod, frozen.	60%
0303.71.00	Sardines, frozen.	60%
0303.72.00	Haddock, frozen.	60%
0303.73.00	Coalfish, frozen.	60%
0303.74.00	Mackerel, frozen.	60%
0303.75.00	Dogfish and other sharks, frozen.	60%
0303.76.00	Eels, frozen.	60%
0303.77.00	Sea bass, frozen.	60%
0303.78.00	Hake, frozen.	60%
0303.79.00	Other fish, frozen.	60%
0303.80.00	Fish livers and roes, frozen.	60%
0304.10.00	Fish fillets, fresh or chilled.	60%
0304.20.00	Fish fillets, frozen.	60%
0304.90.00	Other fish fillets and other fish meat, chilled.	60%
0305.20.00	Fish livers and roes, dried, smoked, salted or	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0305.30.00	in brine. Fish fillets, dried, salted or in brine, but not smoked.	60%
0305.41.00	Smoked Pacific salmon.	60%
0305.42.00	Smoked herrings.	60%
0305.49.00	Other smoked fish, including fillets.	60%
0305.51.00	Cod, dried, whether or not salted, but not smoked.	60%
0305.59.00	Other dried fish, whether or not salted, but not smoked.	60%
0305.61.00	Herrings, salted, but not dried or smoked in brine.	60%
0305.62.00	Cod, salted but not dried or smoked, in brine.	60%
0305.63.00	Anchovies, salted but not dried or smoked, in brine.	60%
0305.69.00	Other fish, salted but not dried or smoked, in brine.	60%
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	60%
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.	60%
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.	60%
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight, not exceeding 1.5%.	Free
0402.21.00	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter.	Free
0402.29.10	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, specially prepared for infants.	Free

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0402.29.90	Other milk and cream, in powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%.	Free
0405.00.10	Butter.	60%
0405.00.20	Ghee (clarified butter).	60%
0405.00.90	Other fats and oils derived from milk.	60%
0406.10.00	Fresh (unripened and uncured) cheese, including whey cheese and curd.	60%
0406.20.00	Grated or powdered cheese of all kinds.	60%
0406.30.00	Processed cheese, not grated or powdered.	60%
0406.40.00	Blue-veined cheese.	60%
0406.90.00	Other cheese.	60%
0407.00.00	Bird's eggs, in shell, fresh.	60%
0409.00.00	Natural honey.	60%
0410.00.00	Edible products of animal origin.	60%
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	60%
0504.00.90	Guts, bladders and stomachs of animals.	60%
0511.10.00	Bovine semen.	10%
0511.91.20	Fish ova.	10%
0511.99.10	Animal semen other than bovine semen.	10%
0701.10.00	Potato seed, fresh or chilled.	60%
0701.90.00	Potato, other than seed, fresh or chilled.	60%
0702.00.00	Tomatoes, fresh or chilled.	60%
0703.10.00	Onions and shallots, fresh or chilled.	60%
0703.20.00	Garlic, fresh or chilled.	60%
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.	60%
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.	60%
0704.20.00	Brussels sprouts, fresh or chilled.	60%
0704.90.00	Other cabbages, kohlrabi, kale and similar edible brassica, fresh or chilled.	60%
0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.	60%
0705.19.00	Other lettuce, fresh or chilled.	60%
0705.21.00	Witloof chicory, fresh or chilled.	60%
0705.29.00	Other chicory, fresh or chilled.	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0706.10.00	Carrots and turnips, fresh or chilled.	60%
0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	60%
0707.00.00	Cucumbers and gherkins, fresh or chilled.	60%
0708.10.00	Peas, shelled or unshelled, fresh or chilled.	60%
0708.20.00	Beans, shelled or unshelled, fresh or chilled.	60%
0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.	60%
0709.10.00	Globe artichokes, fresh or chilled.	60%
0709.20.00	Asparagus, fresh or chilled.	60%
0709.30.00	Aubergines (egg-plants), fresh or chilled.	60%
0709.40.00	Celery other than celeriac, fresh or chilled.	60%
0709.51.00	Mushrooms, fresh or chilled.	60%
0709.52.00	Truffles, fresh or chilled.	60%
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled.	60%
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.	60%
0709.90.00	Other vegetables, fresh or chilled.	60%
0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach) (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.	60%
0710.90.00	Mixtures of vegetables, (uncooked or cooked by	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0711.10.00	steaming or boiling in water), frozen. Onions, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0711.20.00	Olives, provisionally preserved, but unsuitable in that state for immediate consumption.	60%
0711.30.00	Capers, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0711.40.00	Cucumbers and gherkins, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0711.90.00	Other vegetables, mixtures of vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0712.10.00	Potatoes whether or not cut or sliced, but not further prepared.	60%
0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.	60%
0712.30.00	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared.	60%
0712.90.00	Other vegetables, mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.	60%
0713.10.00	Peas, dried, shelled, whether or not skinned or split.	60%
0713.20.00	Chickpeas, dried, shelled, whether or not	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0713.31.00	skinned or split. Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried, shelled, whether or not skinned or split.	60%
0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Virgna angularis</i>) dried, shelled, whether or not skinned or split.	60%
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) dried, shelled, whether or not skinned or split.	60%
0713.39.00	Other beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), dried, shelled, whether or not skinned or split.	60%
0713.40.00	Lentils, dried, shelled, whether or not skinned or split.	60%
0713.50.00	Broad beans, (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) dried, shelled, whether or not skinned or split.	60%
0713.90.00	Other dried leguminous vegetables, shelled, whether or not skinned or split.	60%
0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.	60%
0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.	60%
0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.	60%
0801.10.00	Coconuts, fresh or dried, whether or not shelled or peeled.	60%
0801.20.00	Brazil nuts, fresh or dried, whether or not shelled or peeled.	60%
0801.30.20	Cashew nut kernels.	60%
0802.11.00	Almonds in shell, fresh or dried.	60%
0802.12.00	Almonds, shelled, fresh or dried.	60%
0802.21.00	Hazelnuts or filberts in shell, fresh or dried.	60%
0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0802.31.00	Walnuts in shell.	60%
0802.32.00	Walnuts shelled.	60%
0802.40.00	Chestnuts (<i>Castanea spp.</i>)	60%
0802.50.00	Pistachios.	60%
0802.90.10	Macadamia nuts, fresh or dried, whether or not shelled or peeled.	60%
0802.90.20	Betel nuts.	60%
0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.	60%
0803.00.00	Bananas, including plantains, fresh or dried.	60%
0804.10.00	Dates.	60%
0804.30.00	Pineapples, fresh or dried.	60%
0804.40.00	Avocados, fresh or dried.	60%
0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.	60%
0805.10.00	Oranges, fresh or dried.	60%
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.	60%
0805.30.00	Lemons and limes, fresh or dried.	60%
0805.40.00	Grapefruit, fresh or dried.	60%
0805.90.00	Other citrus fruit, fresh or dried.	60%
0806.10.00	Grapes, fresh.	60%
0806.20.00	Grapes, dried.	60%
0807.10.00	Melons (including water melons), fresh.	60%
0807.20.00	Pawpaws (papayas), fresh.	60%
0808.10.00	Apples, fresh.	60%
0808.20.00	Pears and quinces, fresh.	60%
0809.10.00	Apricots, fresh.	60%
0809.20.00	Cherries, fresh.	60%
0809.30.00	Peaches, including nectarines, fresh.	60%
0809.40.00	Plums and sloes, fresh.	60%
0810.10.00	Strawberries, fresh.	60%
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.	60%
0810.30.00	Black, white or red currants and gooseberries, fresh.	60%
0810.40.00	Cranberries, bilberries and other fruits of	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0810.90.00	the genus <i>Vaccinium</i> , fresh. Other fruit, fresh.	60%
0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	60%
0811.20.00	Raspberries, blackberries, mulberries loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	60%
0811.90.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	60%
0812.10.00	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0812.20.00	Strawberries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0812.90.00	Other fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	60%
0813.10.00	Apricots, dried.	60%
0813.20.00	Prunes, dried.	60%
0813.30.00	Apples, dried.	60%
0813.40.00	Other dried fruit.	60%
0813.50.00	Mixtures of fruits.	60%
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0901.11.10	provisionally preserved in brine, in sulphur water or in other preservative solutions. Arabica coffee, hulled, not roasted or decaffeinated.	60%
0901.11.20	Robusta coffee, hulled, not roasted or decaffeinated.	60%
0901.11.60	Robusta cherry.	60%
0901.11.70	Triage.	60%
0901.21.00	Coffee roasted, not decaffeinated.	60%
0901.22.00	Coffee roasted, decaffeinated.	60%
0901.30.00	Coffee husks and skins.	60%
0901.40.00	Coffee substitutes containing coffee.	60%
0902.10.00	Green tea whether or not flavoured (not fermented) in immediate packings of a content not exceeding 3Kg.	60%
0902.20.00	Other green tea whether or not flavoured (not fermented)	60%
0902.30.00	Black tea whether or not flavoured (fermented) and partly fermented tea in immediate packings of a content not exceeding 3Kg.	60%
0902.40.00	Other black tea whether or not flavoured (fermented) and other partly fermented tea.	60%
0904.11.00	Pepper, neither crushed nor ground.	60%
0904.12.00	Pepper, crushed or ground.	60%
0904.20.10	Fruits of the genus capsicum or of the genus pimenta, neither crushed nor ground.	60%
0904.20.90	Fruits of the genus capsicum or of the genus pimenta, crushed or ground.	60%
0906.10.00	Cinnamon and cinnamon-tree flowers, neither crushed nor ground.	60%
0906.20.00	Cinnamon and cinnamon-tree flowers, crushed or ground.	60%
0907.00.10	Cloves, (whole fruit, cloves and stems) neither crushed nor ground.	60%
0907.00.20	Cloves, (whole fruit, cloves and stems), crushed or ground.	60%
0908.10.10	Nutmeg, neither crushed nor ground.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
0908.10.20	Nutmeg, crushed or ground.	60%
0908.20.10	Mace, neither crushed nor ground.	60%
0908.20.20	Mace, crushed or ground.	60%
0908.30.10	Cardamoms, neither crushed nor ground.	60%
0908.30.20	Cardamoms, crushed or ground.	60%
0909.10.10	Seeds of anise or badian, neither crushed nor ground.	60%
0909.10.20	Seeds of anise or badian, crushed or ground.	60%
0909.20.10	Seeds of coriander, neither crushed nor ground.	60%
0909.20.20	Seeds of coriander, crushed or ground.	60%
0909.30.10	Seeds of cumin, neither crushed nor ground.	60%
0909.30.20	Seeds of cumin, crushed or ground.	60%
0909.40.10	Seeds of caraway, neither crushed nor ground.	60%
0909.40.20	Seeds of caraway, crushed or ground.	60%
0909.50.10	Seeds of fennel or juniper, neither crushed nor ground.	60%
0909.50.20	Seeds of fennel or juniper, crushed or ground.	60%
0910.10.10	Ginger, neither crushed nor ground.	60%
0910.10.20	Ginger, crushed or ground.	60%
0910.20.10	Saffron, neither crushed nor ground.	60%
0910.20.20	Saffron, crushed or ground.	60%
0910.30.10	Turmeric (curcuma), neither crushed nor ground.	60%
0910.30.20	Turmeric (curcuma), crushed or ground.	60%
0910.40.10	Thyme, bay leaves, neither crushed nor ground	60%
0910.40.20	Thyme, bay leaves, crushed or ground	60%
0910.50.00	Curry.	60%
0910.91.00	Mixtures of two or more of the products of Chapter 9.	60%
0910.99.00	Other spices.	60%
1001.10.00	Durum wheat.	Free
1001.90.00	Other wheat and meslin.	Free
1005.90.00	Maize (corn) other than for sowing.	Free
1006.10.00	Rice in the husk (paddy or rough).	Free
1006.20.00	Husked (brown) rice.	Free
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.	Free
1006.40.00	Broken rice.	Free

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
1104.11.00	Rolled or flaked grains of barley.	60%
1104.12.00	Rolled or flaked grains of oats.	60%
1104.19.00	Rolled or flaked grain of other cereals.	60%
1104.21.00	Barley otherwise worked.	60%
1104.22.00	Oats, otherwise worked.	60%
1104.23.00	Maize (corn) grains, otherwise worked.	60%
1104.29.00	Other cereal grains, otherwise worked.	60%
1104.30.00	Germ of cereals, whole, rolled, flaked or ground.	60%
1105.10.00	Flour and meal of potatoes.	60%
1105.20.00	Flakes, granules and pellets of potatoes.	60%
1106.10.00	Flour and meal of the dried leguminous vegetables of heading No. 07.13.	60%
1106.20.00	Flour and meal of sago, roots or tubers of heading No. 07.14.	60%
1106.30.00	Flour, meal and powder of the products of Chapter 8.	60%
1108.11.00	Wheat starch.	60%
1108.12.00	Maize (corn) starch.	60%
1108.13.00	Potato starch.	60%
1108.14.00	Manioc (cassava) starch	60%
1108.19.00	Other starches.	60%
1108.20.00	Inulin.	60%
1212.10.00	Locust beans, including locust bean seeds.	60%
1212.30.00	Apricot, peach or plum stones.	60%
1212.99.00	Fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, n.e.s.	60%
1401.10.00	Bamboos used primarily for plaiting.	60%
1401.20.00	Rattans used primarily for plaiting.	60%
1401.90.00	Other vegetable materials of a kind used primarily for plaiting.	60%
1404.90.90	Other vegetable products not elsewhere specified or included.	50%
1502.00.10	Fats of bovine animals, sheep or goats, raw, not rendered.	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
1502.00.20	Tallow (including premier jus).	25%
1502.00.90	Other fats of bovine animals, sheep or goats.	60%
1508.90.00	Other refined or semi-refined groundnut oil and its fractions.	60%
1511.90.10	Crude olein.	50%
1511.90.20	Crude stearin.	50%
1511.90.90	Other palm oil and its fractions.	50%
1512.29.00	Other cotton-seed oil and its fractions.	60%
1514.90.00	Rape, colza or mustard oil and their fractions semi-refined or refined.	60%
1515.29.00	Other maize (corn) oil and its fractions.	60%
1517.10.00	Margarine, excluding liquid margarine.	60%
1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats.	60%
1601.00.00	Sausages and similar meat, meat offal or blood; food preparations based on these products.	60%
1602.10.00	Homogenised preparations of meat, meat offal or blood.	60%
1602.20.00	Other prepared or preserved meat of liver of any animal.	60%
1602.31.00	Other prepared or preserved meat, meat offal or blood of turkeys.	60%
1602.39.00	Prepared or preserved meat, meat offal or blood of other poultry.	60%
1602.41.00	Hams and cuts thereof.	60%
1602.42.00	Shoulders and cuts thereof.	60%
1602.49.00	Other prepared or preserved meat of swine, including mixtures.	60%
1602.50.10	Canned beef, of bovine animals.	60%
1602.50.90	Other prepared or preserved meat, meat offal or blood, of bovine animals.	60%
1602.90.00	Other prepared or preserved meat, meat offal including preparations of blood of any animal.	60%
1701.11.10	Jaggery.	Free
1701.11.90	Other cane sugar.	Free
1701.12.00	Beet sugar.	Free

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
1702.40.10	Glucose and dextrose including syrup.	25%
1704.10.00	Chewing gum, whether or not sugar-coated.	60%
1704.90.00	Other sugar confectionery, not containing cocoa.	60%
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	25%
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter.	60%
1806.20.10	Chocolate powder, chocolate spread and chocolate couverture in containers or immediate packings, of a content exceeding 2Kg.	60%
1806.20.20	Chocolate confectionery in blocks or slabs in containers or immediate packings, of a content exceeding 2 Kg.	60%
1806.20.90	Other food preparations containing cocoa in blocks, slabs or bars weighing more than 2 Kg. or in containers or immediate packings, of a content exceeding 2 Kg.	60%
1806.31.10	Chocolate confectionery, filled, in blocks, slabs or bars.	60%
1806.31.90	Other food preparations containing cocoa in blocks, slabs or bars.	60%
1806.32.10	Chocolate confectionery, not filled, in blocks, slabs or bars.	60%
1806.32.90	Other food preparations containing cocoa, not filled, in blocks, slabs or bars.	60%
1806.90.10	Other chocolate confectionery, in other forms	60%
1806.90.20	Other chocolate powder, chocolate spread and chocolate couverture.	60%
1806.90.90	Other chocolate and other food preparations containing cocoa.	60%
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	60%
1901.90.90	Other food preparations.	60%
1902.11.00	Uncooked pasta, containing eggs.	60%
1902.19.00	Other uncooked pasta.	60%
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.	60%
1902.30.00	Other pasta, not stuffed.	60%

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Tariff No.	Tariff Description	New Rate of Duty
1902.40.00	Couscous, whether or not prepared.	60%
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grain, pearls, siftings or in similar forms.	60%
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	60%
1904.90.00	Other cereals, other than maize, in grain form, precooked or otherwise prepared.	60%
1905.10.00	Crispbread.	60%
1905.20.00	Gingerbread and the like.	60%
1905.30.10	Sweet biscuits.	60%
1905.40.20	Rusks other than infant feeding rusks.	60%
1905.40.30	Toasted bread and similar toasted products.	60%
1905.90.20	Biscuits, other than sweet biscuits.	60%
1905.90.30	Ordinary gluten or unleavened bread.	60%
1905.90.40	Pastry, cakes and other bakers' wares.	60%
2001.10.00	Cucumbers and gherkins.	60%
2001.20.00	Onions.	60%
2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.	60%
2002.10.00	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.	60%
2002.90.10	Tomato puree, prepared or preserved otherwise than by vinegar or acetic acid.	60%
2002.90.90	Tomatoes in other forms, prepared or preserved otherwise than by vinegar or acetic acid.	60%
2003.10.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid.	60%
2003.20.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.	60%
2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	60%
2004.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	60%
2005.10.00	Homogenised vegetables, prepared or preserved	60%

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Tariff No.	Tariff Description	New Rate of Duty
	otherwise than by vinegar or acetic acid, not frozen.	
2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.30.00	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.40.00	Peas (<i>Pisum sativum</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.51.00	Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.59.00	Beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.80.00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2005.90.00	Other vegetables and mixtures of vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	60%
2006.00.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	60%
2007.10.00	Homogenized preparations of fruit jellies, fruit or nut puree and fruit or nut pastes, whether or not containing added sugar or other sweetening matter.	60%
2007.91.10	Citrus fruit marmalades.	60%
2007.91.90	Other citrus fruit, being cooked preparations whether or not containing added sugar or other sweetening matter.	60%
2007.99.10	Jams.	60%
2007.99.90	Other fruit jellies, fruit or nut puree and	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	
2008.11.00	Ground-nuts.	60%
2008.19.00	Other nuts and other seeds whether or not mixed together.	60%
2008.20.00	Pineapples, prepared or preserved, whether or not containing added sugar or sweetening matter or spirit.	60%
2008.30.00	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.40.00	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.50.00	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.60.00	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.70.00	Peaches, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.80.00	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.92.00	Mixtures of fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%
2008.99.00	Other fruit, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	60%

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Tariff No.	Tariff Description	New Rate of Duty
2009.11.00	Frozen orange juice.	60%
2009.19.00	Other orange juice.	60%
2009.20.00	Grape fruit juice.	60%
2009.30.00	Juice of any other single citrus fruit.	60%
2009.40.00	Pineapple juice.	60%
2009.50.00	Tomato juice.	60%
2009.60.00	Grape juice (including grape must).	60%
2009.70.00	Apple juice.	60%
2009.80.10	Passion fruit juice.	60%
2009.80.20	Black currant juice.	60%
2009.80.90	Juice of any other single fruit or vegetable.	60%
2009.90.00	Mixtures of juices.	60%
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	60%
2102.10.10	Bakers' and household yeasts.	60%
2102.10.90	Other active yeasts.	60%
2102.20.10	Inactive yeast.	60%
2102.20.90	Other dead single cell micro-organisms.	60%
2102.30.00	Prepared baking powders.	60%
2103.10.00	Soya sauce.	60%
2103.20.00	Tomato ketchup and other tomato sauces.	60%
2103.90.00	Other sauces and preparations therefor; mixed condiments and mixed seasonings.	60%
2104.10.00	Soups and broths and preparations therefor.	60%
2104.20.00	Homogenised composite food preparations.	60%
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	60%
2106.10.00	Protein concentrates and textured substances.	60%
2106.90.10	Saccharin tablets consisting of saccharin in an excipient.	60%
2106.90.20	Food mix for the manufacture of infant milk foods.	25%
2106.90.30	Flavoured or coloured sugars, syrups and molasses.	60%
2106.90.90	Other food preparations n.e.s.	60%
2201.10.10	Mineral waters.	60%
2201.10.90	Aerated waters.	60%
2201.90.00	Ice and snow; other waters.	60%
2202.10.00	Waters, including mineral waters and aerated	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	waters, containing added sugar or other sweetening matter or flavoured.	
2202.90.00	Other non-alcoholic beverages.	60%
2203.00.10	Stout.	60%
2203.00.20	Beer (including ale and porter) of an original gravity not exceeding 1,060 degrees.	60%
2203.00.90	Other beer (including ale and porter) of an original gravity exceeding 1,060 degrees.	60%
2204.10.10	Champagne.	60%
2204.10.90	Other sparkling wines.	60%
2204.21.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 L or less.	60%
2204.29.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2 L.	60%
2205.10.00	Vermouth and other wine of fresh grapes in containers of 2 L or less.	60%
2205.90.00	Vermouth and other wine of fresh grapes in containers of more than 2 L.	60%
2206.00.10	Beer not made from malt.	Per Litre Shs. 10.20 or 60%
2206.00.21	Cider in containers holding 2 L or less.	Per Ltr. Shs. 12.70 or 60%
2206.00.30	Other fermented beverages (for example Chibuku).	Per Ltr. Shs. 10.20 or 60%
2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Per Proof Litre Shs. 125.00 or 60%
2208.20.91	Other spirits in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%
2208.20.99	Other spirits in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 60%
2208.30.10	Whisky in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%
2208.30.90	Whisky in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 60%
2208.40.10	Rum and tafia in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
2208.40.90	Rum and tafia in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 60%
2208.50.10	Gin and Geneva in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%
2208.50.90	Gin and Geneva in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 60%
2208.90.11	Vodka in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%
2208.90.19	Vodka in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 60%
2208.90.21	Fruit brandy in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%
2208.90.29	Fruit brandy in containers holding more than 2L.	Per Proof Litre Shs. 125.00 or 60%
2208.90.91	Liqueurs and other spirituous beverages in containers holding 2 L or less.	Per Proof Litre Shs. 125.00 or 60%
2208.90.99	Liqueurs and other spirituous beverages in containers holding more than 2 L.	Per Proof Litre Shs. 125.00 or 60%
2301.10.00	Flours, meals and pellets, of meat or meat offal; greaves.	10%
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.	10%
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	10%
2309.10.00	Dog or cat food, put up for retail sale.	60%
2309.90.00	Other preparations of a kind used in animal feeding.	10%
2401.10.00	Tobacco, not stemmed/stripped.	60%
2401.20.00	Tobacco, partly or wholly stemmed/stripped.	60%
2401.30.00	Tobacco refuse.	60%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Per Kg. Shs. 700.00 or 60%
2402.20.00	Cigarettes containing tobacco.	Per Kg Shs. 1000.00 or 60%
2402.90.10	Other cigars, cheroots and cigarillos containing tobacco substitutes.	Per Kg. Shs. 1000.00 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
2402.90.90	Other cigarettes containing tobacco substitutes.	Per Kg. Shs. 1000.00 or 60%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	Per Kg Shs. 1000.00 or 60%
2403.91.00	"Homogenised" or "reconstituted" tobacco.	Per Kg Shs. 1000.00 or 60%
2403.99.10	Snuff.	Per Kg. Shs. 100.00 or 60%
2403.99.20	Tobacco extracts and essences.	50%
2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.	Per Kg. Shs. 1000.00 or 60%
2506.10.00	Quartz.	10%
2506.21.00	Quartzite, crude or roughly trimmed.	10%
2506.29.00	Other quartzite	10%
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	10%
2508.10.00	Bentonite.	10%
2508.20.00	Decolouring earths and fuller's earth.	10%
2508.30.00	Fire-clay.	10%
2508.40.00	Other clays.	10%
2508.50.00	Andalusite, kyanite and sillimanite.	10%
2508.60.00	Mullite.	10%
2508.70.00	Chamotte or dinas earths.	10%
2515.11.00	Marble and travertine, crude or roughly trimmed.	60%
2515.12.00	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	60%
2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster.	60%
2523.29.00	Other portland cement.	60%
2616.10.00	Silver ores and concentrates.	60%
2616.90.00	Other precious metal ores and concentrates.	60%
2710.00.52	Transformer oil.	10%
3208.10.90	Other paints and varnishes based on polyesters.	60%
3208.20.90	Other paints and varnishes based on acrylic and vinyl polymers.	60%
3208.90.90	Other paints and varnishes.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
3209.10.00	Paints and varnishes, based on acrylic or vinyl polymers.	60%
3209.90.00	Other paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium.	60%
3210.00.20	Distempers, water pigments not elsewhere specified, cement paints and the like.	60%
3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers).	60%
3215.90.20	Writing ink.	60%
3303.00.10	Toilet waters.	60%
3303.00.90	Perfumes.	60%
3304.10.00	Lip make-up preparations.	60%
3304.20.00	Eye make-up preparations.	60%
3304.30.00	Manicure or pedicure preparations.	60%
3304.91.00	Beauty and skin care powders, whether or not compressed.	60%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments).	60%
3305.10.00	Shampoos.	60%
3305.20.00	Preparations for permanent waving or straightening of hair.	60%
3305.30.00	Hair lacquers.	60%
3305.90.00	Other preparations for use on the hair.	60%
3307.10.00	Pre-shave, shaving or after-shave preparations.	60%
3307.20.00	Personal deodorants and anti-perspirants.	60%
3307.30.00	Perfumed salts and other bath preparations.	60%
3307.41.10	Joss sticks and joss paper.	60%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	60%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	60%
3307.90.00	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified	60%

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Tariff No.	Tariff Description	New Rate of Duty
	or included.	
3401.11.00	Soap and organic surface active products and preparations for toilet use (including medicated products).	60%
3401.19.00	Other soap and organic surface active products for other uses.	60%
3401.20.10	Soap in other forms for toilet use (including medicated products).	60%
3401.20.90	Soap in other forms for other uses.	60%
3405.10.00	Polishes, creams, and similar preparations for foot-wear or leather.	60%
3405.20.00	Polishes, creams, and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	60%
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes.	60%
3405.40.00	Scouring pastes and powders and other scouring preparations.	60%
3405.90.00	Other polishes or creams, for glass or metal.	60%
3604.10.00	Fireworks.	60%
3604.90.10	Very(light) flares and railway signals.	10%
3604.90.20	Rain and anti-hail rockets and bombs; distress and life saving rockets.	10%
3604.90.90	Other pyrotechnic articles.	60%
3605.00.10	Matches in packings of less than 25 matches per container.	60%
3605.00.20	Matches in packings of 25 or more matches per container, but not more than 50 matches per container.	60%
3605.00.30	Matches in packings of more than 50 matches per container.	60%
3706.10.20	Newsreels of a width of 35 mm or more.	10%
3706.90.12	Newsreel of a width not exceeding 8 mm.	10%
3706.90.22	Newsreel of a width exceeding 8 mm but not exceeding 16 mm.	10%
3706.90.32	Newsreel of a width exceeding 16 mm but not exceeding 34 mm.	10%
3808.10.20	Mosquito coils, chips, mats, and similar insecticidal	40%

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Tariff No.	Tariff Description	New Rate of Duty
	products designed for use by burning or heating.	
3808.10.90	Other insecticides.	10%
3808.40.00	Disinfectants.	10%
3808.90.00	Rodenticides and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur -treated bands, wicks and candles and fly-papers).	10%
3813.00.00	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.	10%
3816.00.00	Refractory cements, mortars, concretes and similar compositions.	10%
3917.23.00	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride.	60%
3922.10.00	Baths, shower-baths and wash-basins.	60%
3922.20.00	Lavatory seats and covers.	60%
3922.90.10	Lavatory cisterns.	60%
3922.90.90	Other sanitary ware (including fittings and accessories for cisterns) of plastics.	60%
3923.21.00	Sacks and bags of polymers of ethylene.	60%
3923.29.00	Sacks and bags of other plastics.	60%
3923.30.00	Carboys, bottles, flasks, and similar articles of plastics.	60%
3923.90.10	Empty gelatine capsules for pharmaceutical use.	Free
3924.10.00	Tableware and kitchenware.	60%
3924.90.10	Dustbins.	60%
3924.90.90	Other household articles and toilet articles of plastics.	60%
3925.20.00	Doors, windows and their frames and thresholds for doors.	60%
3925.90.10	Door handles, door closures, finger plates and similar articles.	60%
3925.90.90	Other builders ware of plastics n.e.s.	60%
3926.10.00	Office or school supplies of plastics.	60%
3926.20.00	Articles of apparel and clothing.	60%
3926.30.00	Fittings for furniture, coachwork or the like.	60%
3926.40.00	Statuettes and other ornamental articles, of	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	plastics.	
3926.90.60	Road and traffic signs and signals of plastics.	60%
3926.90.90	Other articles of plastics.	60%
4011.10.00	New pneumatic tyres, of a kind used on motor cars.	60%
4011.20.00	New pneumatic tyres, of a kind used on buses or lorries.	60%
4011.50.00	New pneumatic rubber tyres, of a kind used on pedal cycles.	60%
4011.91.00	New pneumatic tyres and flaps having a "herring-bone" or similar tread of a kind used on construction tractors.	60%
4011.99.00	Other new pneumatic tyres, of rubber.	60%
4012.10.10	Retread tyres, of rubber, of a kind used on motor cars.	60%
4012.10.20	Retread tyres, of rubber, of a kind used on buses or lorries.	60%
4012.10.90	Retread tyres, of rubber, of a kind used on wheeled tractors.	60%
4012.20.10	Used pneumatic tyres, of a kind used on motor cars.	60%
4012.20.20	Used pneumatic tyres, of a kind used on buses or lorries.	60%
4012.90.00	Solid tyres, of rubber.	60%
4013.10.10	Inner tubes of rubber, of a kind used on motor cars.	60%
4013.10.20	Inner tubes of rubber, of a kind used on buses or lorries.	60%
4013.10.90	Other inner tubes of rubber of a kind used on other motor cars.	60%
4013.20.00	Inner tubes of rubber, of a kind used on bicycles.	60%
4013.90.90	Other inner tubes of rubber.	60%
4101.10.10	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 Kg when simply dried, 10 kg when dry-salted, dried.	10%
4101.10.20	Whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when wet-	10%

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Tariff No.	Tariff Description	New Rate of Duty
4101.10.90	salted. Other whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when fresh, or otherwise preserved.	10%
4101.21.10	Other hides and skins of bovine animals, whole, fresh.	10%
4101.21.20	Other hides and skins of bovine animals, whole, wet-salted.	10%
4101.22.10	Butts and bends of bovine animals, fresh.	10%
4101.22.20	Butts and bends of bovine animals, wet-salted.	10%
4101.29.10	Other hides and skins of bovine animals, fresh.	10%
4101.29.20	Other hides and skins of bovine animals, wet- salted.	10%
4101.30.10	Other hides and skins of bovine animals, dried.	10%
4101.30.20	Other hides and skins of bovine animals, pickled.	10%
4101.30.90	Other hides and skins of bovine animals, otherwise preserved.	10%
4101.40.00	Hides and skins of equine animals.	10%
4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	10%
4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	10%
4102.29.10	Raw skins of sheep or lambs (dried but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	10%
4102.29.90	Other raw skins of sheep or lambs.	10%
4103.10.10	Raw hides and skins of goats or kids (fresh, but not tanned, parchment-dressed or further	10%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	
4103.10.20	Raw hides and skins of goats or kids (dried, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	10%
4103.10.30	Raw hides and skins of goats or kids (pickled, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	10%
4103.10.90	Other raw hides and skins of goats or kids (salted, limed or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	10%
4103.20.10	Crocodile skins, raw.	50%
4103.20.90	Other raw skins of reptiles other than crocodiles.	50%
4107.21.00	Leather of reptiles, vegetable pretanned.	60%
4107.29.00	Other leather of reptiles.	60%
4107.90.00	Other leather of other animals.	60%
4109.00.00	Patent leather and patent laminated leather; metallised leather.	60%
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather.	50%
4202.12.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of plastics or of textile materials.	50%
4202.19.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and	50%

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Tariff No.	Tariff Description	New Rate of Duty
4202.21.00	similar containers of other materials. Handbags, including those without handles with outer surface of leather, of composition leather or of patent leather.	50%
4202.22.00	Handbags, including those without handles with outer surface of sheeting of plastics or of textile materials.	50%
4202.29.00	Handbags, including those without handles of other materials.	50%
4202.31.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of leather, of composition leather or of patent leather.	50%
4202.32.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of sheeting of plastics or of textile materials.	50%
4202.39.00	Other articles of a kind normally carried in the pocket or in the handbag with outer surface of other materials.	50%
4202.91.00	Other articles with outer surface of leather, of composition leather or of patent leather.	50%
4202.92.00	Other articles with outer surface of sheeting of plastics or of textile material.	50%
4202.99.00	Other articles with outer surface of other materials.	50%
4203.10.00	Articles of apparel of leather or of composition leather.	60%
4203.21.90	Other gloves, mittens or mitts specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	60%
4205.00.00	Other articles of leather or of composition leather.	60%
4206.10.00	Catgut.	60%
4206.90.90	Other articles of gut and gold beater's skin.	60%
4301.10.00	Raw furskins of mink, whole, with or without head, tail or paws.	60%
4302.11.00	Whole skins, with or without head, tail or paws, not assembled, of mink.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
4302.12.00	Whole skins, with or without head, tail or paws not assembled, of rabbit or hare.	60%
4302.13.00	Whole skins, with or without head, tail or paws, not assembled of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	60%
4302.19.00	Other whole skins, with or without head, tail or paws, not assembled.	60%
4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled.	60%
4302.30.00	Whole skins and pieces or cuttings thereof, assembled.	60%
4412.11.00	Plywood consisting solely of sheets of wood with at least one outer ply of the following tropical woods: Dark Red Meranti, Light White Lauan, Sipo, Limba, Okoume, Obeche, Acaj d'Afrique, Sapelli, Baboen, Mahogany (<i>swietenia spp.</i>), Palissandre du Bresi or Bois de Rose femalle.	60%
4412.12.00	Plywood consisting solely of sheets of wood with at least one outer ply of non-coniferous wood.	60%
4412.19.00	Other plywood.	60%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	60%
4418.10.00	Windows, French-windows and their frames.	60%
4418.20.00	Doors and their frames and thresholds.	60%
4418.30.00	Parquet panels.	60%
4418.40.00	Shuttering for concrete constructional work.	60%
4418.50.00	Shingles and shakes.	60%
4418.90.00	Other builders joinery and carpentry of wood.	60%
4419.00.00	Tableware and kitchenware, of wood.	60%
4420.10.00	Statuettes and other ornaments, of wood.	60%
4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.	60%
4421.10.00	Clothes hangers.	60%

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Tariff No.	Tariff Description	New Rate of Duty
4421.90.30	Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof.	10%
4421.90.90	Other articles of wood.	60%
4503.10.00	Corks and stoppers of natural cork.	25%
4602.90.10	Straw envelopes for bottles.	60%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	60%
4816.10.00	Carbon or similar copying papers.	60%
4816.20.00	Self-copy paper.	60%
4816.30.00	Duplicator stencils.	60%
4816.90.00	Transfer papers and offset plates of paper.	60%
4817.10.00	Envelopes.	60%
4817.20.00	Letter cards, plain postcards and correspondence cards.	60%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	60%
4818.10.00	Toilet paper.	60%
4818.20.00	Handkerchiefs, cleansing or facial tissues.	60%
4818.30.00	Table cloths and serviettes.	60%
4818.50.00	Articles of apparel and clothing accessories.	60%
4818.90.00	Other articles of paper pulp, cellulose wadding or webs.	60%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.	60%
4819.40.00	Other sacks and bags, including cones.	60%
4819.50.00	Other packing containers, including record sleeves.	60%
4819.60.10	Box files.	60%
4819.60.90	Letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper, paperboard or cellulose wadding.	60%
4820.10.00	Registers, account books, note books, diaries and similar articles.	60%
4820.30.00	Binders other than book covers, folders and file covers.	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
4820.40.00	Manifold business forms and interleaved carbon sets.	60%
4820.50.00	Albums for samples or for collections.	60%
4820.90.00	Other articles of stationery and blotting-pads.	60%
4821.10.00	Paper or paperboard labels of all kinds, printed.	60%
4821.90.00	Other paper and paperboard labels of all kinds.	60%
4823.20.00	Filter paper and paperboard.	60%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus.	60%
4823.51.00	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, embossed or perforated.	60%
4823.59.00	Other paper and paperboard of a kind used for writing, printing or other graphic purposes.	60%
4823.60.00	Trays, dishes, plates, cups and the like of paper.	60%
4901.10.00	Printed books, brochures, leaflets and similar printed matter in single sheets, whether or not folded.	10%
4902.10.20	Secondhand newspapers, journals and periodicals appearing at least four times a week.	60%
4902.90.20	Other second hand newspapers, journals and periodicals.	60%
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	10%
4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.	10%
4911.10.00	Trade and advertising material, commercial catalogues and the like.	10%
4911.99.10	Instructional charts and diagrams.	10%
5007.10.00	Fabrics of noil silk.	60%
5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	noil silk.	
5007.90.00	Other fabrics of silk or silk waste.	60%
5105.10.00	Carded wool.	60%
5109.10.00	Yarn of wool or fine animal hair, containing 95% or more by weight of wool or fine animal hair, put up retail for sale.	60%
5109.90.00	Yarn of wool or of fine animal hair, put up for retail sale containing less than 85% by weight of wool or of fine animal hair.	60%
5111.11.00	Woven fabric of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or fine hair, of a weight not exceeding 300 g/sq.m.	50%
5111.19.00	Woven fabric of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight not exceeding 300g/sq.m.	50%
5111.20.00	Other woven fabrics of carded wool or carded fine animal hair, mixed mainly or solely with man-made filaments.	50%
5111.30.00	Other woven fabrics of carded wool or carded fine animal hair, mixed mainly or solely with man-made staple fibres.	50%
5111.90.00	Woven fabrics of carded wool or carded fine animal hair, mixed with other fibres.	50%
5112.11.00	Woven fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair, of a weight not exceeding 200 g/sq.m.	50%
5112.19.00	Woven fabrics of combed wool or combed fine animal hair, containinf 85% or more by weight of wool or fine animal hair, of a weight exceeding 200 g/sq.m.	50%
5112.20.00	Woven fabrics of combed wool or combed fine animal hair, mixed mainly or solely with man-made filaments.	50%
5112.30.00	Woven fabrics of combed wool or combed fine animal hair, mixed mainly or solely with man-	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5112.90.00	made staple fibres. Other woven fabrics of combed wool or combed fine animal hair.	50%
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	50%
5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/sq.m. but not more than 200 g/sq.m. unbleached.	Per Sq.m Shs. 5.50 or 60%
5208.12.10	Canvas of woven fabrics of cotton, plain weave, weighing more than 100 g/sq.m. but not more than 200 g/sq.m., containing 85% or more by weight of cotton, unbleached.	Per Sq.m Shs. 5.50 or 60%
5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/sq.m. but not more than 200 g/sq.m., containing 85% or more by weight of cotton, unbleached.	Per Sq.m Shs. 5.50 or 60%
5208.13.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/sq.m., unbleached	Per Sq.m Shs. 5.50 or 60%
5208.19.10	Woolless fabric, for tyre manufacture.	Per Sq.m Shs. 5.50 or 60%
5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/sq.m..	Per Sq.m Shs. 5.50 or 60%
5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/sq.m..	Per Sq.m Shs. 5.50 or 60%
5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/sq.m. but not more than 200 g/sq.m..	Per Sq.m Shs. 5.50 or 60%
5208.23.00	Woven 3- thread or 4-thread twill, including cross twill of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5208.29.00	Other woven fabrics of cotton, containing 85%	Per Sq.m Shs.

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Tariff No.	Tariff Description	New Rate of Duty
	or more by weight of cotton, weighing not more than 200 g/sq.m., bleached.	5.50 or 60%
5208.31.00	Wooven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/sq.m. but not more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5208.33.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/sq.m., of yarn of different colours.	Per Sq.m Shs. 5.50 or 60%
5208.41.00	Woven fabrics of cotton, containing 85% or more by by weight of cotton, plain weave, weighing not more than 100 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/sq.m. but not more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5208.43.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/sq.m., of yarn of different colours.	Per Sq.m Shs. 5.50 or 60%
5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/sq.m. but not more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5208.53.00	Woven 3-thread or 4-thread twill of cotton,	Per Sq.m Shs.

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5208.59.00	including cross twill, weighing not more than 200 g/sq.m., printed. Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/sq.m., printed.	5.50 or 60% Per Sq.m Shs. 5.50 or 60%
5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., plain weave, unbleached.	Per Sq.m Shs. 5.50 or 60%
5209.11.90	Woven fabrics of cotton (other than canvas), containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., plain weave, unbleached.	Per Sq.m Shs. 5.50 or 60%
5209.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5209.19.10	Weftless fabrics for tyre manufacture.	Per Sq.m Shs. 5.50 or 60%
5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5209.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., plain weave, bleached.	Per Sq.m Shs. 5.50 or 60%
5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5209.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., plain weave, dyed.	Per Sq.m Shs. 5.50 or 60%
5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5209.39.00	Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., plain weave, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5209.43.00	Other cotton fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5209.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5209.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., plain weave, printed.	Per Sq.m Shs. 5.50 or 60%
5209.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5209.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., plain weave, unbleached.	Per Sq.m Shs. 5.50 or 60%
5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%

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Tariff No.	Tariff Description	New Rate of Duty
5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5210.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., plain weave, bleached.	Per Sq.m Shs. 5.50 or 60%
5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5210.29.00	Other fabrics	Per Sq.m Shs. 5.50 or 60%
5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., plain weave, dyed.	Per Sq.m Shs. 5.50 or 60%
5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5210.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5210.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., plain weave, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5210.42.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5210.49.00	Other woven fabrics of cotton, containing less	Per Sq.m Shs.

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Tariff No.	Tariff Description	New Rate of Duty
	than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., of yarns of different colours.	5.50 or 60%
5210.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., plain weave, printed.	Per Sq.m Shs. 5.50 or 60%
5210.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., plain weave, unbleached.	Per Sq.m Shs. 5.50 or 60%
5211.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5211.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5211.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., plain weave, bleached.	Per Sq.m Shs. 5.50 or 60%
5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., plain weave, dyed.	Per Sq.m Shs. 5.50 or 60%
5211.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5211.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., plain weave, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5211.42.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill.	Per Sq.m Shs. 5.50 or 60%
5211.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., plain weave, printed.	Per Sq.m Shs. 5.50 or 60%
5211.52.00	Woven 3-thread or 4-thread twill, including	Per Sq.m Shs.

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Tariff No.	Tariff Description	New Rate of Duty
	cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., printed.	5.50 or 60%
5211.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5212.11.00	Other woven fabrics of cotton, weighing not more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5212.12.00	Other woven fabrics of cotton, weighing not more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5212.13.00	Other woven fabrics of cotton, weighing not more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5212.14.00	Other woven fabrics of cotton, weighing not more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5212.15.00	Other woven fabrics of cotton, weighing not more than 200 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/sq.m., unbleached.	Per Sq.m Shs. 5.50 or 60%
5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/sq.m., bleached.	Per Sq.m Shs. 5.50 or 60%
5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/sq.m..	Per Sq.m Shs. 5.50 or 60%
5309.11.10	Canvas, woven, containing 85% or more by weight of flax, unbleached or bleached.	50%
5309.11.90	Other woven fabrics of flax containing 85% or more by weight of flax, unbleached or bleached.	50%
5309.19.10	Other canvas, containing 85% or more by weight of flax, unbleached or bleached.	50%
5309.19.90	Other woven fabrics of flax, containing 85% or more by weight of flax.	50%
5309.21.00	Woven fabrics of flax, containing less than	50%

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Tariff No.	Tariff Description	New Rate of Duty
5309.29.00	85% by weight of flax, unbleached or bleached. Other woven fabrics of flax, containing less than 85% by weight of flax.	50%
5310.10.00	Unbleached woven fabrics of jute or of other textile bast fibres of head No. 53.03	50%
5310.90.00	Other woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	50%
5311.00.10	Woven fabrics of hessian and sacking (not including matting).	50%
5311.00.20	Woven fabrics of true hemp.	50%
5311.00.30	Woven fabrics of paper yarn.	50%
5311.00.90	Woven fabrics of other vegetable textile fibres.	50%
5401.10.20	Sewing thread of man-made filaments, put up for retail sale.	60%
5401.20.20	Sewing thread of artificial filament, put up for retail sale	60%
5402.20.00	High tenacity yarn of polysters.	50%
5402.39.00	Other textured yarn.	50%
5402.42.00	Other yarn of polyesters, partially oriented.	50%
5402.43.00	Other yarn of other polyesters.	50%
5402.49.00	Other yarn single, untwisted or with a twist not exceeding 50 turns per metre.	50%
5402.52.00	Other polyster yarn, single, with a twist exceeding 50 turns per metre.	50%
5402.59.00	Other yarn of other synthetic filament yarn.	50%
5402.62.00	Other yarn multiple or cabled of polyesters.	50%
5402.69.00	Other synthetic filament yarn, multiple or cabled.	50%
5403.10.00	High tenacity yarn of viscose rayon.	50%
5403.20.00	Textured yarn.	50%
5403.31.00	Other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	50%
5403.32.00	Other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre.	50%
5403.33.00	Other yarn, single, of cellulose acetate.	50%
5403.39.00	Other yarn, single.	50%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5403.41.00	Other yarn, multiple or cabled, of viscose rayon.	50%
5403.42.00	Other yarn, multiple or cabled, of cellulose acetate.	50%
5403.49.00	Other yarn, multiple or cabled.	50%
5404.10.00	Monofilament.	50%
5404.90.00	Strip and the like of synthetic textile materials.	50%
5405.00.00	Artificial monofilament of 67 decitex or more and which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	50%
5406.10.00	Synthetic filament yarn, put up for retail sale.	60%
5406.20.00	Artificial filament yarn (other than sewing thread), put up for retail sale.	60%
5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylons or other polyamides or of polyesters.	Per Sq.m Shs. 5.50 or 60%
5407.20.00	Woven fabrics obtained from strip or the like.	Per Sq.m Shs. 5.50 or 60%
5407.30.00	Fabrics specified in Note 9 to Section XI.	Per Sq.m Shs. 5.50 or 60%
5407.41.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5407.42.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed.	Per Sq.m Shs. 5.50 or 60%
5407.43.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5407.44.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed.	Per Sq.m Shs. 5.50 or 60%
5407.51.00	Other woven fabrics, containing 85% or more by	Per Sq.m Shs.

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	weight of textured polyester filaments, unbleached or bleached.	5.50 or 60%
5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	Per Sq.m Shs. 5.50 or 60%
5407.53.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	Per Sq.m Shs. 5.50 or 60%
5407.60.00	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments.	Per Sq.m Shs. 5.50 or 60%
5407.71.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5407.72.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed.	Per Sq.m Shs. 5.50 or 60%
5407.73.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5407.74.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed.	Per Sq.m Shs. 5.50 or 60%
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	Per Sq.m Shs. 5.50 or 60%
5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	Per Sq.m Shs. 5.50 or 60%
5407.91.00	Other woven fabrics of synthetic filament yarn, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5407.92.00	Other woven fabrics of synthetic filament	Per Sq.m Shs.

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Tariff No.	Tariff Description	New Rate of Duty
5407.93.00	yarn, dyed. Other woven fabrics of synthetic filament yarn, of yarns of different colour.	5.50 or 60% Per Sq.m Shs.
5407.94.00	Other woven fabrics of synthetic filament yarn, printed.	5.50 or 60% Per Sq.m Shs.
5408.10.00	Woven fabrics obtained from high tenacity yarns, of viscose rayon.	5.50 or 60% Per Sq.m Shs.
5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	5.50 or 60% Per Sq.m Shs.
5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	5.50 or 60% Per Sq.m Shs.
5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	5.50 or 60% Per Sq.m Shs.
5408.24.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, printed.	5.50 or 60% Per Sq.m Shs.
5408.31.00	Other woven fabrics of artificial filament yarn, unbleached or bleached.	5.50 or 60% Per Sq.m Shs.
5408.32.00	Other woven fabrics of artificial filament yarn, dyed.	5.50 or 60% Per Sq.m Shs.
5408.33.00	Other woven fabrics of artificial filament yarn, of yarns of different colours.	5.50 or 60% Per Sq.m Shs.
5408.34.00	Other woven fabrics of artificial filament yarn, printed.	5.50 or 60% Per Sq.m Shs.
5508.10.10	Sewing thread of synthetic staple fibres, not put up for retail sale.	50%
5508.10.90	Sewing thread of synthetic staple fibres, put up for retail sale.	60%
5508.20.10	Sewing thread of artificial staple fibres, not put up for retail sale.	50%
5508.20.90	Sewing thread of artificial staple fibres, put up for retail sale.	60%
5509.11.00	Single yarn containing 85% or more of staple fibres of nylon or other polyamides.	50%
5509.12.00	Multiple (folded) or cabled yarn containing 85% or	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	more of staple fibres	
	of nylon or other polyamides.	50%
5509.21.00	Single yarn containing 85% or more of staple fibres.	50%
5509.22.00	Multiple (folded) or cabled yarn containing 85% or more of staple fibres.	50%
5509.31.00	Single yarn containing 85% or more of staple fibres.	50%
5509.32.00	Multiple (folded) or cabled yarn containing 85% or more of staple fibres.	50%
5509.41.00	Single yarn.	50%
5509.42.00	Multiple (folded) or cabled yarn.	50%
5509.52.00	Yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	50%
5509.61.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	50%
5509.91.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	50%
5510.11.00	Single yarn, of artificial staple fibres.	50%
5510.12.00	Multiple (folded) or cabled yarn.	50%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	50%
5510.30.00	Other yarn, mixed mainly or solely with cotton.	50%
5511.10.00	Yarns (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres.	50%
5511.20.00	Yarns (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres.	50%
5511.30.00	Yarns (other than sewing thread) of artificial staple fibres.	50%
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	Per Sq.m Shs. 5.50 or 60%
5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or	Per Sq.m Shs. 5.50 or 60%

SECOND SCHEDULE (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	modacrylic staple fibres, unbleached or bleached.	
5512.29.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	Per Sq.m Shs. 5.50 or 60%
5512.91.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5512.99.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of other staple fibres.	Per Sq.m Shs. 5.50 or 60%
5513.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5513.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5513.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5513.22.00	Woven 3-thread or 4-thread twill, including	Per Sq.m Shs.

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Tariff No.	Tariff Description	New Rate of Duty
5513.23.00	cross twill, of polyester staples fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., dyed.	5.50 or 60%
5513.29.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5513.31.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m. dyed.	Per Sq.m Shs. 5.50 or 60%
5513.32.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5513.33.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5513.39.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5513.41.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely	Per Sq.m Shs. 5.50 or 60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5513.42.00	with cotton, of a weight not exceeding 170 g/sq.m., printed. Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5514.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5514.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5514.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5514.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5514.23.00	Other woven fabrics of polyester staple fibres	Per Sq.m Shs. 5.50 or 60%
5514.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., dyed.	Per Sq.m Shs. 5.50 or 60%
5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5514.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5514.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5514.41.00	Woven fabrics of polyester staple fibres,	Per Sq.m Shs.

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., printed.	5.50 or 60%
5514.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/sq.m., printed.	Per Sq.m Shs. 5.50 or 60%
5515.11.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	Per Sq.m Shs. 5.50 or 60%
5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	Per Sq.m Shs. 5.50 or 60%
5515.13.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq.m Shs. 5.50 or 60%
5515.19.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with other fibres.	Per Sq.m Shs. 5.50 or 60%
5515.21.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments.	Per Sq.m Shs. 5.50 or 60%
5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq.m Shs. 5.50 or 60%
5515.29.00	Other woven fabrics of acrylic or modacrylic	Per Sq.m Shs.

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	staple fibres, mixed mainly or solely with other fibres.	5.50 or 60%
5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	Per Sq.m Shs. 5.50 or 60%
5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	Per Sq.m Shs. 5.50 or 60%
5515.99.00	Other woven fabrics, mixed mainly or solely with other fabrics.	Per Sq.m Shs. 5.50 or 60%
5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5516.12.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed.	Per Sq.m Shs. 5.50 or 60%
5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5516.14.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed.	Per Sq.m Shs. 5.50 or 60%
5516.21.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5516.22.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed.	Per Sq.m Shs. 5.50 or 60%
5516.23.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	Per Sq.m Shs. 5.50 or 60%

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Tariff No.	Tariff Description	New Rate of Duty
5516.31.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or animal hair, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5516.32.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed.	Per Sq.m Shs. 5.50 or 60%
5516.33.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5516.34.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	Per Sq.m Shs. 5.50 or 60%
5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	Per Sq.m Shs. 5.50 or 60%
5516.43.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq.m Shs. 5.50 or 60%
5516.44.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	Per Sq.m Shs. 5.50 or 60%
5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	Per Sq.m Shs. 5.50 or 60%
5516.92.00	Other woven fabrics of artificial staple	Per Sq.m Shs.

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Tariff No.	Tariff Description	New Rate of Duty
5516.93.00	fibres, dyed. Other woven fabrics of artificial staple fibres, of yarns of different colours.	5.50 or 60% Per Sq.m Shs.
5516.94.00	Other woven fabrics of artificial staple fibres, printed.	5.50 or 60% Per Sq.m Shs.
5601.21.00	Wadding and other articles of wadding, of cotton.	5.50 or 60%
5601.22.00	Wadding and other articles of wadding, of man-made fibres.	60%
5601.29.00	Wadding and other articles of wadding, other.	60%
5601.30.00	Textile flock and dust and mill neps.	60%
5701.10.00	Carpets and other textile floor coverings, knotted, whether or not made up, of wool or fine animal hair.	50%
5701.90.00	Carpets and other textile floor coverings, knotted, whether or not made up, of other textile materials.	50%
5702.10.00	"Kelems", "Schumacks", "Karamanie" and similar handwoven rugs.	50%
5702.20.00	Floor coverings of coconut fibres (coir).	50%
5702.31.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, made up, of wool or fine animal hair.	50%
5702.32.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of man-made textile materials.	50%
5702.39.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of other textile materials.	50%
5702.41.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of wool or fine animal hair.	50%
5702.42.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5702.49.00	construction, made up, of man-made textile materials. Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of other textile materials.	50%
5702.51.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of wool or fine animal hair.	50%
5702.52.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of man-made textile materials.	50%
5702.59.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of other textile materials.	50%
5702.91.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of wool or fine animal hair.	50%
5702.92.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of man-made textile materials.	50%
5702.99.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of other textile materials.	50%
5703.10.00	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair.	50%
5703.20.00	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides.	50%
5703.30.00	Carpets and other textile floor coverings, tufted, whether or not made up, of man-made	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5703.90.00	textile materials. Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials.	50%
5704.10.00	Tiles, having a maximum surface area of .3 sq.m.	60%
5704.90.00	Other floor coverings of felt.	60%
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	50%
5801.10.00	Woven pile fabrics and chenille fabrics, of wool or fine animal hair.	50%
5801.21.00	Woven pile fabrics and chenille fabrics, uncut weft pile fabrics of cotton.	Per Sq.m Shs. 5.50 or 60%
5801.31.00	Woven pile fabrics and chenille fabrics, uncut weft pile fabrics of man-made fibres.	Per Sq.m Shs. 5.50 or 60%
5801.90.00	Woven pile fabrics and chenille fabrics, of other textile materials.	50%
5802.11.00	Terry towelling and similar woven terry fabrics, of cotton, unbleached.	Per Sq.m Shs. 5.50 or 60%
5802.19.00	Terry towelling and similar woven terry fabrics, of cotton, other.	Per Sq.m Shs. 5.50 or 60%
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	Per Sq.m Shs. 5.50 or 60%
5802.30.00	Tufted textile fabrics.	Per Sq.m Shs. 5.50 or 60%
5804.10.00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics.	Per Sq.m Shs. 5.50 or 60%
5804.21.00	Mechanically made lace of man-made fibres, not including woven, knitted or crocheted fabrics in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5804.29.00	Mechanically made lace of other textile materials, not including woven, knitted or crocheted fabrics in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5804.30.00	Hand-made lace, not including woven, knitted or crocheted fabrics, in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5805.00.00	Hand-woven tapestries of the type Gobelins,	50%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5806.10.00	Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	60%
5806.20.00	Woven pile fabrics (including terry and towelling and similar terry fabrics).	60%
5806.31.90	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	60%
5806.32.90	Narrow woven fabrics, of cotton, exceeding 1.3 cm. width.	60%
5806.39.90	Narrow woven fabrics, of man-made fibres, exceeding 1.3 c.m width.	60%
5806.40.00	Narrow woven fabrics, of other textile materials, exceeding 1.3 cm. width.	60%
5807.10.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolJucs).	60%
5807.90.00	Woven labels, badges and similar articles of textile material, not embroidered.	50%
5809.00.00	Other labels, badges and similar articles of textile materials.	60%
5810.10.00	Woven fabrics of metal thread and woven fabrics of metallized yarn, of a kind used in apparel, or furnishing fabrics or for similar purposes, not elsewhere specified or included.	Per Sq.m Shs. 5.50 or 60%
5810.91.00	Embroidery without visible ground, in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5810.92.00	Other embroidery of cotton, in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5810.99.00	Other embroidery of man-made fibres, in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5811.00.00	Other embroidery of other textile materials, in the piece, in strips or in motifs.	Per Sq.m Shs. 5.50 or 60%
5904.91.00	Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	Per Sq.m Shs. 5.50 or 60%
5904.91.00	Floor coverings with a base consisting of needleloom felt or nonwovens.	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
5904.92.00	Floor coverings with other textile base.	50%
5905.00.00	Textile wall coverings.	Per Sq.m Shs. 5.50 or 60%
5906.10.90	Other adhesive tape of a width exceeding 20 cm.	50%
5906.91.00	Rubberised textile fabrics knitted or crocheted.	Shs. 75.00 Per Kg. or 60%
5906.99.00	Other rubberised textile fabrics.	50%
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	60%
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	60%
6001.10.00	"Long pile" fabrics, knitted or crocheted.	Per Kg Shs. 70.00 or 60%
6001.21.00	Looped pile fabrics, of cotton, knitted or crocheted.	Per Kg. Shs. 70.00 or 60%
6001.22.00	Looped pile fabrics, of man-made fibres, knitted or crocheted.	Per Kg. Shs. 70.00 or 60%
6001.29.00	Looped pile fabrics, of other textile materials, knitted or crocheted.	Per Kg. Shs. 70.00 or 60%
6001.91.00	Other pile fabrics of cotton.	Per Kg. Shs. 70.00 or 60%
6001.92.00	Other pile fabrics of man made fibres.	Per Kg. Shs. 70.00 or 60%
6001.99.00	Pile fabrics of other textile materials.	Per Kg. Shs. 70.00 or 60%
6002.10.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. Shs. 70.00 or 60%
6002.20.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm.	Per Kg. Shs. 70.00 or 60%
6002.30.00	Other knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg Shs. 70.00 or 60%
6002.41.00	Other fabrics, warp knit (including those made	Per Kg. Shs. 70.00

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	on gallon knitting machines), of wool or fine animal hair.	or 60%
6002.42.00	Other fabrics, warp knit (including those made on gallon knitting machines), of cotton.	Per Kg. Shs. 70.00 or 60%
6002.43.00	Other fabrics, warp knit (including those made on gallon knitting machines), of man-made fibres.	Per Kg. Shs. 70.00 or 60%
6002.49.00	Other fabrics, warp knit (including those made on gallon knitting machines), of other fibres.	Per Kg. Shs. 70.00 or 60%
6002.91.00	Other knitted or crocheted fabrics, of wool or fine animal hair.	Per Kg. Shs. 70.00 or 60%
6002.92.00	Other knitted or crocheted fabrics, of cotton.	Per Kg. Shs. 70.00 or 60%
6002.93.00	Other knitted or crocheted fabrics, of man-made fibres.	Per Kg. Shs. 70.00 or 60%
6002.99.00	Other knitted or crocheted fabrics, of other fibres.	Per Kg. Shs. 70.00 or 60%
6101.10.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6101.30.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and articles of man-made fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6101.90.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of	Each Shs. 100.00 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6102.20.00	wool or fine animal hair, knitted or crocheted. Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6102.30.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6102.90.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.11.00	Men's or boys' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.12.00	Men's or boys' suits, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.19.00	Men's or boys' suits, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.21.00	Men's or boys' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.22.00	Men's or boys' ensembles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.23.00	Men's or boys' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.29.00	Men's or boys' ensembles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.32.00	Men's or boys' jackets and blazers, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.33.00	Men's or boys' jackets and blazers, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.39.00	Men's or boys' jackets and blazers, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.41.00	Men's or boys' trousers, bib and brace	Each Shs. 100.00

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	overall, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	or 60%
6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6103.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.11.00	Women's or girls' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.12.00	Women's or girls' suits, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.13.00	Women's or girls' suits, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.19.00	Women's or girls' suits, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.21.00	Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.22.00	Women's or girls' ensembles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.23.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.29.00	Women's or girls' ensembles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.31.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.32.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.33.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.39.00	Women's or girls' jackets and blazers of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.41.00	Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 60%
6104.42.00	Women's or girls' dresses, of cotton, knitted	Each Shs. 100.00

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	or crocheted.	or 60%
6104.43.00	Women's or girls' dresses, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00
6104.44.00	Women's or girls' dresses of artificial fibres, knitted or crocheted.	or 60% Each Shs. 100.00
6104.49.00	Women's or girls' dresses, of other textile materials, knitted or crocheted.	or 60% Each Shs. 100.00
6104.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair, knitted or crocheted.	or 60% Each Shs. 100.00
6104.52.00	Women's or girls' skirts and divided skirts, of cotton, knitted or crocheted.	Each Shs. 100.00
6104.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted.	or 60% Each Shs. 100.00
6104.59.00	Women's or girls' skirts and divided skirts, of other textile materials, knitted or crocheted.	or 60% Each Shs. 100.00
6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00
6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	or 60% Each Shs. 100.00
6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00
6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	or 60% Each Shs. 100.00
6105.10.00	Men's or boys' shirts, of cotton, knitted or crocheted.	Each Shs. 100.00
6105.20.00	Men's or boys' shirts, of man-made fibres, knitted or crocheted.	or 60% Each Shs. 100.00
6105.90.00	Men's or boys' shirts, of other textile materials, knitted or crocheted.	or 60% Each Shs. 100.00
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted.	Each Shs. 100.00
6106.20.00	Women's or girls' blouses, shirts and shirt-	or 60% Each Shs. 100.00

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	blouses, of man-made fibres, knitted or crocheted.	or 60%
6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 60%
6107.11.00	Men's or boys' under pants and briefs, of cotton, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.12.00	Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.19.00	Men's or boys' underpants and briefs, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.21.00	Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.92.00	Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6107.99.00	Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.11.00	Women's or girl's slips and petticoats, of other man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.19.00	Women's or girls' slips and petticoats, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.21.00	Women's or girls' briefs and panties, of cotton, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.22.00	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.29.00	Women's or girls' briefs and panties, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.31.00	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted.	Each Shs. 30.00 or 60%

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Tariff No.	Tariff Description	New Rate of Duty
6106.32.00	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.39.00	Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6108.91.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of cotton knitted or crocheted.	Each Shs. 30.00 or 60%
6108.92.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of man-made fibres knitted or crocheted.	Each Shs. 30.00 or 60%
6108.99.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles of other textile materials knitted or crocheted.	Each Shs. 30.00 or 60%
6109.10.00	T-shirts, singlets and other vests, of cotton, knitted or crocheted.	Each Shs. 30.00 or 60%
6109.90.00	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6110.10.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 50.00 or 60%
6110.20.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of cotton, knitted or crocheted.	Each Shs. 50.00 or 60%
6110.30.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 50.00 or 60%
6110.90.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 50.00 or 60%
6111.10.00	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted.	Each Shs. 20.00 or 60%
6111.20.00	Babies' garments and clothing accessories, of cotton, knitted or crocheted.	Each Shs. 20.00 or 60%
6111.30.00	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted.	Each Shs. 20.00 or 60%
6111.90.00	Babies' garments and clothing accessories, of other textile materials, knitted or crocheted.	Each Shs. 20.00 or 60%
6112.11.00	Track suits, of cotton, knitted or crocheted.	Each Shs. 50.00 or

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Tariff No.	Tariff Description	New Rate of Duty
6112.12.00	Track suits, of synthetic fibres, knitted or crocheted.	60% Each Shs. 50.00 or 60%
6112.19.00	Track suits, of other textile materials, knitted or crocheted.	Each Shs. 50.00 or 60%
6112.20.00	Ski suits, knitted or crocheted.	Each Shs. 50.00 or 60%
6112.31.00	Men's or boys' swimwear, of synthetic fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6112.39.00	Men's or boys' swimwear, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6112.41.00	Women's or girls' swimwear, of synthetic fibres, knitted or crocheted.	Each Shs. 30.00 or 60%
6112.49.00	Women's or girls' swimwear, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6113.00.00	Garments, made up of knitted or crocheted textile fabrics impregnated, coated, rubberized or laminated with plastics.	Each Shs. 100.00 or 60%
6114.10.00	Other garments, knitted or crocheted, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6114.20.00	Other garments, knitted or crocheted of cotton.	Each Shs. 100.00 or 60%
6114.30.00	Other garments, knitted or crocheted of man-made fibres.	Each Shs. 100.00 or 60%
6114.90.00	Other garments, knitted or crocheted of other textile materials.	Each Shs. 100.00 or 60%
6115.11.00	Panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted.	Each Shs. 30.00 or 60%
6115.12.00	Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted.	Each Shs. 30.00 or 60%
6115.19.00	Panty hose and tights, of other textile materials, knitted or crocheted.	Each Shs. 30.00 or 60%
6115.20.00	Women's full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted or crocheted.	Per Pair Shs. 20.00 or 60%
6115.91.00	Stockings, socks and other hosiery, of wool or	Per Pair Shs.

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6115.92.00	fine animal hair, knitted or crocheted. Stockings, socks and other hosiery, of cotton, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6115.93.00	Stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6115.99.00	Stockings, socks and other hosiery, of other textile materials, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6116.10.00	Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6116.91.00	Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted.	30 or 60% Per pair Shs.
6116.92.00	Other gloves, mittens and mitts, of cotton, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6116.93.00	Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6116.99.00	Other gloves, mittens and mitts, of other textile materials, knitted or crocheted.	20.00 or 60% Per Pair Shs.
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted.	Each Shs. 30.00 or 60%
6117.20.00	Ties, bow ties and cravats, knitted or crocheted.	Each Shs. 30.00 or 60%
6117.80.00	Other accessories.	Each Shs. 30.00 or 60%
6117.90.00	Parts of garments or clothing accessories.	Each Shs. 20.00 or 60%
6201.11.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6201.12.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs. 100.00 or 60%
6201.13.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs. 100.00 or 60%
6201.19.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials.	Each Shs. 100.00 or 60%
6201.91.00	Men's or boys' other garments, of wool or fine	Each Shs. 100.00

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6201.92.00	animal hair. Men's or boys' other garments, of cotton.	or 60% Each Shs. 100.00
6201.93.00	Men's or boys' other garments, of man-made fibres.	or 60% Each Shs. 100.00
6201.99.00	Men's or boys' other garments, of other textile materials.	or 60% Each Shs. 100.00
6202.11.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	or 60% Each Shs. 100.00
6202.12.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs. 100.00 or 60%
6202.13.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs. 100.00 or 60%
6202.19.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material.	Each Shs. 100.00 or 60%
6202.91.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6202.92.00	Women's or girls' other garments, of cotton.	Each Shs. 100.00 or 60%
6202.93.00	Women's or girls' other garments, of man-made fibres.	Each Shs. 100.00 or 60%
6202.99.00	Women's or girls' other garments, of other textile materials.	Each Shs. 100.00 or 60%
6203.11.00	Men's or boys' suits, of wool or fine animal hair.	Each Shs. 250.00 or 60%
6203.12.00	Men's or boys' suits, of synthetic fibres.	Each Shs. 250.00 or 60%
6203.19.00	Men's or boys' suits, of other textile materials.	Each Shs. 250.00 or 60%
6203.21.00	Men's or boys' ensembles, of wool or fine animal hair.	Each Shs. 250.00 or 60%
6203.22.00	Men's or boys' ensembles, of cotton.	Each Shs. 250.00 or 60%
6203.23.00	Men's or boys' ensembles, of synthetic fibres.	Each Shs. 250.00

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6203.29.00	Men's or boys' ensembles, of other textile materials.	or 60% Each Shs. 250.00
6203.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair.	or 60% Each Shs. 100.00
6203.32.00	Men's or boys' jackets and blazers, of cotton.	or 60% Each Shs. 100.00
6203.33.00	Men's or boys' jackets and blazers, of synthetic fibres.	or 60% Each Shs. 100.00
6203.39.00	Men's or boys' jackets and blazers, of other textile materials.	or 60% Each Shs. 100.00
6203.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	or 60% Each Shs. 100.00
6203.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs. 100.00 or 60%
6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs. 100.00 or 60%
6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs. 100.00 or 60%
6204.11.00	Women's or girls' suits, of wool or fine animal hair.	Each Shs. 250.00 or 60%
6204.12.00	Women's or girls' suits, of cotton.	Each Shs. 250.00 or 60%
6204.13.00	Women's or girls' suits, of synthetic fibres.	Each Shs. 250.00 or 60%
6204.19.00	Women's or girls' suits, of other textile materials.	Each Shs. 250.00 or 60%
6204.21.00	Women's or girls' ensembles, of wool or fine animal hair.	Each Shs. 250.00 or 60%
6204.22.00	Women's or girls' ensembles, of cotton.	Each Shs. 250.00 or 60%
6204.23.00	Women's or girls' ensembles, of synthetic fibres.	Each Shs. 250.00 or 60%
6204.29.00	Women's or girls' ensembles, of other textile materials.	Each Shs. 250.00 or 60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6204.31.00	Women's or girls' jackets sand blazers, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6204.32.00	Women's or girls' jackets and blazers, of cotton.	Each Shs. 100.00 or 60%
6204.33.00	Women's or girls' jackets and blazers', of synthetic fibres.	Each Shs. 100.00 or 60%
6204.39.00	Women's or girls' jackets, of other textile materials.	Each Shs. 100.00 or 60%
6204.41.00	Women's or girls' dresses, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6204.42.00	Women's or girls' dresses, of cotton.	Each Shs. 100.00 or 60%
6204.43.00	Women's or girls' dresses, of synthetic fibres.	Each Shs. 100.00 or 60%
6204.44.00	Women's or girls' dresses, of artificial fibres.	Each Shs. 100.00 or 60%
6204.49.00	Women's or girls' dresses, of other textile materials.	Each Shs. 100.00 or 60%
6204.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6204.52.00	Women's or girls' skirts and divided skirts, of cotton.	Each Shs. 100.00 or 60%
6204.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres.	Each Shs. 100.00 or 60%
6204.59.00	Women's or girls' skirts and divided skirts, of other textile materials.	Each Shs. 100.00 or 60%
6204.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6204.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs. 100.00 or 60%
6204.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs. 100.00 or 60%
6204.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs. 100.00 or 60%
6205.10.00	Men's or boys' shirts, of wool or fine animal	Each Shs. 100.00

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SECOND SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6205.20.00	hair. Men's or boys' shirts, of cotton.	or 60% Each Shs. 100.00
6205.30.00	Men's or boys' shirts, of man-made fibres.	or 60% Each Shs. 100.00
6205.90.00	Men's or boys' shirts, of other textile materials.	or 60% Each Shs. 50.00 or 60%
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste.	Each Shs. 100.00
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair.	or 60% Each Shs. 100.00
6206.30.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton.	or 60% Each Shs. 100.00
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres.	or 60% Each Shs. 100.00
6206.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials.	or 60% Each Shs. 100.00
6207.11.00	Men's or boys' underpants and briefs, of cotton.	Each Shs. 30.00 or 60%
6207.19.00	Men's or boys' underpants and briefs, of other textile materials.	Each Shs. 30.00 or 60%
6207.21.00	Men's or boys' nightshirts and pyjamas, of cotton.	Each Shs. 30.00 or 60%
6207.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres.	Each Shs. 30.00 or 60%
6207.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials.	Each Shs. 30.00 or 60%
6207.91.00	Men's or boys' other undergarments, of cotton.	Each Shs. 30.00 or 60%
6207.92.00	Men's or boys' other undergarments, of man-made fibres.	Each Shs. 30.00 or 60%
6207.99.00	Men's or boys' other undergarments, of other textile materials.	Each Shs. 30.00 or 60%
6208.11.00	Women's or girls' slips and petticoats, of cotton.	Each Shs. 30.00 or 60%
6208.19.00	Women's or girls' slips and petticoats, of other textile materials.	Each Shs. 30.00 or 60%
6208.21.00	Women's or girls' nightdresses and pyjamas, of	Each Shs. 30.00 or

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6208.22.00	cotton. Women's or girls' nightdresses and pyjamas, of man-made fibres.	60% Each Shs. 30.00 or 50%
6208.29.00	Women's or girls' nightdresses and pyjamas, of other textile materials.	Each Shs. 30.00 or 60%
6208.91.00	Women's or girls' other undergarments, of cotton.	Each Shs. 30.00 or 60%
6208.92.00	Women's or girls' other undergarments, of man-made fibres.	Each Shs. 30.00 or 60%
6208.99.00	Women's or girls' other undergarments, of other textile materials.	Each Shs. 30.00 or 60%
6209.10.00	Babies' garments and clothing accessories, of wool or fine animal hair.	Each Shs. 20.00 or 60%
6209.20.00	Babies' garments and clothing accessories, of cotton.	Each Shs. 20.00 or 60%
6209.30.00	Babies' garments and clothing accessories, of synthetic fibres.	Each Shs. 20.00 or 60%
6209.90.00	Babies' garments and clothing accessories, of other textile materials.	Each Shs. 20.00 or 60%
6210.10.00	Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics.	Each Shs. 100.00 or 60%
6210.20.90	Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile materials, impregnated, coated, covered or laminated with plastics.	Each Shs. 100.00 or 60%
6210.30.00	Other women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 100.00 or 60%
6210.40.00	Other men's or boys' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 100.00 or 60%
6210.50.00	Other women's or girls' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 100.00 or 60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6211.11.00	Men's or boys' swimwear.	Each Shs. 30.00 or 60%
6211.12.00	Women's or girls' swimwear.	Each Shs. 30.00 or 60%
6211.20.00	Ski suits.	Each Shs. 30.00 or 60%
6211.31.00	Men's or boys' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6211.32.00	Men's or boys' other garments, of cotton.	60%
6211.33.00	Men's or boys' other garments, of man-made fibres.	Each Shs. 100.00 or 60%
6211.39.00	Men's or boys' other garments, of other textile materials.	Each Shs. 100.00 or 60%
6211.41.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs. 100.00 or 60%
6211.42.00	Women's or girls' other garments, of cotton.	Each Shs. 100.00 or 60%
6211.43.00	Women's or girls' other garments, of man-made fibres.	Each Shs. 100.00 or 60%
6211.49.00	Women's or girls' other garments, of other textile materials.	Each Shs. 100.00 or 60%
6212.10.00	Brassières, whether or not knitted or crocheted.	Each Shs. 30.00 or 60%
6212.20.00	Girdles and panty-girdles, whether or not knitted or crocheted.	Each Shs. 30.00 or 60%
6212.30.00	Corselettes, whether or not knitted or crocheted.	Each Shs. 30.00 or 60%
6212.90.00	Corsets, braces, suspenders, garters and similar articles.	Each Shs. 30.00 or 60%
6213.10.00	Handkerchiefs of silk or silk waste.	60%
6213.20.00	Handkerchiefs of cotton.	60%
6213.90.00	Handkerchiefs of other textile materials.	60%
6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste.	Each Shs. 30.00 or 60%
6214.20.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair.	Each Shs. 30.00 or 60%
6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres.	Each Shs. 30.00 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibres.	Each Shs. 30.00 or 60%
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials.	Each Shs. 30.00 or 60%
6215.10.00	Ties, bow ties and cravats, of silk or silk waste.	Each Shs. 30.00 or 60%
6215.20.00	Ties, bow ties and cravats, of man-made fibres.	Each Shs. 30.00 or 60%
6215.90.00	Ties, bow ties and cravats, of other textile materials.	Each Shs. 30.00 or 60%
6216.00.00	Gloves, mittens and mitts, not knitted or crocheted.	Per Pair Shs. 30.00 or 60%
6217.10.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimming for women's or girls' garments.	60%
6217.90.00	Parts of garments or of garment accessories.	60%
6301.10.00	Electric blankets.	60%
6301.20.00	Blankets other than electric blankets of wool or fine animal hair.	60%
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton.	60%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	60%
6301.90.00	Other blankets (other than electric blankets) and travelling rugs.	60%
6302.10.00	Bed linen, knitted or crocheted.	60%
6302.21.00	Bed linen (not knitted or crocheted), of cotton, printed.	Per Sq.m Shs. 6.00 or 60%
6302.22.00	Bed linen (not knitted or crocheted), of man-made fibres, printed	Per Sq.m Shs. 6.00 or 60%
6302.29.00	Bed linen of other textile materials, printed.	Per Sq.m Shs. 6.00 or 60%
6302.31.00	Other bed linen (not knitted or crocheted), of cotton.	Per Sq.m Shs. 6.00 or 60%
6302.32.00	Other bed linen of man-made fibres.	Per Sq.m Shs. 6.00 or 60%
6302.39.00	Other bed linen of other textile materials.	Per Sq.m Shs.

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6302.40.00	Table linen knitted or crocheted.	6.00 or 60%
6302.51.00	Table linen (not knitted or crocheted), of cotton.	60%
6302.52.00	Table linen (not knitted or crocheted), of flax.	Per Sq.m Shs. 6.00 or 60%
6302.53.00	Table linen (not knitted or crocheted), of man-made fibres.	Per Sq.m Shs. 6.00 or 60%
6302.59.00	Table linen (not knitted or crocheted), of other textile materials.	Per Sq.m Shs. 6.00 or 60%
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, (not knitted or crocheted), of cotton.	Per Sq.m Shs. 6.00 or 60%
6302.91.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of cotton.	Per Sq.m Shs. 6.00 or 60%
6302.92.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of flax.	Per Sq.m Shs. 6.00 or 60%
6302.93.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of man-made fibres.	Per Sq.m Shs. 6.00 or 60%
6302.99.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of other textile materials.	Per Sq.m Shs. 6.00 or 60%
6303.11.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of cotton.	60%
6303.12.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres.	60%
6303.19.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	60%
6303.91.00	Other curtains (including drapes), interior blinds; curtain or bed valances, of cotton.	Per Sq.m Shs. 6.00 or 60%
6303.92.00	Other curtains, interior blinds; curtain or bed valances, of synthetic fibres.	Per Sq.m Shs. 6.00 or 60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6303.99.00	Other curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	Per Sq.m Shs. 6.00 or 60%
6304.11.00	Bedspreads, knitted or crocheted.	60%
6304.19.00	Other bedspreads.	Per Sq.m Shs. 6.00 or 60%
6304.91.00	Other furnishing articles.	60%
6304.92.00	Other furnishing articles not knitted or crocheted of cotton.	Per Sq.m Shs. 6.00 or 60%
6304.93.00	Other furnishing articles not knitted or crocheted, of synthetic fibres.	Per Sq.m Shs. 6.00 or 60%
6304.99.00	Mosquito and sand fly nets.	Per Sq.m Shs. 6.00 or 60%
6305.10.00	Jute and sisal bags and sacks of a kind used for the packing of goods:	60%
6305.20.00	Sacks and bags of cotton, of a kind used for the packing of goods.	60%
6305.31.00	Sacks and bags of polyethylene or polypropylene strip or the like, of a kind used for the packing of goods.	60%
6305.39.00	Sacks and bags of other man-made textile materials, of a kind used for the packing of goods.	60%
6305.90.00	Sacks and bags of other textile materials, of a kind used for the packing of goods.	60%
6306.11.00	Tarpaulins, awnings and sunblinds, of cotton.	60%
6306.12.00	Tarpaulins, awnings and sunblinds, of synthetic fibres.	60%
6306.19.00	Tarpaulins, awnings and sunblinds, of other textile materials.	60%
6306.21.00	Tents, of cotton.	60%
6306.22.00	Tents, of synthetic fibres.	60%
6306.29.00	Tents, of other textile materials.	60%
6306.31.00	Sails of synthetic fibres	60%
6306.39.00	Sails of other textile materials.	60%
6306.41.00	Pneumatic mattresses, of cotton.	60%
6306.49.00	Pneumatic mattresses, of other textile materials.	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6306.91.00	Other camping goods, of cotton.	60%
6306.99.00	Other camping goods, of other textile materials.	60%
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	50%
6307.90.00	Other made up articles, including dress patterns.	50%
6308.00.00	Sets consisting of woven fabrics and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	60%
6309.00.00	Worn clothing and other worn articles.	60%
6401.10.00	Waterproof footwear with outer soles and uppers of rubber or of plastics, incorporating a protective metal toe-cap.	Per pair sh. 30.00 or 50%
6401.91.00	Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the knee.	Per pair sh. 30.00 or 50%
6401.92.00	Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the ankle but not covering the knee.	Per pair sh. 30.00 or 50%
6401.99.00	Other waterproof footwear with outer soles and uppers of rubber or plastics.	Per pair sh. 30.00 or 50%
6402.11.00	Ski-boots and cross-country ski footwear.	Per pair sh. 30.00 or 60%
6402.19.90	Other sports footwear with outer soles and uppers of rubber or of plastics.	Per pair sh. 30.00 or 50%
6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs.	Per pair sh. 30.00 or 50%
6402.30.00	Other footwear, incorporating a protective metal toe-cap.	Per pair sh. 30.00 or 50%
6402.91.00	Other footwear with outer soles and uppers of rubber or plastics, covering the ankle.	Per pair sh. 30.00 or 50%
6402.99.00	Other footwear with outer soles and uppers of rubber or plastics.	Per pair sh. 30.00 or 50%
6403.11.00	Ski-boots and cross-country ski footwear.	Per pair sh. 30.00 or 60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6403.19.90	Other sports footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	Per pair sh. 50.00 or 50%
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	Per pair sh. 50.00 or 50%
6403.30.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	Per pair sh. 50.00 or 50%
6403.40.00	Other footwear, incorporating a protective metal toe-cap.	Per pair sh. 50.00 or 50%
6403.51.00	Other footwear with outer soles of leather, covering the ankle.	Per pair sh. 50.00 or 50%
6403.59.00	Other footwear with outer soles of leather and uppers of leather.	Per pair sh. 50.00 or 50%
6403.91.00	Other footwear covering the ankle.	Per pair sh. 50.00 or 50%
6403.99.00	Other footwear with outer soles of rubber or plastics and uppers of leather.	Per pair sh. 50.00 or 50%
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or of plastics.	Per pair sh. 30.00 or 50%
6404.19.00	Other footwear with outer soles of rubber or of plastics.	Per pair sh. 30.00 or 50%
6404.20.00	Footwear with outer soles of leather or composition leather.	Per pair sh. 50.00 or 50%
6405.10.00	Other footwear with uppers of leather or composition leather.	Per pair sh. 50.00 or 50%
6405.20.00	Other footwear with uppers of textile materials.	Per pair sh. 50.00 or 50%
6405.90.00	Other footwear.	Per pair sh. 50.00 or 50%
6406.10.10	Uppers and parts thereof, other than stiffeners, complete.	60%
6406.10.90	Uppers and parts thereof, other than stiffeners, incomplete.	60%
6406.99.20	Gaiters, spats, leggings, cricket pads and shin-guards	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
6406.99.90	Other parts of footwear of other materials.	50%
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	60%
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	60%
6507.00.00	Head-bands, linings, covered hat foundations, hat frames, peaks and chinstraps, for headgear.	60%
6601.10.00	Garden or similar umbrellas.	50%
6601.91.00	Other umbrellas or sun umbrellas having a telescopic shaft.	50%
6601.99.00	Other umbrellas or sun umbrellas.	50%
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	50%
6702.10.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of plastics.	60%
6702.90.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of other materials.	60%
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	60%
6802.91.10	Balls for crushing mills.	60%
6802.92.20	Sinks and basins of other calcareous stone.	60%
6802.93.20	Sinks and basins of granite.	60%
6802.99.12	Sinks and basins of other stone.	60%
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	60%
6804.30.00	Hand sharpening or polishing stones.	60%
6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral.	60%
6810.11.00	Building blocks and bricks.	60%

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Tariff No.	Tariff Description	New Rate of Duty
6810.19.00	Other articles of cement, of concrete or of artificial stone.	60%
6810.20.00	Pipes of cements or of concrete.	60%
6810.91.00	Prefabricated structural components for building or civil engineering.	60%
6810.99.20	Bathtubs, sinks, cisterns and shower trays.	60%
6810.99.30	Lavatory bowls, bidets and similar sanitary ware.	50%
6810.99.90	Other articles of cement, concrete or artificial stone.	50%
6811.90.20	Lavatory basins, sinks and similar ware of asbestos, cement or the like.	60%
6811.90.90	Other articles of asbestos-cement, of cellulose fibre cement or the like.	60%
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or similar siliceous earths.	10%
6902.10.00	Refractory-bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths, singly or together, more than 50% of the elements mg. ca. or cr; expressed as mgO, CrO or Cr ₂ O ₃ . of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of siliceous earths containing by weight more than 50% of alumina (Al ₂ O ₃); of silica (SiO ₂) or of a mixture of these products.	10%
6902.20.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths, containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products.	
6902.90.00	Other refractory goods bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	10%

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Tariff No.	Tariff Description	New Rate of Duty
	of siliceous fossil meals or of siliceous earths containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture of these products.	
6904.10.00	Building bricks.	60%
6904.90.00	Other ceramic articles.	60%
6907.10.00	Unglazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg Shs. 2.50 or 60%
6907.90.00	Other unglazed ceramic flags and paving, cubes and the like, whether or not on a backing	Per Kg Shs. 5.00 or 60%
6908.10.00	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg Shs. 2.50 or 60%
6908.90.00	Other glazed ceramic flags and paving, hearth wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	Per Kg Shs. 5.00 or 60%
6909.90.90	Ceramic pots, jars and similar articles of a kind used for the packing of goods.	60%
6911.10.00	Tableware and kitchenware, of porcelain or china.	60%
6911.90.00	Other household articles and toilet articles, of porcelain or china.	60%
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	60%
6913.10.00	Statuettes and other ornamental articles of porcelain or china.	60%
6913.90.00	Statuettes and other ceramic articles.	60%
6914.10.90	Other ceramic articles of porcelain or china.	60%
6914.90.90	Other ceramic articles.	60%
7009.10.00	Rear-view mirrors for vehicles.	60%
7009.91.00	Glass mirrors, unframed.	60%
7009.92.00	Glass mirrors, framed.	60%

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Tariff No.	Tariff Description	New Rate of Duty
7010.10.10	Ampoules for pharmaceutical products.	Free
7010.90.20	Glass bottles and jars.	50%
7013.10.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of glass-ceramics.	60%
7013.21.00	Drinking glasses other than of glass-ceramics of lead crystal.	60%
7013.29.00	Other drinking glasses other than of glass-ceramics.	60%
7013.31.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics, of lead crystal.	60%
7013.32.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics, of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 to 300 deg. C.	60%
7013.39.00	Other glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics.	60%
7013.91.00	Other glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of lead crystal.	60%
7013.99.00	Other glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes.	60%
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	60%
7016.90.00	Other paving blocks, slabs or similar forms of glass.	60%
7018.10.00	Glass beads, imitation pearls, imitation precious stones and similar glass smallwares.	60%
7018.20.00	Glass microspheres not exceeding 1 mm in diameter.	60%
7018.90.00	Other glass articles or glass eyes other than prosthetic articles.	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
7019.20.00	Woven fabrics, including narrow fabrics of glass fibres.	60%
7019.31.00	Mats made of glass fibres.	60%
7019.32.00	Thin sheets (voiles).	60%
7019.39.00	Other webs, mattresses, boards and similar non-woven products of glass.	60%
7019.90.20	Tulle, lace; braids and ornamental trimmings; pile fabrics, knitted or crocheted.	60%
7019.90.30	Other fabrics of glass fibres.	60%
7101.10.00	Natural pearls.	60%
7101.21.00	Cultured pearls, unworked.	60%
7101.22.00	Cultured pearls, worked.	60%
7102.10.00	Unsorted diamonds, whether or not worked but not mounted.	60%
7102.31.00	Non-industrial diamonds, unworked, simply sawn, cleaved or bruted.	60%
7102.39.00	Other diamonds, non-industrial.	60%
7103.10.00	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped.	60%
7103.91.00	Rubies, sapphires and emeralds, worked.	60%
7103.99.00	Other worked precious or semi-precious stones other than rubies, sapphires and emeralds.	60%
7104.10.00	Piezo-electric quartz.	60%
7104.20.00	Other unworked or simply sawn or roughly shaped synthetic or semi-precious stones.	60%
7104.90.00	Other worked synthetic or reconstructed precious or semi-precious stones.	60%
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.	60%
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	60%
7113.20.00	Articles of jewellery and parts thereof, of base metal, whether or not clad with other precious metal.	60%
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
7114.19.00	plated or clad with other precious metal. Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	60%
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal, clad with other precious metal.	60%
7115.90.00	Other articles of precious metal.	60%
7116.10.00	Articles of natural or cultured pearls.	60%
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).	60%
7117.11.00	Cuff-links and studs of base metal, whether or not plated with precious metals.	50%
7117.19.00	Other imitation jewellery of base metal, whether or not plated with precious metals.	60%
7117.90.10	Other plastic imitation jewellery.	60%
7117.90.20	Other imitation jewellery of wood.	60%
7117.90.30	Imitation jewellery of ceramic.	60%
7117.90.40	Imitation jewellery of glass.	60%
7117.90.90	Imitation jewellery of other materials.	60%
7118.10.00	Coin (other than gold coin), not being of legal tender	10%
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus.	10%
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus.	10%
7201.30.00	Alloy pig iron in primary forms.	10%
7201.40.00	Spiegeleisen.	10%
7202.11.00	Ferro-manganese containing by weight more than 2% of carbon.	10%
7202.19.00	Other ferro-manganese.	10%
7202.21.00	Ferro-silicon containing by weight more than 55% of silicon.	10%
7202.29.00	Other ferro-silicon.	10%
7202.30.00	Ferro-silico-manganese.	10%
7202.41.00	Ferro-chromium containing by weight more than 4% of carbon.	10%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
7202.49.00	Other ferro-chromium alloys.	10%
7202.50.00	Ferro-silico-chromium alloys.	10%
7202.60.00	Ferro-nickel alloys.	10%
7202.70.00	Ferro-molybdenum alloys.	10%
7202.80.00	Ferro-tungsten and ferro-silico-tungsten alloys.	10%
7202.91.00	Ferro-titanium and ferro-silico-titanium alloys.	10%
7202.92.00	Ferro-vanadium alloys.	10%
7202.93.00	Ferro-niobium alloys.	10%
7202.99.00	Other alloys.	10%
7204.10.00	Waste and scrap of cast iron.	10%
7204.21.00	Waste and scrap of stainless steel.	10%
7204.29.00	Waste and scrap of other alloy steel.	10%
7204.30.00	Alloy pig iron.	10%
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles of iron or steel.	10%
7204.49.00	Other waste and scrap of iron or steel.	10%
7204.50.00	Remelting scrap ingots.	10%
7208.11.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated, of a thickness exceeding 10mm and having a minimum yield point of 355 MPa.	10%
7208.12.00	Flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, and having a minimum yield point of 355 MPa.	10%
7208.13.00	Flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm and having a minimum yield point of 355 MPa.	10%
7208.14.00	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa.	10%
7208.21.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad,	10%

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Tariff No.	Tariff Description	New Rate of Duty
	plated or coated, in coils, not further worked than hot-rolled, of a thickness exceeding 10 mm.	
7208.22.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of 4.75 mm or more but not exceeding 10 mm.	10%
7208.23.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad plated or coated, in coils, not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm.	10%
7208.24.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not hot-rolled, of a thickness of less than 3 mm.	10%
7209.23.00	Flat-rolled products of iron, or non-alloy steel, in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	25%
7210.50.00	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, plated or coated with chromium and chromium oxides.	20%
7213.31.10	Wire rod of iron or non-alloy steel, measuring 5.5 mm or more but less than 14 mm	15%
7213.39.10	Wire rod of iron or non-alloy steel (excluding circular wire rods) measuring 5.5 mm or more but less than 14 mm	15%
7213.41.10	Wire rod of iron or non-alloy steel, of circular cross-section measuring 5.5 mm or more but less than 14 mm	15%
7213.49.10	Wire rod of iron or non-alloy steel, measuring 5.5 mm or more but less than 14 mm	15%
7213.50.10	Wire rod of iron or non-alloy steel, measuring 5.5 mm or more but less than 14 mm	15%
7301.20.00	Angles, shapes and sections.	50%
7303.00.90	Other tubes, pipes and hollow profiles, of cast iron.	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
7310.10.10	Containers of a capacity of 136L or more designed for an operating pressure of less than 7 kg per sq. cm. of iron or steel, of a thickness exceeding 6 mm.	60%
7310.10.20	Containers of a capacity of 136 L or more designed for an operating pressure of less than 7 kg per sq. cm. of stainless steel, of a thickness exceeding 6 mm.	60%
7310.10.90	Other containers of iron or steel.	60%
7317.00.10	Hook nails.	60%
7318.11.00	Coach screws of iron or steel.	60%
7318.12.00	Other wood screws, of iron or steel.	60%
7318.13.00	Screw hooks and screw rings, of iron or steel.	60%
7318.14.00	Self-tapping screws, of iron or steel.	60%
7318.15.00	Other screws and bolts, whether or not with their nuts or washers.	60%
7318.16.00	Nuts of iron or steel.	60%
7318.19.00	Other threaded articles, of iron or steel.	60%
7318.21.00	Spring washers and other lock washers.	60%
7318.22.00	Other washers, non-threaded.	60%
7318.23.00	Rivets, non-threaded.	60%
7318.24.00	Cotters and cotter-pins, non-threaded.	60%
7318.29.00	Other non-threaded articles.	60%
7321.12.10	Unassembled cooking appliances and plate warmers.	Each Shs. 30.00 or 50%
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	60%
7323.92.30	Stewpans, saucepans and casseroles.	60%
7323.92.90	Other hollow-ware of cast iron, enamelled.	60%
7323.94.30	Stewpans, saucepans and casseroles.	60%
7323.94.90	Other hollow-ware of cast iron or steel, enamelled.	60%
7323.99.10	Household buckets.	60%
7324.21.00	Baths of cast iron, whether or not enamelled.	60%
7324.29.00	Other baths.	60%
7324.90.10	Shower trays.	60%
7324.90.20	Flashing systems of iron or steel.	60%
7324.90.30	Sanitary buckets and pails, lavatory	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	appliances and similar appliances for refuse collections and disposal, and parts thereof, of iron or steel.	
7325.99.20	Manhole covers of weight 25 kg to 200 kg.	60%
7325.99.30	Guttering and gutter spouts.	60%
7326.90.20	Reels for fire hose.	10%
7326.90.30	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners of iron, or steel.	60%
7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	60%
7602.00.00	Aluminium waste and scrap.	10%
7605.11.00	Aluminium wire, not alloyed, of which the maximum cross-sectional dimension exceeds 7 mm.	25%
7605.19.00	Other aluminium wire, not alloyed.	25%
7605.21.00	Wire of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm.	25%
7605.29.00	Other wire of aluminium alloys.	25%
7606.91.20	Aluminium plates, sheets and strip, not alloyed, in circles of a thickness exceeding 0.2 mm but less than 7 mm.	25%
7614.10.10	Cables and conductors with steel core, of a cross sectional dimension of 4 mm or more, but not exceeding 16 mm.	30%
7614.10.90	Other cables and conductors with steel core.	30%
7614.90.10	Other cables and conductors of a cross sectional dimension of 4 mm or more but not exceeding 16 mm.	30%
7614.90.90	Other cables and conductors, stranded wire, plaited bands and the like.	30%
7902.00.00	Zinc waste and scrap.	10%
8201.10.00	Spades and shovels.	60%
8201.20.00	Forks.	60%
8201.30.00	Mattocks, picks, hoes and rakes.	60%
8201.40.00	Axes, bill hooks and similar hewing tools.	60%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8201.90.90	Other hand tools of a kind used in agriculture, horticulture or forestry.	60%
8211.10.00	Sets of assorted articles with cutting blades.	60%
8211.91.00	Table knives having fixed blades.	60%
8211.93.10	Handles.	60%
8211.93.90	Knives having other than fixed blades.	60%
8212.10.10	Disposable razors.	Each Shs. 0.30 or 60%
8212.10.90	Other razors.	60%
8212.20.00	Safety razor blades including razor blade blanks in strips	Each Shs. 0.30 or 60%
8301.10.10	Unassembled padlocks.	40%
8301.10.20	Assembled padlocks.	60%
8301.20.10	Unassembled vehicle locks.	40%
8301.20.20	Assembled vehicle locks.	60%
8301.30.10	Unassembled locks of a kind used for furniture.	40%
8301.30.20	Assembled locks of a kind used for furniture.	60%
8301.40.10	Other unassembled locks.	40%
8301.40.20	Other assembled locks.	60%
8301.50.00	Clasps and frames with clasps incorporating locks.	60%
8301.70.00	Keys presented separately.	50%
8304.00.00	Filing cabinets, card index cabinets, paper trays, paper rests, pen trays, office stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.	50%
8306.30.00	Photograph, picture or similar frames; mirrors.	60%
8309.10.00	Crown corks of base metal.	60%
8413.20.00	Other hand pumps.	10%
8413.50.00	Other reciprocating positive displacement pumps.	10%
8413.60.00	Other rotary positive displacement pumps.	10%
8413.70.00	Other centrifugal pumps.	10%
8413.81.10	Hydraulic ram water powered pumps (hydrams)	10%
8424.10.00	Fire extinguishers whether or not charged.	10%
8432.10.10	Ploughs designed to be drawn by manual power or by animals.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8432.90.90	Other parts of agricultural or horticultural or forestry machinery	10%
8433.60.00	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.	10%
8434.90.00	Parts of milking machines and dairy machinery.	10%
8436.29.00	Poultry-keeping machinery.	10%
8436.91.00	Parts of poultry-keeping machinery.	10%
8436.99.90	Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.	10%
8502.30.10	Unassembled solar DC generating sets.	10%
8502.30.30	Assembled or partly assembled solar DC generating sets.	10%
8506.11.00	Primary cells and primary batteries, of an external volume not exceeding 300 cc., of manganese dioxide.	60%
8506.12.00	Primary cells and primary batteries, of an external volume not exceeding 300 cc. of mercuric oxide.	60%
8506.13.00	Primary cells and primary batteries, of external volume not exceeding 300 cc., of silver oxide.	60%
8506.19.00	Other primary cells and primary batteries, of external volume not exceeding 300 cc.	60%
8506.20.00	Primary cells and primary batteries of an external volume exceeding 300 cc.	60%
8507.10.00	Lead-acid electric accumulators of a kind used for starting piston engines.	60%
8519.21.90	Assembled or partly assembled record-players without speakers.	60%
8519.29.90	Other assembled or partly assembled record players.	60%
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic changing mechanisms.	60%
8519.39.90	Other assembled or partly assembled turntables (record-decks).	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8524.21.10	Magnetic tapes of a width not exceeding 4 mm. for the sole use of public broadcasting organisations.	10%
8524.22.10	Magnetic tapes of a width exceeding 4 mm., but not exceeding 6.5 mm. for the sole use of public broadcasting organisations.	10%
8524.23.10	Magnetic tapes of a width exceeding 6.5 mm. for the sole use of public broadcasting organisations.	10%
8527.11.90	Assembled or partly assembled radio- broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	Each Shs. 75.00 or 50%
8527.19.90	Other assembled or partly assembled radio- broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio-telephony or radio-telegraphy.	Each Shs. 75.00 or 50%
8527.29.90	Other assembled or partly assembled radio- broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephone or radio telegraphy.	Each Shs. 250 or 50%
8527.31.90	Assembled or partly assembled radio- broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	Each Shs. 300 or 50%
8527.32.90	Assembled or partly assembled radio- broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	Each Shs. 300 or 50%
8527.39.90	Other assembled or partly assembled radio- broadcast receivers, including apparatus capable of receiving also radio-telephony or	Each Shs. 300 or 50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8528.10.90	radio-telegraphy. Assembled or partly assembled colour television receivers (including video monitors and video projectors) whether or not incorporating radio broadcast receivers or video recording or reproducing apparatus.	Each Shs. 900 or 50%
8528.20.90	Assembled or partly assembled black and white or other monochrome television receivers (including video monitors and video projectors).	Each Shs. 500 or 50%
8530.10.00	Electrical signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08.	10%
8530.80.00	Other equipment for electrical signalling.	10%
8530.90.00	Parts of electrical signalling equipment.	10%
8531.10.00	Burglar or fire alarms or similar apparatus.	10%
8539.90.00	Parts of electric filament or discharge lamps.	25%
8541.40.10	Solar cells and solar modules.	10%
8544.11.10	Winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	60%
8544.19.10	Other winding wire of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	60%
8544.20.10	Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7mm.y	60%
8544.49.10	Other electric conductors, for a voltage not exceeding 80V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	60%
8544.59.10	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V of which the overall greatest cross-sectional	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8544.60.10	width is between 0.2 mm and 2 mm inclusive. Other electric conductors, for a voltage exceeding 1,000V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	60%
8601.10.00	Rail locomotives powered from an external source of electricity. .	10%
8601.20.00	Rail locomotives powered by electric accumulators.	10%
8602.10.00	Diesel-electric locomotives.	10%
8602.90.00	Other rail locomotives and locomotive tenders.	10%
8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04 powered from an external source of electricity	10%
8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04.	10%
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	10%
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	10%
8606.10.00	Railway tank wagons and the like.	10%
8606.20.00	Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.	10%
8606.30.00	Self-discharging vans and wagons, other than those of subheading No.8606.10 or 8606.20.	10%
8606.91.00	Railway or tramway goods vans and wagons not self-propelled, covered and closed.	10%
8606.92.00	Railway or tramway goods vans and wagons not self-propelled, open, with non-removable sides of a height exceeding 60 cm.	10%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8606.99.00	Other railway and tramway goods vans and wagons, not self-propelled.	10%
8607.11.00	Driving bogies and bissel-bogies.	10%
8607.12.00	Other bogies and bissel-bogies.	10%
8607.19.00	Axles and wheels including parts of driving bogies and bissel bogies.	10%
8607.21.00	Air brakes and parts thereof.	10%
8607.29.00	Other brakes and parts thereof.	10%
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof.	10%
8607.91.00	Other parts of locomotives.	10%
8607.99.00	Other parts of rolling-stock.	10%
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, parking facilities, port installations, airfields, etc.; parts of the foregoing.	10%
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10%
8701.10.00	Pedestrian controlled tractors.	10%
8702.10.14	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	60%
8702.10.15	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	60%
8702.10.16	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	60%
8702.10.17	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity	60%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8702.10.18	exceeding 2500 c.c. but not exceeding 3000 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	60%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	60%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	60%
8702.90.17	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	60%
8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	60%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	60%
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	10%
8716.20.90	Assembled self-loading or self-unloading trailers.	60%
8716.31.90	Assembled tanker trailers and tank semi-trailers.	60%
8716.39.90	Other assembled trailers and semi-trailers for transport of goods.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
8716.40.00	Other trailers and semi-trailers.	60%
8716.80.10	Wheelbarrows.	60%
8716.80.90	Other vehicles not mechanically propelled.	60%
8904.00.00	Tugs and pusher crafts.	10%
8905.10.00	Dredgers.	10%
8905.20.00	Floating or submersible drilling or production platform.	10%
8905.90.00	Other light-vessels, fire-floats, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks.	10%
8906.00.10	Warships.	10%
8907.10.00	Inflatable rafts.	10%
8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	10%
8908.00.00	Vessels and other floating structures for breaking up.	10%
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.	10%
9019.10.10	Massage apparatus of a kind used domestically	50%
9101.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility; with mechanical display only.	50%
9101.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility; with opto-electronic display only.	50%
9101.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	50%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	50%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
9101.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, battery or accumulator powered.	50%
9101.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	50%
9102.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with mechanical display only other than those of heading No. 91.01.	50%
9102.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with opto-electronic display only other than those of heading No. 91.01.	50%
9102.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	50%
9102.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility with automatic winding other than those of heading No. 91.01.	50%
9102.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility other than those of heading No. 91.01, battery or accumulator powered.	50%
9102.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01, battery or accumulator powered.	50%
9102.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	50%
9113.10.00	Watch straps, watch bands and watch bracelets of precious metal or metal clad with precious metal.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
9113.20.00	Watch straps, watch bands and watch bracelets of base metal.	60%
9113.90.00	Other watch straps, watch bands and watch bracelets.	50%
9301.00.00	Military weapons, other than revolvers, pistols and arms of heading No. 93.07.	10%
9306.10.00	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof.	10%
9306.30.90	Other cartridges and parts thereof.	10%
9306.90.90	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof.	10%
9401.10.00	Seats of a kind used for aircraft.	60%
9401.20.00	Seats, of a kind used for motor vehicles.	60%
9401.30.00	Swivel seats with variable height adjustment.	60%
9401.40.00	Seats other than garden seats convertible into beds.	60%
9401.50.00	Seats of cane, osier, bamboo or similar materials.	60%
9401.61.00	Other upholstered seats.	60%
9401.69.00	Other wooden frame seats.	60%
9401.71.00	Other upholstered metal frame seats.	60%
9401.79.00	Other metal frame seats.	60%
9401.80.00	Other seats.	60%
9401.90.00	Parts of seats.	60%
9403.10.00	Metal furniture of a kind used in offices.	60%
9403.20.00	Other metal furniture.	60%
9403.30.00	Wooden furniture of a kind used in offices.	60%
9403.40.00	Wooden furniture of a kind used in the kitchen.	60%
9403.50.00	Wooden furniture of a kind used in the bedroom.	60%
9403.60.00	Other wooden furniture.	60%
9403.70.00	Furniture of plastics.	60%
9403.80.00	Furniture of other materials.	60%
9403.90.00	Parts of other furniture.	60%
9404.10.00	Mattress supports.	60%
9404.21.00	Mattresses of cellular rubber or plastics.	60%
9404.29.00	Mattresses of other materials.	60%
9404.30.00	Sleeping bags.	60%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
9404.90.00	Other articles of bedding and similar furnishing.	60%
9405.30.00	Lighting sets of a kind used for Christmas trees.	50%
9405.40.20	Locomotive and railway rolling stock lanterns.	10%
9405.50.30	Locomotive and railway rolling stock lanterns.	10%
9406.00.00	Prefabricated buildings.	50%
9504.10.00	Video games of a kind used with a television receiver.	60%
9504.20.00	Articles and accessories for billiards.	60%
9504.30.00	Other games, coin-or disc- operated, other than bowling alley equipment.	60%
9504.40.90	Playing cards in complete sets.	Per Set .Shs. 30.00 or 60%
9504.90.00	Other articles for funfair, table or parlour games, including pintables, special tables for casino games and automatic bowling alley equipment.	60%
9505.10.00	Articles for Christmas festivities.	50%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	50%
9506.40.00	Articles and equipment for table tennis.	60%
9506.51.00	Lawn-tennis rackets, whether or not strung.	10%
9506.59.10	Squash rackets.	10%
9506.61.00	Lawn-tennis balls.	10%
9506.99.30	Hockey sticks.	10%
9508.00.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	60%
9601.10.00	Worked ivory and articles of ivory.	60%
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	60%
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or	50%

SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
	carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified:	
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor.	60%
9606.21.00	Buttons of plastics, not covered with textile material.	60%
9606.22.00	Buttons of base metal, not covered with textile material.	60%
9606.29.00	Other buttons.	60%
9607.11.00	Slide fasteners fitted with chain scoops of base metal.	60%
9607.19.00	Other slide fasteners.	60%
9608.10.00	Ball point pens.	60%
9608.20.00	Felt tipped and other porous-tipped pens and markers.	60%
9608.31.00	Indian ink drawing pens.	60%
9608.39.00	Other fountain pens and stylograph pens.	60%
9608.40.00	Propelling or sliding pencils.	60%
9608.50.00	Sets of articles of pens, ball point pens and sliding pencils.	60%
9608.60.00	Refills for ball point pens.	60%
9608.99.90	Duplicating stylos and other parts.	60%
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath.	Per 100 Shs. 50.00 or 60%
9609.20.90	Other pencil leads.	60%
9609.90.90	Pastels, drawing charcoals and tailors chalks.	60%
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	60%
9613.20.00	Pocket lighters, gas fuelled, refillable.	Shs. 5.00 or 50%
9613.30.00	Table lighters.	Shs. 5.00 or 50%
9613.80.00	Other lighters.	50%
9613.90.00	Parts of cigarette lighters and other	50%

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SECOND SCHEDULE - (CONTD)

Tariff No.	Tariff Description	New Rate of Duty
9614.10.00	lighters, whether or not mechanical or electrical, other than flints and wicks. Roughly shaped blocks of wood or root, for the manufacture of smoking pipes.	50%
9614.20.00	Smoking pipes and pipe bowls.	50%
9614.90.00	Cigar or cigarette holders, and parts thereof.	50%
9704.00.00	Postage or revenue stamps, stamp postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	10%

THIRD SCHEDULE

(s.16)

1992

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

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Excise Duty</i>
2201.10.10	Mineral waters not containing added sugar or other sweetening matter nor flavoured.	Excisable Value	35%
2201.10.90	Aerated waters not containing added sugar or other sweetening matter nor flavoured.	Excisable Value	35%
2201.90.00	Other natural or artificial waters not containing added sugar or sweetening matter nor flavoured.	Excisable Value	35%
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	Excisable Value	35%
2202.90.00	Other non-alcoholic beverages excluding fruit or vegetable juices of heading No. 20.09.	Excisable Value	35%
2203.00.10	Stout (beer made from malt)	Excisable Value	50%
2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages	Per proof litre or Excisable Value	Sh.75/= or 55%
2208.20.10	Brandy in containers holding two litres or less	Per proof litre or Excisable Value	Sh.75/= or 55%

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THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Excise Duty</i>
2208.20.19	Brandy in containers holding more than two litres	Per proof litre or Excisable Value	Sh.75/= or 55%
2208.20.91	Other spirits obtained by distilling grape wine or grape marc, in containers holding two litres or less	Per proof litre or Excisable Value	Sh.75/= or 55%
2208.20.99	Other spirits obtained by distilling grape wine or grape marc, in containers holding more than two litres	Per proof litre or Excisable Value	Sh.75/= or 55%
2208.30.10	Whiskies in containers holding two litres or less	Per proof litre Value	Sh.75/= or 55%
2208.30.90	Whiskies in containers holding more than two litres	Per proof litre Value	Sh.75/= or 55%
2208.40.10	Rum and Tafia in containers holding two litres or less	Per proof litre Value	Sh.75/= or 55%
2208.40.90	Rum and Tafia in containers holding more than two litres	Per proof litre Value	Sh.75/= or 55%
2208.50.10	Gin and Geneva in containers holding two litres or less	Per proof litre Value	Sh.75/= or 55%
2208.50.90	Gin and Geneva in containers holding more than two litres	Per proof litre Value	Sh.75/= or 55%
2208.90.11	Vodka in containers holding two litres or less	Per proof litre Value	Sh.75/= or 55%
2208.90.19	Vodka in containers holding more than two litres	Per proof litre Value	Sh.75/= or 55%
2208.90.21	Fruit brandy, not made from distilling grape wine or grape marc, in containers holding two litres or less	Per proof litre Value	Sh.75/= or 55%
2208.90.29	Fruit brandy, not made from distilling grape wine or grape marc, in containers holding more than two litres	Per proof litre Value	Sh.75/= or 55%

THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Excise Duty</i>
2208.90.91	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other spirits, liqueurs and other spirituous beverages in containers holding two litres or less	Per proof litre Value	Sh.75/= 55%
2208.90.99	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other spirits, liqueurs and other spirituous beverages in containers holding more than two litres.	Per proof litre Value	Sh.75/= 55%

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FOURTH SCHEDULE

(s.18)

(Insertion of the new Eleventh Schedule in Cap. 472)

Insert the following new Schedule immediately after the Tenth Schedule to the Customs and Excise Act, Cap. 472-

ELEVENTH SCHEDULE
GOODS LIABLE TO VARIABLE DUTIES

(s.117)

PART A - VARIABLE IMPORT DUTY

The following goods shall be liable to variable import duty at the rate of the difference between the import reference price of each commodity and the corresponding domestic reference price as declared in writing from time to time by the Commissioner of Monopolies and Prices where the import reference price is less than the domestic reference price; and for the purposes of this Schedule-

(1) "import reference price" means the average quoted market price for the prescribed period at the main commodity marketing centres declared from time to time in the Gazette by the Commissioner of Monopolies and Prices, and includes-

- (a) freight charges up to Mombasa
- (b) insurance,
- (c) port charges,
- (d) clearing and other handling charges; and
- (e) plus a profit margin not exceeding twenty per cent in case of all price controlled commodities.

(2) "domestic reference price" means the minimum buying price from the domestic producers inclusive of transport and handling costs up to Mombasa, as declared from time to time in the Gazette by the Commissioner of Monopolies and Prices.

<i>Tariff No.</i>	<i>Tariff Description</i>
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight, not exceeding 1.5%.
0402.21.00	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, not containing added sugar or other sweetening matter.

FOURTH SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
0402.29.10	Milk and cream, in powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%, specially prepared for infants.
0402.29.90	Other milk and cream, in powder, granules or other solid forms, of a fat content, by weight exceeding 1.5%.
1001.10.00	Durum wheat.
1001.90.00	Other wheat and meslin.
1005.90.00	Maize (corn) other than for sowing.
1006.10.00	Rice in the husk (paddy or rough).
1006.20.00	Husked (brown) rice.
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.
1006.40.00	Broken rice.
1701.11.10	Jaggery.
1701.11.90	Other cane sugar.
1701.12.00	Beet sugar.

FIFTH SCHEDULE

(s.26)

No. 9

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

Delete the First Schedule and insert the following :-

FIRST SCHEDULE

(s.6(2))

RATES OF TAX

PART I

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

PART II

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
0506.10.00	Ossein and bones treated with acid	Taxable Value	30%
0506.90.00	Other bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), degelatinised; powder and waste of these products.	Taxable Value	30%
0507.10.10	Ivory, elephant, unworked or simply prepared but not cut to shape.	Taxable Value	30%
0507.10.20	Teeth, hippopotamus	Taxable Value	30%
0507.10.30	Horn, rhinoceros, unworked or simply prepared but not cut to shape.	Taxable Value	30%
0507.10.40	Other ivory, unworked or simply prepared but not cut to shape.	Taxable Value	30%
0507.10.90	Ivory powder and waste.	Taxable Value	30%
0507.90.00	Tortoise-shell, whalebone and whalebone nair, horns, antlers, hooves, nails,	Taxable Value	30%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
0508.00.00	claws and*beaks, unworked or simply prepared but not cut to shape; powder and waste of these products. Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	Taxable Value	30%
0509.00.00	Natural sponges of animal origin.	Taxable Value	30%
1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	Taxable Value	5%
1502.00.20	Tallow (including premier jus).	Taxable Value	5%
1502.00.90	Other fats of bovine animals, sheep or goats.	Taxable Value	5%
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	Taxable Value	5%
1504.10.00	Fish-liver oils and their fractions, whether or not refined, but not chemically modified.	Taxable Value	5%
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils, whether or not refined, but not chemically modified.	Taxable Value	5%
1504.30.00	Fats and oils and their fractions , of marine mammals, whether or not refined, but not chemically modified.	Taxable Value	5%
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	Taxable Value	5%
1507.09.00	Soyabean oil and its fractions other than crude not chemically modified	Taxable Value	5%
1507.10.00	Soya-bean oil, crude, whether or not degummed.	Taxable Value	5%
1507.90.00	Tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails,	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.		
1508.10.00	Ground-nut oil, crude.	Taxable Value	5%
1509.10.00	Olive oil, virgin.	Taxable Value	5%
1511.10.00	Palm oil, crude.	Taxable Value	5%
1511.90.10	Crude olein.	Taxable Value	5%
1511.90.20	Crude stearin.	Taxable Value	5%
1511.90.90	Other palm oil and its fractions	Taxable Value	5%
1512.11.10	Sunflower seed oil, crude.	Taxable Value	5%
1512.11.20	Safflower seed oil, crude.	Taxable Value	5%
1512.19.10	Sunflower seed oil and fractions thereof whether or not refined, but not chemically modified.	Taxable Value	5%
1512.19.20	Other oil of safflower seed.	Taxable Value	5%
1512.21.00	Cotton seed oil, crude, whether or not gossypol has been removed.	Taxable Value	5%
1512.29.00	Cotton-seed oil and its fractions whether or not refined, but not chemically modified.	Taxable Value	5%
1513.11.00	Coconut (copra) oil, crude.	Taxable Value	5%
1513.19.00	Other coconut oil and its fractions.	Taxable Value	5%
1513.21.10	Palm kernel oil, crude.	Taxable Value	5%
1513.21.20	Babassu oil, crude.	Taxable Value	5%
1513.29.10	Other palm kernel oil, and its fractions.	Taxable Value	5%
1513.29.20	Other babassu oil, and its fractions.	Taxable Value	5%
1515.11.00	Linseed oil, crude.	Taxable Value	5%
1515.19.00	Other oil of linseed and its fractions.	Taxable Value	5%
1515.21.00	Maize (corn) oil, crude.	Taxable Value	5%
1515.29.00	Other maize (corn) oil and its fractions.	Taxable Value	5%
1515.30.00	Castor oil and its fractions.	Taxable Value	5%
1515.40.00	Tung oil and its fractions.	Taxable Value	5%
1515.50.00	Sesame oil and its fractions.	Taxable Value	5%
1515.60.00	Jojoba oil and its fractions.	Taxable Value	5%
1515.90.10	Hemp-seed oil.	Taxable Value	5%
1515.90.90	Other fixed vegetable oil.	Taxable Value	5%
1516.10.10	Fish-liver oil and its fractions,	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	whether or not refined, but not further prepared.		
1516.10.20	Other fish fats and oils and their fractions, whether or not refined, but not further prepared.	Taxable Value	5%
1516.10.30	Fats and oils and their fractions, of marine animals, whether or not refined, but not further prepared.	Taxable Value	5%
1516.10.90	Other animal fats and oils and their fractions, whether or not refined, but not further prepared.	Taxable Value	5%
1516.20.00	Vegetable fats and oils and their fractions.	Taxable Value	5%
1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats.	Taxable Value	5%
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	Taxable Value	5%
2708.10.00	Pitch obtained from coal tar or from other mineral tars.	Taxable Value	5%
2708.20.00	Pitch coke obtained from coal tar or from other mineral tars.	Taxable Value	5%
2710.00.21	Aviation spirit (gasolene).	Per 1,000 litres	shs. 6,465.45
2710.00.22	Motor spirit (gasolene), premium.	Per 1,000 litres	shs. 7,565.45
2710.00.23	Motor spirit (gasolene), regular.	Per 1,000 litres	shs. 7,543.25

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2710.00.24	Jet fuel, spirit type.	Per 1,000 litres	shs. 6,465.45
2710.00.25	Special boiling point spirit and white spirit	Per 1,000 litres	shs. 2,250.85
2710.00.29	Other light petroleum oils and preparations.	Per 1,000 litres	shs. 2,250.85
2710.00.31	Jet fuel (Kerosene type).	Per 1,000 litres	shs. 1,326.45
2710.00.32	Kerosene.	Per 1,000 litres	shs. 2,000.85
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Per 1,000 litres	shs. 3,330.25
2710.00.42	Gas oil (automotive, light, amber, for high speed engine.	Per 1,000 litres	shs. 4,320.85
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 125 Centistokes (cSt).	Per 1,000 litres	shs. 2,935.05
2710.00.45	Residual fuel oils of 180 Centistokes (cSt).	Per 1,000 litres	shs. 2,930.15
2710.00.46	Residual fuel oils of 280 Centistokes (cSt).	Per 1,000 litres	shs. 2,926.10
2710.00.47	Other residual fuel oils.	Per 1,000 litres	shs. 2,935.05
2710.00.48	Lubricating oil.	Per 1,000 litres	shs. 4,170.85
2710.00.49	Lubricating grease.	Per Kg.	shs. 2.73025
2710.00.52	Transformer oil.	Taxable Value	5%
2711.11.00	Liquefied natural gas other than propane and butanes.	Per Kg.	shs. 3.57459
2711.12.00	Liquefied propane.	Per Kg.	shs. 3.57459
2711.13.00	Liquefied butanes.	Per Kg.	shs. 3.57459
2711.14.00	Liquefied ethylene, propylene, butylene and butadiene.	Per Kg.	shs. 3.57459
2711.19.00	Other liquefied petroleum gases and gaseous hydrocarbons.	Per Kg.	shs. 3.57459
2711.21.00	Natural gas in gaseous state.	Per Kg.	shs. 3.57459

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2711.29.00	Other petroleum gases and other gaseous hydrocarbons in gaseous state.	Per Kg.	shs. 3.57459
2713.11.00	Petroleum coke, not calcined.	Taxable Value	5%
2713.12.00	Petroleum coke, calcined.	Taxable Value	5%
2713.20.00	Petroleum bitumen.	Per Kg.	shs. 3.35165
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	Per Kg.	shs. 3.35165
2716.00.00	Electrical energy.	Taxable Value	5%
2801.10.00	Chlorine.	Taxable Value	5%
2801.20.00	Iodine.	Taxable Value	5%
3215.90.20	Writing ink.	Taxable Value	5%
3303.00.10	Toilet waters.	Taxable Value	30%
3303.00.90	Perfumes.	Taxable Value	30%
3304.10.00	Lip make-up preparations.	Taxable Value	30%
3304.20.00	Eye make-up preparations.	Taxable Value	30%
3304.30.00	Manicure or pedicure preparations.	Taxable Value	30%
3304.91.00	Beauty and skin care powders, whether or not compressed.	Taxable Value	30%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments).	Taxable Value	30%
3305.10.00	Shampoos.	Taxable Value	30%
3305.20.00	Preparations for permanent waving or straightening of hair.	Taxable Value	30%
3305.30.00	Hair lacquers.	Taxable Value	30%
3305.90.00	Other preparations for use on the hair.	Taxable Value	30%
3307.10.00	Pre-shave, shaving or after-shave preparations.	Taxable Value	30%
3307.20.00	Personal deodorants and anti-perspirants.	Taxable Value	30%
3307.30.00	Perfumed salts and other bath preparations.	Taxable Value	30%
3307.41.10	Joss sticks and joss paper.	Taxable Value	30%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	Taxable Value	30%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous	Taxable Value	30%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3307.90.00	preparations used during religious rites. Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	Taxable Value	30%
3604.90.10	Very(light) flares and railway signals.	Taxable Value	5%
3701.30.00	Other plates and film, with any side exceeding 255 mm.	Taxable Value	5%
3706.10.90	Other cinematographic film, exposed and developed, of a width of 35 mm or more but excluding items of tariff No. 3706.10.10.	Per meter	cents 30
3706.90.19	Other cinematographic film, exposed and developed, of a width not exceeding 8mm excluding films of tariff No. 3706.90.11.	Per meter	cents 30
3706.90.29	Other cinematographic film, exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm excluding films of tariff No. 3706.90.21.	Per meter	cents 30
3706.90.39	Other cinematographic film, exposed and developed, of a width exceeding 16 mm but not exceeding 34 mm excluding films of tariff No. 3706.90.31.	Per meter	cents 30
3808.10.20	Mosquito coils, chips, mats, and similar insecticidal products designed for use by burning or heating.	Taxable Value	5%
3808.40.00	Disinfectants.	Taxable Value	5%
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	Taxable Value	30%
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather.	Taxable Value	30%
4202.12.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school	Taxable Value	30%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
4202.19.00	satchels and similar containers with outer surface of plastics or of textile materials. Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers of other materials.	Taxable Value	30%
4202.21.00	Handbags, including those without handles with outer surface of leather, of composition leather or of patent leather.	Taxable Value	30%
4202.22.00	Handbags, including those without handles with outer surface of sheeting of plastics or of textile materials.	Taxable Value	30%
4202.29.00	Handbags, including those without handles of other materials.	Taxable Value	30%
4202.31.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of leather, of composition leather or of patent leather.	Taxable Value	30%
4202.32.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of sheeting of plastics or of textile materials.	Taxable Value	30%
4202.39.00	Other articles of a kind normally carried in the pocket or in the handbag with outer surface of other materials.	Taxable Value	30%
4202.91.00	Other articles with outer surface of leather, of composition leather or of patent leather.	Taxable Value	30%
4202.92.00	Other articles with outer surface of sheeting of plastics or of textile material.	Taxable Value	30%
4202.99.00	Other articles with outer surface of other materials.	Taxable Value	30%
4203.10.00	Articles of apparel of leather or of composition leather.	Taxable Value	30%

FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
4203.21.90	Other gloves, mittens or mitts specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	Taxable Value	30%
4203.29.00	Other gloves, mittens or mitts, of leather or of composition leather.	Taxable Value	30%
4203.30.00	Belts and bandoliers of leather or of composition leather.	Taxable Value	30%
4203.40.00	Other clothing accessories of leather or of composition leather.	Taxable Value	30%
4303.10.00	Articles of apparel and clothing accessories, of furskin.	Taxable Value	30%
4303.90.90	Other articles of furskin other than for use in industrial machinery.	Taxable Value	30%
4304.00.90	Other artificial fur and articles thereof other than for use in industrial machinery.	Taxable Value	30%
4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.	Taxable Value	30%
4902.10.20	Secondhand newspapers, journals and periodicals appearing at least four times a week.	Taxable Value	50%
4902.90.20	Other second hand newspapers, journals and periodicals.	Taxable Value	50%
5701.10.00	Carpets and other textile floor coverings, knotted, whether or not made up, of wool or fine animal hair.	Taxable Value	30%
5701.90.00	Carpets and other textile floor coverings, knotted, whether or not made up, of other textile materials.	Taxable Value	30%
5702.10.00	"Kelems", "Schumacks", "Karamanie" and similar handwoven rugs.	Taxable Value	30%
6301.10.00	Electric blankets.	Taxable Value	50%

FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
6309.00.00	Worn clothing and other worn articles.	Taxable Value	Per Kg. Sh.15.00 or 30%
6505.10.00	Hair-nets of any material, whether or not lined or trimmed.	Taxable Value	50%
6702.10.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of plastics.	Taxable Value	30%
6702.90.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of other materials.	Taxable Value	30%
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like materials.	Taxable Value	50%
6704.11.00	Complete wigs.	Taxable Value	50%
6704.19.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of synthetic textile materials other than complete wigs.	Taxable Value	50%
6704.20.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of human hair.	Taxable Value	50%
6704.90.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of animal hair or of textile materials; articles of human hair not elsewhere specified or included.	Taxable Value	50%
6810.99.10	Railway sleepers of cement, of concrete or artificial stone whether or not reinforced.	Taxable Value	5%
7010.90.20	Glass bottles and jars.	Taxable Value	5%
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics	Taxable Value	30%

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No. 9

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
7018.10.00	or similar decorative purposes. Glass beads, imitation pearls, imitation precious stones and similar glass smallwares.	Taxable Value	30%
7018.20.00	Glass microspheres not exceeding 1 mm in diameter.	Taxable Value	30%
7018.90.00	Other glass articles or glass eyes other than prosthetic articles.	Taxable Value	30%
7313.00.10	Barbed wire, of iron or steel.	Taxable Value	5%
7317.00.20	Nails (including roofing nails), of iron or steel.	Taxable Value	5%
8201.10.00	Spades and shovels.	Taxable Value	5%
8201.20.00	Forks.	Taxable Value	5%
8201.30.00	Mattocks, picks, hoes and rakes.	Taxable Value	5%
8201.40.00	Axes, bill hooks and similar hewing tools.	Taxable Value	5%
8201.50.00	One-handed secateurs and prunners (including poultry shears).	Taxable Value	5%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	Taxable Value	5%
8201.90.10	Blanks and similar unfinished hand tools without handles.	Taxable Value	5%
8201.90.90	Other hand tools of a kind used in agriculture, horticulture or forestry.	Taxable Value	5%
8202.91.00	Straight saw blades, for working metal.	Taxable Value	5%
8202.99.00	Other saw blades.	Taxable Value	5%
8203.10.00	Files, rasps and similar tools.	Taxable Value	5%
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.	Taxable Value	5%
8203.30.00	Metal cutting shears and similar tools.	Taxable Value	5%
8203.40.90	Pipe-cutters, bolt croppers and similar tools.	Taxable Value	5%
8204.11.00	Hand-operated spanners and wrenches, non-adjustable.	Taxable Value	5%
8204.12.00	Hand-operated spanners and wrenches, adjustable.	Taxable Value	5%
8204.20.00	Interchangeable spanner sockets, with or	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
	without handles.		
8205.10.00	Drilling, threading or tapping tools.	Taxable Value	5%
8205.20.00	Hammers and sledge hammers.	Taxable Value	5%
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood.	Taxable Value	5%
8205.40.00	Screwdrivers.	Taxable Value	5%
8205.60.00	Blow lamps.	Taxable Value	5%
8205.70.00	Vices, clamps and the like.	Taxable Value	5%
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	Taxable Value	5%
8205.90.00	Sets of articles of heading No. 82.05.	Taxable Value	5%
8206.00.00	Tools of two or more of the goods of heading Nos. 82.02 to 82.05, put up in sets for retail sale.	Taxable Value	5%
8310.00.10	Road traffic sign plates of base metal.	Taxable Value	5%
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	Taxable Value	5%
8311.90.00	Other wire, rods, tubes, plates electrodes and similar products, of base metal including parts.	Taxable Value	5%
8402.11.00	Watertube boilers with a steam production exceeding 45 t per hour.	Taxable Value	5%
8402.12.00	Watertube boilers with a steam production not exceeding 45 t per hour.	Taxable Value	5%
8402.19.00	Other vapour generating boilers, including hybrid boilers.	Taxable Value	5%
8402.20.00	Super-heated water boilers.	Taxable Value	5%
8402.90.00	Parts of steam or other vapour generating boilers.	Taxable Value	5%
8404.10.00	Auxiliary plant for use with boilers of heading No.84.02 or 84.03.	Taxable Value	5%
8404.20.00	Condensers for steam or other vapour power units.	Taxable Value	5%
8404.90.00	Parts of auxilliary plant for use with boilers of heading No. 84.02 or 84.03.	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	Taxable Value	5%
8405.90.00	Parts for producer gas or water gas generators.	Taxable Value	5%
8406.11.00	Steam turbines for marine propulsion.	Taxable Value	5%
8406.19.00	Other steam turbines and other vapour turbines.	Taxable Value	5%
8406.90.00	Parts for steam turbines and other vapour turbines.	Taxable Value	5%
8407.29.00	Marine propulsion, spark-ignition internal combustion piston engines, other than outboard motors.	Taxable Value	5%
8408.10.00	Marine propulsion compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	Taxable Value	5%
8410.11.00	Hydraulic turbines and water wheels of a power not exceeding 1,000 kW.	Taxable Value	5%
8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 KW but not exceeding 10,000 kW.	Taxable Value	5%
8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 kW.	Taxable Value	5%
8410.90.00	Parts of hydraulic turbines and water wheels, including regulators.	Taxable Value	5%
8412.21.00	Linear acting (cylinders) hydraulic power engines and motors.	Taxable Value	5%
8412.29.00	Other hydraulic power engines and motors.	Taxable Value	5%
8412.31.00	Linear acting (cylinders) pneumatic power engines and motors.	Taxable Value	5%
8412.39.00	Other pneumatic power engines and motors.	Taxable Value	5%
8412.80.90	Spring operated and weight operated motors.	Taxable Value	5%
8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	engines.		
8413.40.00	Concrete pumps.	Taxable Value	5%
8413.50.00	Other reciprocating positive displacement pumps.	Taxable Value	5%
8413.60.00	Other rotary positive displacement pumps.	Taxable Value	5%
8413.70.00	Other centrifugal pumps.	Taxable Value	5%
8413.81.10	Hydraulic ram water powered pumps (hydrams).	Taxable Value	5%
8413.81.20	Other pumps for road motor vehicles.	Taxable Value	5%
8413.81.90	Other pumps.	Taxable Value	5%
8414.10.00	Vacuum pumps.	Taxable Value	5%
8414.20.00	Hand- or foot-operated air pumps.	Taxable Value	5%
8414.30.00	Compressors of a kind used in refrigerating equipment.	Taxable Value	5%
8414.40.00	Air compressors mounted on a wheeled chassis for towing.	Taxable Value	5%
8414.59.00	Other fans of an output exceeding 125 W.	Taxable Value	5%
8414.80.00	Other compressors and other ventilating or recycling hoods.	Taxable Value	5%
8416.10.00	Furnace burners for liquid fuel.	Taxable Value	5%
8416.20.00	Other furnace burners, including combination burners.	Taxable Value	5%
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	Taxable Value	5%
8416.90.00	Parts of machines of heading No. 84.16.	Taxable Value	5%
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.	Taxable Value	5%
8417.80.00	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Taxable Value	5%
8417.90.00	Parts of machines of heading No. 84.17.	Taxable Value	5%
8419.32.00	Dryers for wood, paper pulp, paper or paperboard.	Taxable Value	5%
8419.39.00	Other dryers.	Taxable Value	5%
8419.40.00	Distilling or rectifying plant.	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8419.50.00	Heat exchange units.	Taxable Value	5%
8419.60.00	Machinery for liquefying air or other gasses.	Taxable Value	5%
8419.81.00	Other machinery, plant and equipment for making hot drinks or for cooking or heating food.	Taxable Value	5%
8419.89.00	Other machinery, plant and equipment.	Taxable Value	5%
8419.90.00	Parts of machines of heading No. 84.19.	Taxable Value	5%
8420.10.00	Calendering or other rolling machines.	Taxable Value	5%
8420.91.00	Cylinders for calendering or other rolling machines.	Taxable Value	5%
8420.99.00	Other parts for calendering or other rolling machines.	Taxable Value	5%
8421.11.00	Cream separators.	Taxable Value	5%
8421.19.90	Other centrifuges, including centrifugal dryers.	Taxable Value	5%
8421.91.00	Parts of centrifuges, including centrifugal dryers.	Taxable Value	5%
8421.99.90	Other parts excluding parts falling under tariff Nos. 8421.91.00 and 8421.99.10.	Taxable Value	5%
8422.19.00	Dish washing machines other than household type machines.	Taxable Value	5%
8422.20.00	Machinery for cleaning or drying bottles or other containers.	Taxable Value	5%
8422.30.00	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages.	Taxable Value	5%
8422.40.00	Other packing or wrapping machinery.	Taxable Value	5%
8422.90.90	Parts excluding parts for dish washing machines of tariff No. 8422.11.00.	Taxable Value	5%
8424.20.00	Spray guns and similar appliances.	Taxable Value	5%
8424.30.00	Steam or sand blasting machines and similar jet projecting machines.	Taxable Value	5%
8424.90.00	Parts of machines of heading No. 84.24.	Taxable Value	5%
8429.11.00	Track laying bulldozers and angledozer,	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	self propelled.		
8429.19.00	Other bulldozers and angledozers, self propelled.	Taxable Value	5%
8429.20.00	Graders and levellers, self-propelled.	Taxable Value	5%
8429.30.00	Scrapers, self-propelled.	Taxable Value	5%
8429.40.00	Tamping machines and road rollers, self-propelled.	Taxable Value	5%
8429.51.00	Front-end shovel loaders, self-propelled.	Taxable Value	5%
8429.59.00	Other mechanical shovels, excavators and shovel loaders, self-propelled.	Taxable Value	5%
8430.10.00	Pile-drivers and pile-extractors.	Taxable Value	5%
8430.31.00	Coal or rock cutters and tunnelling machinery, self-propelled.	Taxable Value	5%
8430.39.00	Other coal or rock cutters and tunnelling machinery.	Taxable Value	5%
8430.41.00	Boring or sinking machinery, self-propelled.	Taxable Value	5%
8430.49.00	Other boring or sinking machinery.	Taxable Value	5%
8430.50.00	Other machinery, self-propelled.	Taxable Value	5%
8430.61.00	Tamping or compacting machinery, not self-propelled.	Taxable Value	5%
8430.62.00	Scrapers, not self-propelled.	Taxable Value	5%
8430.69.00	Other machinery, not self-propelled.	Taxable Value	5%
8431.41.00	Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30.	Taxable Value	5%
8431.42.00	Bulldozer or angledozer blades of machinery of heading Nos. 84.26, 84.29 or 84.30.	Taxable Value	5%
8431.43.00	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49.	Taxable Value	5%
8432.90.10	Parts for goods of tariff No. 8432.10.10.	Taxable Value	5%
8432.90.90	Other parts of agricultural or horticultural or forestry machinery.	Taxable Value	5%
8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	Taxable Value	5%

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The Finance (No. 2) 709

No. 9

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.	Taxable Value	5%
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate.	Taxable Value	5%
8438.40.00	Brewery machinery.	Taxable Value	5%
8438.50.00	Machinery for the preparation of meat or poultry.	Taxable Value	5%
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables.	Taxable Value	5%
8438.80.10	Tea processing machinery.	Taxable Value	5%
8438.80.20	Coffee bean husking or hulling machines.	Taxable Value	5%
8438.90.00	Parts of machines of heading No. 84.38.	Taxable Value	5%
8439.10.00	Machinery for making pulp of fibrous cellulosic material.	Taxable Value	5%
8439.20.00	Machinery for making paper or paperboard.	Taxable Value	5%
8439.30.00	Machinery for finishing paper or paperboard.	Taxable Value	5%
8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material.	Taxable Value	5%
8439.99.00	Parts of machinery for making or finishing paper or paperboard.	Taxable Value	5%
8441.10.90	Other cutting machines excluding apparatus for cutting photographic prints on paper or paperboard mounts.	Taxable Value	5%
8441.20.00	Machines for making bags, sacks or envelopes of paper or paperboard.	Taxable Value	5%
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding of paper or paperboard.	Taxable Value	5%
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard.	Taxable Value	5%
8441.80.00	Other machinery for making up paper pulp, paper or paperboard.	Taxable Value	5%
8441.90.00	Parts of machinery of heading No. 84.41.	Taxable Value	5%
8442.10.00	Phototype-setting and composing machines.	Taxable Value	5%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8442.20.00	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.	Taxable Value	5%
8442.30.00	Other machinery, apparatus equipment for preparing or making printing blocks, plates, cylinders or other printing components.	Taxable Value	5%
8442.40.00	Parts of the foregoing machinery, apparatus or equipment.	Taxable Value	5%
8443.19.90	Other machinery of a kind used in offices.	Taxable Value	5%
8443.21.90	Other letter press printing machinery, excluding flexographic printing, and machinery of a kind used in offices, reel fed.	Taxable Value	5%
8443.29.90	Other letter press printing machinery, excluding flexographic printing and machinery of a kind used in offices.	Taxable Value	5%
8443.30.90	Other flexographic printing machinery, other than machinery of a kind used in offices.	Taxable Value	5%
8443.90.00	Parts of machinery of heading No. 84.43.	Taxable Value	5%
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	Taxable Value	5%
8445.11.00	Carding machines for preparing textile fibres.	Taxable Value	5%
8445.12.00	Combing machines for preparing textile fibres.	Taxable Value	5%
8445.13.00	Drawing or roving machines for preparing textile fibres.	Taxable Value	5%
8445.19.00	Other machines for preparing textile fibres.	Taxable Value	5%
8445.20.00	Textile spinning machines.	Taxable Value	5%
8445.30.00	Textile doubling or twisting machines.	Taxable Value	5%
8445.40.00	Textile winding (including weft winding) or reeling machines.	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8445.90.00	Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	Taxable Value	5%
8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.	Taxable Value	5%
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm. shuttle type.	Taxable Value	5%
8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm., shuttle type.	Taxable Value	5%
8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.	Taxable Value	5%
8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.	Taxable Value	5%
8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.	Taxable Value	5%
8447.20.00	Flat knitting machines; stitch-bonding machines.	Taxable Value	5%
8447.90.00	Other knitting machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	Taxable Value	5%
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.	Taxable Value	5%
8448.19.00	Other auxilliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.	Taxable Value	5%
8448.20.00	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.	Taxable Value	5%
8448.31.00	Card clothing machines.	Taxable Value	5%
8448.32.00	Parts of machines for preparing textile fibres, other than card clothing.	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.	Taxable Value	5%
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxilliary machinery.	Taxable Value	5%
8448.41.00	Shuttles.	Taxable Value	5%
8448.42.00	Reeds for looms, healds and healdframes.	Taxable Value	5%
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxilliary machinery.	Taxable Value	5%
8448.51.00	Sinkers, needles and other articles used in forming stitches.	Taxable Value	5%
8448.59.00	Other parts and accessories of weaving machines (looms) or of their auxilliary machinery.	Taxable Value	5%
8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	Taxable Value	5%
8450.20.10	Unassembled machines, each of a dry linen capacity exceeding 10 kg.	Taxable Value	5%
8450.20.90	Assembled or partly assembled machines, each of a dry linen capacity exceeding 10kg.	Taxable Value	5%
8450.90.00	Parts of machinery of heading No.84.50.	Taxable Value	5%
8451.10.00	Dry-cleaning machines.	Taxable Value	5%
8451.29.00	Drying machines, each of a dry linen capacity exceeding 10 kg.	Taxable Value	5%
8451.30.00	Ironing machines and presses (including fusing presses).	Taxable Value	5%
8451.80.10	Wringers, mangles, shaker tumblers.	Taxable Value	5%
8451.80.90	Other machinery (other than machines of heading No. 84.50) for dressing, finishing, coating or impregnating textile yarn fabrics, or made-up textile articles and machines for applying the	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	paste to base fabric or other support used in manufacture of floor coverings.		
8452.21.00	Automatic units.	Taxable Value.	5%
8452.29.00	Other sewing machines other than book - sewing machines of heading No. 84.40.	Taxable Value	5%
8452.30.00	Sewing machine needles.	Taxable Value	5%
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather.	Taxable Value	5%
8453.20.00	Machinery for making or repairing footwear other than sewing machines.	Taxable Value	5%
8453.80.00	Other machinery for making or repairing other articles of hides, skins or leather other than sewing machines.	Taxable Value	5%
8453.90.00	Parts of machinery of heading No.84.53.	Taxable Value	5%
8454.10.00	Converters of a kind used in metallurgy or in metal foundries.	Taxable Value	5%
8454.20.00	Ingot moulds and ladles.	Taxable Value	5%
8454.30.00	Casting machines of a kind used in metallurgy or in metal foundries.	Taxable Value	5%
8454.90.00	Parts of machines of heading No. 84.54.	Taxable Value	5%
8455.10.00	Tube mills for metal.	Taxable Value	5%
8455.21.00	Hot or combination hot and cold rolling mills.	Taxable Value	5%
8455.22.00	Cold rolling mills.	Taxable Value	5%
8455.30.00	Rolls for rolling mills.	Taxable Value	5%
8455.90.00	Other parts for metal rolling mills.	Taxable Value	5%
8456.10.00	Machine tools for working any material by removal of material operated by laser or other light or photon beam processes.	Taxable Value	5%
8456.20.00	Machine tools for working any material operated by ultrasonic processes.	Taxable Value	5%
8456.30.00	Machine tools for working any material by removal of materials, operated by electro-discharge processes.	Taxable Value	5%
8456.90.00	Machine tools for working any material by removal of material, operated by	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	electro-chemical, electron beam, ionic beam or plasma arch processes.		
8457.10.00	Machining centres for working metal.	Taxable Value	5%
8457.20.00	Unit construction machines (single station) for working metal.	Taxable Value	5%
8457.30.00	Multi-station transfer machines for working metal.	Taxable Value	5%
8458.11.00	Horizontal lathes, numerically controlled.	Taxable Value	5%
8458.19.00	Other horizontal lathes for removing metal.	Taxable Value	5%
8458.91.00	Other horizontal lathes, numerically controlled.	Taxable Value	5%
8458.99.00	Other lathes for removing metal.	Taxable Value	5%
8459.10.00	Way-type unit head machines other than lathes of heading No. 84.58.	Taxable Value	5%
8459.21.00	Drilling machines, numerically controlled.	Taxable Value	5%
8459.29.00	Other drilling machines, other than lathes of heading No.84.58.	Taxable Value	5%
8459.31.00	Boring- milling machines, numerically controlled.	Taxable Value	5%
8459.39.00	Other drilling machines, other than lathes of heading No. 84.58.	Taxable Value	5%
8459.40.00	Other boring machines.	Taxable Value	5%
8459.51.00	Milling machines, knee type, numerically controlled.	Taxable Value	5%
8459.59.00	Other milling machines, knee-type, other than lathes of heading No. 84.58.	Taxable Value	5%
8459.61.00	Other milling machines, numerically controlled.	Taxable Value	5%
8459.69.00	Other milling machines, other than lathes of heading No. 84.58.	Taxable Value	5%
8459.70.00	Other threading or tapping machines.	Taxable Value	5%
8460.11.00	Flat-surfaces grinding machines in which the positioning in any one axis can be set up to an accuracy of at least 0.01	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8460.19.00	mm, numerically controlled. Other flat-surfaced grinding machines in which the positioning of any one axis can be set up to an accuracy of at least 0.01 mm.	Taxable Value	5%
8460.21.00	Grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled.	Taxable Value	5%
8460.29.00	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm.	Taxable Value	5%
8460.31.00	Sharpening (tool or cutter grinding) machines numerically controlled.	Taxable Value	5%
8460.39.00	Other sharpening (tool or cutter grinding) machines.	Taxable Value	5%
8460.40.00	Honing or lapping machines.	Taxable Value	5%
8460.90.00	Other machine tools for deburring, polishing or otherwise finishing metal, sintered metal carbides or cermets.	Taxable Value	5%
8461.10.00	Planing machines.	Taxable Value	5%
8461.20.00	Shaping or slotting machines.	Taxable Value	5%
8461.30.00	Broaching machines.	Taxable Value	5%
8461.40.00	Gear cutting, gear grinding or gear finishing machines.	Taxable Value	5%
8461.90.00	Other machine tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.	Taxable Value	5%
8462.10.00	Forging or die-stamping machines (including presses) and hammers.	Taxable Value	5%
8462.21.00	Bending, folding, straightening or flattening machines (including presses), numerically controlled.	Taxable Value	5%
8462.29.00	Other bending, folding, straightening or flattening machines (including presses).	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8462.31.00	Other bending, folding, straightening or flattening machines (including presses), numerically controlled.	Taxable Value	5%
8462.39.00	Other shearing machines (including presses), other than combined punching and shearing machines.	Taxable Value	5%
8462.41.00	Punching or notching machines, (including presses), numerically controlled.	Taxable Value	5%
8462.49.00	Other punching or notching machines (including presses), including combined punching, and shearing machines.	Taxable Value	5%
8462.91.00	Hydraulic presses.	Taxable Value	5%
8462.99.00	Presses for working metal or metal carbides not specified above.	Taxable Value	5%
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like.	Taxable Value	5%
8463.20.00	Thread rolling machines.	Taxable Value	5%
8463.30.00	Machines for working wire.	Taxable Value	5%
8463.90.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	Taxable Value	5%
8464.10.00	Sawing machines for working stones, ceramics, concrete, asbestos-cement or the like mineral materials or for cold working glass.	Taxable Value	5%
8464.20.00	Grinding or polishing machines for working stones, ceramics, concrete, asbestos-cement or the like mineral materials or for cold working glass.	Taxable Value	5%
8464.90.00	Other machine-tools for working stone, ceramics, concrete-asbestos, cement or like mineral materials or for cold working glass.	Taxable Value	5%
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations.	Taxable Value	5%

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No. 9

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8465.91.00	Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable Value	5%
8465.92.00	Planing, milling or moulding (by cutting) machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable Value	5%
8465.93.00	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber hard plastics or similar hard materials.	Taxable Value	5%
8465.94.00	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable Value	5%
8465.95.00	Drilling or morticing machines for working wood, cork, bone, hard rubber or hard plastics or similar hard materials.	Taxable Value	5%
8465.96.00	Splitting, slicing or paring machines.	Taxable Value	5%
8465.99.00	Other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable Value	5%
8466.10.00	Tool holders and self-opening dieheads.	Taxable Value	5%
8466.20.00	Work holders.	Taxable Value	5%
8466.30.00	Dividing heads and other special attachments for machine-tools.	Taxable Value	5%
8466.91.00	Parts and accessories of machines of heading No. 84.64.	Taxable Value	5%
8466.92.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.65.	Taxable Value	5%
8466.93.00	Other parts and accessories suitable for use solely or principally with machines of headings Nos. 84.56 to 84.61.	Taxable Value	5%
8466.94.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.62 or 84.63.	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8467.11.00	Pneumatic tools for working in the hand, rotary type (including combined rotary-percussion).	Taxable Value	5%
8467.19.00	Other pneumatic tools for working in the hand.	Taxable Value	5%
8467.81.00	Chain saws for working in the hand with self-contained non-electric motor.	Taxable Value	5%
8467.89.00	Other tools for working in the hand, with self-contained non-electric motor.	Taxable Value	5%
8467.91.00	Parts of chain saws.	Taxable Value	5%
8467.92.00	Parts of pneumatic tools.	Taxable Value	5%
8467.99.00	Other parts of tools for working in the hand, with self contained non-electric motor.	Taxable Value	5%
8468.10.00	Hand-held blow pipes.	Taxable Value	5%
8468.20.00	Other gas-operated machinery and apparatus.	Taxable Value	5%
8468.80.00	Other machinery and apparatus for soldering, brazing or welding.	Taxable Value	5%
8468.90.00	Parts of machines of heading No. 84.68	Taxable Value	5%
8474.10.00	Sorting, screening, separating or washing machines for earth, stone, ores or other mineral substances.	Taxable Value	5%
8474.20.00	Crushing or grinding machines for earth, stone, ores or other mineral substances.	Taxable Value	5%
8474.31.00	Concrete or mortar mixers.	Taxable Value	5%
8474.32.00	Machines for mixing mineral substances with bitumen.	Taxable Value	5%
8474.39.00	Other mixing or kneading machines for earth, stone, ores or other mineral substances.	Taxable Value	5%
8474.80.00	Other machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	sand.		
8474.90.00	Parts of machinery of heading No. 84.74.	Taxable Value	5%
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.	Taxable Value	5%
8475.20.00	Machines for manufacturing or hot working glass or glassware.	Taxable Value	5%
8475.90.00	Parts of machinery of heading No. 84.75.	Taxable Value	5%
8477.10.00	Injection-moulding machines.	Taxable Value	5%
8477.20.00	Extruders for working rubber or plastics.	Taxable Value	5%
8477.30.00	Blow moulding machines for working rubber or plastics.	Taxable Value	5%
8477.40.00	Vacuum moulding machines and other thermoforming machines for working rubber or plastics.	Taxable Value	5%
8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.	Taxable Value	5%
8477.59.00	Other machinery for moulding or otherwise forming rubber or plastics.	Taxable Value	5%
8477.80.00	Other machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	Taxable Value	5%
8477.90.00	Parts of machinery of heading No. 84.77.	Taxable Value	5%
8478.10.00	Machinery for preparing or making up tobacco not elsewhere specified or included in this Chapter.	Taxable Value	5%
8478.90.00	Parts of machinery of heading No. 84.78.	Taxable Value	5%
8479.10.00	Machinery for public works, building or the like.	Taxable Value	5%
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Taxable Value	5%
8479.30.00	Presses for the manufacture of particle	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8479.81.00	board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork. Other machines and mechanical appliances for treating metal, including electric wire coil-winders.	Taxable Value	5%
8479.90.00	Parts of machines and mechanical appliances having individual functions.	Taxable Value	5%
8480.10.00	Moulding boxes for metal foundry.	Taxable Value	5%
8480.20.00	Mould bases.	Taxable Value	5%
8480.30.00	Moulding patterns.	Taxable Value	5%
8480.41.00	Injections or compression type moulds for metal or metal carbides.	Taxable Value	5%
8480.49.00	Other moulds for metal or metal carbides.	Taxable Value	5%
8480.50.00	Moulds for glass.	Taxable Value	5%
8480.60.00	Moulds for mineral materials.	Taxable Value	5%
8480.71.00	Injections or compression type moulds for rubber or plastics.	Taxable Value	5%
8480.79.00	Other moulds for metal or metal carbides.	Taxable Value	5%
8501.10.10	Unassembled motors of an output not exceeding 37.5 W.	Taxable Value	5%
8501.10.90	Assembled or partly assembled motors of an output not exceeding 37.5 W.	Taxable Value	5%
8501.20.10	Unassembled AC/DC motors of an output exceeding 37.5 W.	Taxable Value	5%
8501.20.90	Assembled or partly assembled universal AC/DC motors of an output exceeding 37.5 W.	Taxable Value	5%
8501.31.10	Other unassembled DC motors and DC generators, of an output not exceeding 750 W.	Taxable Value	5%
8501.31.90	Other assembled or partly assembled DC motors and DC generators of an output not exceeding 750 W.s other.	Taxable Value	5%
8501.32.10	Other unassembled DC motors and DC generators, of an output exceeding 750 W., but not exceeding 75 kW.	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8501.32.90	Assembled or partly assembled DC motors and DC generators of an output exceeding 750 W., but not exceeding 75kW.	Taxable Value	5%
8501.33.10	Other unassembled DC motors and DC generators, of an output exceeding 75 kW., but not exceeding 375 kW.	Taxable Value	5%
8501.33.90	Other assembled or partly assembled DC motors and DC generators of an output exceeding 75 kW., but not exceeding 37.5 kW.	Taxable Value	5%
8501.34.10	Other unassembled DC motors and DC generators, of an output not exceeding 375 kW.	Taxable Value	5%
8501.34.90	Other assembled or partly assembled DC motors and DC generators, of an output not exceeding 375 kW.	Taxable Value	5%
8501.40.10	Other unassembled AC motors, single-phase.	Taxable Value	5%
8501.40.90	Other assembled or partly assembled AC motors, single-phase.	Taxable Value	5%
8501.51.10	Other unassembled AC motors, multi-phase, of an output not exceeding 750 W.	Taxable Value	5%
8501.51.90	Other assembled or partly assembled AC motors, multi-phase, of an output not exceeding 750 W.	Taxable Value	5%
8501.52.10	Other unassembled AC motors, multi-phase, of an output exceeding 750 W, but not exceeding 75 kW.	Taxable Value	5%
8501.52.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 750 W, but not exceeding 75 kW.	Taxable Value	5%
8501.53.10	Other unassembled AC motors, multi-phase, of an output not exceeding 75 kW.	Taxable Value	5%
8501.53.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 75 kW.	Taxable Value	5%
8501.61.00	AC generators or alternators of an	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8501.62.00	output not exceeding 75 kVA. AC generators or alternators of an output exceeding 75 kVA, but not exceeding 375 kVA.	Taxable Value	5%
8501.63.00	AC generators or alternators of an output exceeding 750Z kVA, but not exceeding 375 kVA.	Taxable Value	5%
8501.64.00	AC generators or alternators of an output not exceeding 750 kVA.	Taxable Value	5%
8502.11.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi- diesel engines) of an output not exceeding 75 kVA.	Taxable Value	5%
8502.12.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of an output exceeding 75 kVA, but not exceeding 375 kVA.	Taxable Value	5%
8502.13.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel) of an output exceeding 375 kVA.	Taxable Value	5%
8502.20.00	Generating sets with spark-ignition internal combustion piston engines.	Taxable Value	5%
8502.30.20	Other unassembled DC generating sets.	Taxable Value	5%
8502.30.30	Assembled or partly assembled solar DC generating sets.	Taxable Value	5%
8502.30.90	Other assembled or partly assembled DC generating sets.	Taxable Value	5%
8502.40.00	Electric rotary converters.	Taxable Value	5%
8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	Taxable Value	5%
8504.10.00	Ballasts for discharge lamps or tubes.	Taxable Value	5%
8504.21.00	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA.	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8504.22.00	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA.	Taxable Value	5%
8504.23.00	Liquid dielectric transformers having a power handling capacity exceeding 10,000 kVA.	Taxable Value	5%
8504.31.00	Other transformers having a power handling capacity not exceeding 1 kVA.	Taxable Value	5%
8504.32.00	Other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.	Taxable Value	5%
8504.33.00	Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA.	Taxable Value	5%
8504.34.00	Other transformers having a power handling capacity exceeding 500 kVA.	Taxable Value	5%
8504.40.00	Static converters.	Taxable Value	5%
8504.50.00	Other inductors.	Taxable Value	5%
8504.90.00	Parts of electrical transformers, static converters and inductors.	Taxable Value	5%
8505.11.00	Permanent magnets and articles intended to become magnets after magnetisation, of metal.	Taxable Value	5%
8505.19.00	Other permanent magnets and articles intended to become permanent magnets after magnetisation.	Taxable Value	5%
8505.20.00	Electro-magnetic couplings, clutches and brakes.	Taxable Value	5%
8505.30.00	Electro-magnetic lifting heads.	Taxable Value	5%
8505.90.00	Other electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices, including parts.	Taxable Value	5%
8506.11.00	Primary cells and primary batteries, of an external volume not exceeding 300 cc., of manganese dioxide.	Taxable Value	5%
8506.12.00	Primary cells and primary batteries, of an external volume not exceeding 300 cc.	Taxable Value	5%

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8506.13.00	of mercuric oxide. Primary cells and primary batteries, of external volume not exceeding 300 cc., of silver oxide.	Taxable Value	5%
8506.19.00	Other primary cells and primary batteries, of external volume not exceeding 300 cc.	Taxable Value	5%
8508.10.00	Drills of all kinds for working in the hand, with self-contained electric motor.	Taxable Value	5%
8508.20.00	Saws for working in the hand, with self-contained electric motor.	Taxable Value	5%
8508.80.00	Other electro-mechanical tools for working in the hand, with self-contained electric motor.	Taxable Value	5%
8508.90.00	Parts of electro-mechanical tools for working in the hand, with self-contained electric motor.	Taxable Value	5%
8514.10.00	Industrial or laboratory electric resistance heated furnaces and ovens.	Taxable Value	5%
8514.20.00	Industrial or laboratory electric or dielectric furnaces and ovens.	Taxable Value	5%
8514.30.00	Other industrial laboratory electric furnaces and ovens.	Taxable Value	5%
8514.40.00	Other induction or dielectric heating equipment.	Taxable Value	5%
8514.90.00	Parts for industrial or laboratory electric (including induction or dielectric) furnaces and ovens, and industrial or laboratory induction or dielectric heating equipment.	Taxable Value	5%
8515.11.00	Soldering irons and guns.	Taxable Value	5%
8515.19.00	Other brazing or soldering machines and apparatus.	Taxable Value	5%
8515.21.00	Machines and apparatus for resistance welding of metal, fully or partly automatic.	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8515.29.00	Other machines and apparatus for resistance welding of metal.	Taxable Value	5%
8515.31.00	Machines and apparatus for resistance welding of metal, fully or partly automatic.	Taxable Value	5%
8515.39.00	Other machines and apparatus for arc (including plasma arc) welding of metals.	Taxable Value	5%
8515.90.00	Parts of machines of heading No. 85.15.	Taxable Value	5%
8519.10.00	Coin or disc-operated record-players.	Taxable Value	50%
8520.10.00	Dictating machines not capable of operating without an external source of power.	Taxable Value	50%
8520.20.00	Telephone answering machines.	Taxable Value	50%
8524.21.10	Magnetic tapes of a width not exceeding 4 mm. for the sole use of public broadcasting organisations.	Taxable Value	5%
8524.22.10	Magnetic tapes of a width exceeding 4 mm., but not exceeding 6.5 mm. for the sole use of public broadcasting organisations.	Taxable Value	5%
8524.23.10	Magnetic tapes of a width exceeding 6.5 mm. for the sole use of public broadcasting organisations.	Taxable Value	5%
8530.10.00	Electrical signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08.	Taxable Value	5%
8530.80.00	Other equipment for electrical signalling.	Taxable Value	5%
8530.90.00	Parts of electrical signalling equipment.	Taxable Value	5%
8531.10.00	Burglar or fire alarms or similar apparatus.	Taxable Value	5%
8601.10.00	Rail locomotive powered from an external source of electricity.	Taxable Value	5%
8601.20.00	Rail locomotive powered by electric accumulators.	Taxable Value	5%
8602.10.00	Diesel-electric locomotives.	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8602.90.00	Other rail locomotive and locomotive tenders.	Taxable Value	5%
8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04 powered from an external source of electricity.	Taxable Value	5%
8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04.	Taxable Value	5%
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	Taxable Value	5%
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).	Taxable Value	5%
8606.10.00	Railway tank wagons and the like.	Taxable Value	5%
8606.20.00	Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.	Taxable Value	5%
8606.30.00	Self-discharging vans and wagons, other than those of subheading No.8606.10 or 8606.20.	Taxable Value	5%
8606.91.00	Railway or tramway goods vans and wagons not self-propelled covered and closed.	Taxable Value	5%
8606.92.00	Railway or tramway goods vans and wagons not self-propelled open, with non-removable sides of a height exceeding 60 cm.	Taxable Value	5%
8606.99.00	Other railway and tramway goods vans and wagons, not self-propelled.	Taxable Value	5%
8607.11.00	Driving bogies and bissel-bogies.	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8607.12.00	Other bogies and bissel-bogies.	Taxable Value	5%
8607.19.00	Axles and wheels including parts of driving bogies and bissel bogies.	Taxable Value	5%
8607.21.00	Air brakes and parts thereof.	Taxable Value	5%
8607.29.00	Other brakes and parts thereof.	Taxable Value	5%
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof.	Taxable Value	5%
8607.91.00	Other parts of locomotives.	Taxable Value	5%
8607.99.00	Other parts of rolling- stock.	Taxable Value	5%
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, parking facilities, port installations, airfields, etc.; parts of the foregoing.	Taxable Value	5%
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Taxable Value	5%
8701.10.00	Pedestrian controlled tractors.	Taxable Value	5%
8701.30.00	Track-laying tractors.	Taxable Value	5%
8702.10.11	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel) unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	30%
8702.10.12	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel), assembled, of a cylinder capacity not exceeding 1500 c.c.	Taxable Value	30%
8702.10.13	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel), assembled, of a cylinder capacity exceeding 1500 c.c.	Taxable Value	30%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8702.10.14	but not exceeding 1800 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c.	Taxable Value	30%
8702.10.15	but not exceeding 2000 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel), assembled, of a cylinder capacity exceeding 2000 c.c.	Taxable Value	30%
8702.10.16	but not exceeding 2250 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel), assembled, of a cylinder capacity exceeding 2250 c.c.	Taxable Value	50%
8702.10.17	but not exceeding 2500 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel), assembled, of a cylinder capacity exceeding 2500 c.c.	Taxable Value	50%
8702.10.18	but not exceeding 3000 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi- diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	Taxable Value	50%
8702.90.11	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	30%
8702.90.12	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1000 c.c.	Taxable Value	30%
8702.90.13	Vehicles (i.e. buses) with seating	Taxable Value	30%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8702.90.14	capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c. Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel) assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	Taxable Value	30%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	Taxable Value	30%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	Taxable Value	30%
8702.90.17	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	Taxable Value	50%
8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	Taxable Value	50%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 25 passengers or less,	Taxable Value	50%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.23.21	(other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c. Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved on that behalf by the Minister.	Taxable Value	30%
8703.23.22	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	Taxable Value	30%
8703.23.31	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	50%
8703.23.32	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	Taxable Value	50%
8703.23.41	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	75%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	Taxable Value	75%
8703.23.51	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	75%
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	Taxable Value	75%
8703.24.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	75%
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 c.c.	Taxable Value	75%
8703.32.21	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc. but not exceeding 2000 cc. for assembly into complete vehicles by a vehicle	Taxable Value	30%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.32.22	<p>manufacturer approved in that behalf by the Minister.</p> <p>Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc., but not exceeding 2000 cc.</p>	Taxable Value	30%
8703.32.31	<p>Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the the Minister.</p>	Taxable Value	50%
8703.32.32	<p>Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.</p>	Taxable Value	50%
8703.32.41	<p>Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc. for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.</p>	Taxable Value	75%
8703.32.42	<p>Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.</p>	Taxable Value	75%
8703.33.11	<p>Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc.</p>	Taxable Value	75%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.33.12	but not exceeding 3000 cc. for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister. Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	Taxable Value	75%
8703.33.21	Unassembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc. for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	75%
8703.33.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	Taxable Value	75%
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	Taxable Value	5%
8716.80.10	Wheelbarrows.	Taxable Value	5%
8803.10.00	Propellers and rotors and parts thereof.	Taxable Value	5%
8803.20.00	Under-carriages and parts thereof.	Taxable Value	5%
8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	Taxable Value	50%
8903.91.00	Sailboats without auxiliary motor.	Taxable Value	50%
8903.92.00	Motorboats, other than outboard motorboats.	Taxable Value	50%
8903.99.00	Other yachts and vessels for pleasure or sports, excluding rowing boats and canoes.	Taxable Value	50%
8904.00.00	Tugs and pusher crafts.	Taxable Value	5%
8905.10.00	Dredgers.	Taxable Value	5%

FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8905.20.00	Floating or submersible drilling or production platform.	Taxable Value	5%
8905.90.00	Other light-vessels, fire-floats, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks.	Taxable Value	5%
8906.00.10	Warships.	Taxable Value	5%
8907.10.00	Inflatable rafts.	Taxable Value	5%
8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	Taxable Value	5%
8908.00.00	Vessels and other floating structures for breaking up.	Taxable Value	5%
9006.40.00	Instant print cameras.	Taxable Value	75%
9006.51.00	Other cameras with a through-the-lens view-finder (single lens reflex (SLR)) for roll film of a width not exceeding 35 mm.	Taxable Value	75%
9006.52.00	Other cameras, for roll film of a width less than 35 mm.	Taxable Value	75%
9006.53.00	Other cameras, for roll film of a width of 35 mm.	Taxable Value	75%
9006.59.00	Other photographic cameras (other than cinematographic).	Taxable Value	75%
9006.61.00	Discharge lamp ("electronic") flashlight apparatus.	Taxable Value	75%
9006.62.00	Flashbulbs, flashcubes and the like.	Taxable Value	75%
9006.69.00	Other photographic flashlight apparatus.	Taxable Value	75%
9006.91.00	Parts and accessories for photographic cameras.	Taxable Value	75%
9006.99.00	Other parts and accessories for goods of heading No. 90.06.	Taxable Value	75%
9007.11.00	Cinematographic cameras for film of less than 16 mm width or for double 8 mm film.	Taxable Value	75%
9007.19.00	Other cinematographic cameras.	Taxable Value	75%
9007.21.00	Cinematographic projectors for film of less than 16 mm width.	Taxable Value	75%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9007.29.00	Other cinematographic projectors.	Taxable Value	75%
9007.91.00	Parts and accessories for cinematographic cameras.	Taxable Value	75%
9007.92.00	Parts and accessories for projectors.	Taxable Value	75%
9008.10.00	Slide projectors.	Taxable Value	75%
9008.30.00	Other image projectors.	Taxable Value	75%
9008.40.00	Photographic (other than cinematographic) enlargers and reducers.	Taxable Value	75%
9008.90.00	Parts and accessories of articles of heading No. 90.08.	Taxable Value	75%
9010.30.00	Projection screens.	Taxable Value	75%
9010.90.00	Parts and accessories of articles of heading No. 90.10.	Taxable Value	75%
9101.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with mechanical display only.	Taxable Value	30%
9101.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with opto-electronic display only.	Taxable Value	30%
9101.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	Taxable Value	30%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	Taxable Value	30%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	Taxable Value	30%
9101.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, battery or accumulator powered.	Taxable Value	30%
9101.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal	Taxable Value	30%

FIFTH SCHEDULE - (CONTD)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
9102.11.00	clad with precious metal. Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with mechanical display only other than those of heading No. 91.01.	Taxable Value	30%
9102.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with opto-electronic display only other than those of heading No. 91.01.	Taxable Value	30%
9102.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	Taxable Value	30%
9102.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility with automatic winding other than those of heading No. 91.01.	Taxable Value	30%
9102.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility other than those of heading No. 91.01, battery or accumulator powered.	Taxable Value	30%
9102.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01, battery or accumulator powered.	Taxable Value	30%
9102.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	Taxable Value	30%
9103.10.00	Clocks with watch movements, excluding clocks of heading No. 91.04, battery or accumulator powered.	Taxable Value	30%
9103.90.00	Other clocks with watch movements, excluding clocks of heading No. 91.04.	Taxable Value	30%
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft,	Taxable Value	30%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9105.11.00	spacecraft or vessels. Alarm clocks, battery, accumulator or mains powered.	Taxable Value	30%
9105.19.00	Other alarm clocks.	Taxable Value	30%
9105.21.00	Wall clocks, battery, accumulator or mains powered.	Taxable Value	30%
9105.29.00	Other wall clocks.	Taxable Value	30%
9105.91.00	Other clocks, battery, accumulator or mains powered.	Taxable Value	30%
9105.99.00	Other clocks.	Taxable Value	30%
9108.11.00	Watch movements, complete and assembled, battery or accumulator powered with mechanical display only or with a device to which a mechanical display can be incorporated.	Taxable Value	30%
9108.12.00	Watch movements, complete and assembled, battery or accumulator powered with opto-electronic display only.	Taxable Value	30%
9108.19.00	Other watch movements, complete and assembled, battery or accumulator powered.	Taxable Value	30%
9108.20.00	Watch movements, complete and assembled, with automatic winding.	Taxable Value	30%
9108.91.00	Other watch movements, complete and assembled measuring 33.8 mm or less.	Taxable Value	30%
9108.99.00	Other watch movements, complete and assembled.	Taxable Value	30%
9109.11.00	Clock movements, complete and assembled, battery, accumulator or mains powered, of alarm clocks.	Taxable Value	30%
9109.19.00	Other clock movements, complete and assembled, battery, accumulator or mains powered.	Taxable Value	30%
9109.90.00	Other clock movements, complete and assembled.	Taxable Value	30%
9110.11.00	Complete watch movements, unassembled or partly assembled (movement sets).	Taxable Value	30%

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
9110.12.00	Incomplete watch movements, assembled.	Taxable Value	30%
9110.19.00	Watch rough movements.	Taxable Value	30%
9110.90.00	Complete clock movements, unassembled or partly assembled, incomplete clock movements, assembled, and rough watch or clock movements.	Taxable Value	30%
9111.10.00	Watch cases and parts thereof of precious metal or of metal clad with precious metal.	Taxable Value	30%
9111.20.00	Watch cases and parts thereof of base metal, whether or not gold or silver-plated.	Taxable Value	30%
9111.80.00	Other watch cases.	Taxable Value	30%
9111.90.00	Parts of watch cases.	Taxable Value	30%
9112.10.00	Clock cases and cases of a similar type for other goods of this Chapter, of metal	Taxable Value	30%
9112.80.00	Other clock cases and cases of a similar type for other goods of this Chapter, other than metal cases.	Taxable Value	30%
9112.90.00	Parts of clock cases and cases of a similar type for other goods of this Chapter.	Taxable Value	30%
9113.10.00	Watch straps, watch bands and watch bracelets of precious metal or metal clad with precious metal.	Taxable Value	30%
9113.20.00	Watch straps, watch bands and watch bracelets of base metal.	Taxable Value	30%
9114.10.00	Springs, including hair-springs for clocks or watches.	Taxable Value	30%
9114.20.00	Jewels, for clocks or watches.	Taxable Value	30%
9114.30.00	Dials, for clocks or watches.	Taxable Value	30%
9114.40.00	Plates and bridges, for clocks or watches.	Taxable Value	30%
9114.90.00	Other parts, for clocks or watches.	Taxable Value	30%
9301.00.00	Military weapons, other than revolvers, pistols and arms of heading No. 93.07.	Taxable Value	5%
9306.90.90	Bombs, grenades, torpedoes, mines,	Taxable Value	5%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	missiles and similar munitions of war and parts thereof.		
9405.30.00	Lighting sets of a kind used for Christmas trees.	Taxable Value	50%
9405.50.30	Locomotive and railway rolling stock lanterns.	Taxable Value	5%
9504.10.00	Video games of a kind used with a television receiver.	Taxable Value	50%
9504.20.00	Articles and accessories for billiards.	Taxable Value	50%
9504.30.00	Other games, coin-or disc- operated, other than bowling alley equipment.	Taxable Value	50%
9504.90.00	Other articles for funfair, table or parlour games, including pintable, special tables for casino games and automatic bowling alley equipment.	Taxable Value	50%
9505.10.00	Articles for Christmas festivities.	Taxable Value	50%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	Taxable Value	50%
9506.40.00	Articles and equipment for table tennis.	Taxable Value	50%
9506.51.00	Lawn-tennis rackets, whether or not strung.	Taxable Value	5%
9506.59.10	Squash rackets.	Taxable Value	5%
9506.61.00	Lawn-tennis balls.	Taxable Value	5%
9506.99.20	Football bladders.	Taxable Value	5%
9506.99.30	Hockey sticks.	Taxable Value	5%
9601.10.00	Worked ivory and articles of ivory.	Taxable Value	30%
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	Taxable Value	30%
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles,	Taxable Value	30%

FIFTH SCHEDULE - (CONTD)

Tariff No. -	Tariff Description	Quantity or Value	Rate of Tax
9609.10.00	not elsewhere specified. Pencils and crayons, with leads encased in a rigid sheath.	Taxable Value	5%
9613.10.00	Pocket lighters, gas fuelled, non- refillable.	Taxable Value	50%
9613.20.00	Pocket lighters, gas fuelled, refillable.	Taxable Value	50%
9613.30.00	Table lighters.	Taxable Value	50%
9613.80.00	Other lighters.	Taxable Value	50%
9613.90.00	Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks.	Taxable Value	50%
9614.10.00	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes.	Taxable Value	50%
9614.20.00	Smoking pipes and pipe bowls.	Taxable Value	50%
9614.90.00	Cigar or cigarette holders, and parts thereof.	Taxable Value	50%
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor.	Taxable Value	30%

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FIFTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
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PART III

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

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

SIXTH SCHEDULE

(s.27)

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

SECOND SCHEDULE

EXEMPT GOODS

(s.2)

Tariff No.	Tariff Description
0101.11.00	Live pure-bred breeding horses.
0101.19.00	Other live horses.
0101.20.00	Live asses, mules and hinnies.
0102.10.00	Live pure-bred breeding bovine animals.
0102.90.00	Other live bovine animals.
0103.10.00	Live pure-bred breeding swine.
0103.91.00	Other live swine weighing less than 50 Kg.
0103.92.00	Other live swine weighing 50Kg or more.
0104.10.00	Live sheep.
0104.20.00	Live goats.
0105.11.00	Live fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g.
0105.19.00	Ducks, geese, turkeys and guinea fowls, weighing not more than 185g.
0105.91.00	Live fowls of the species <i>Gallus domesticus</i> , weighing more than 185g.
0105.99.00	Ducks, geese, turkeys and guinea fowls, weighing more than 185g.
0106.00.10	Other live animals, of a kind mainly used for human food, not elsewhere specified.
0106.00.20	Other live animals, not elsewhere specified, for other purposes.
0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.
0201.20.00	Other cuts with bone in, of bovine animals, fresh or chilled.
0201.30.00	Boneless meat of bovine animals, fresh or chilled.
0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.
0202.20.00	Other cuts with bone in of bovine animals, frozen.
0202.30.00	Boneless meat of bovine animals, frozen.
0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.
0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.
0203.19.00	Other meat of swine, fresh or chilled.
0203.21.00	Carcasses and half-carcasses of swine, frozen.
0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.
0203.29.00	Other meat of swine, frozen.

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SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.
0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.
0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.
0204.23.00	Boneless meat of sheep, fresh or chilled.
0204.30.00	Carcasses and half-carcasses of lamb, frozen.
0204.41.00	Carcasses and half-carcasses of sheep, frozen.
0204.42.00	Other cuts with bone in of sheep, frozen.
0204.43.00	Other boneless meat of sheep, frozen.
0204.50.00	Meat of goats, fresh, chilled or frozen.
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
0206.10.00	Edible offal of bovine animals, fresh or chilled.
0206.21.00	Tongues of bovine animals, frozen.
0206.22.00	Livers of bovine animals, frozen.
0206.29.00	Other edible offal, of bovine animals, frozen.
0206.30.00	Edible offal of swine, fresh or chilled.
0206.41.00	Livers of swine, frozen.
0206.49.00	Other edible offal of swine, frozen.
0206.80.00	Edible offal of horses, asses, mules, hinnies, goats and sheep, fresh or chilled.
0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.
0207.10.00	Poultry not cut in pieces, fresh or chilled.
0207.21.00	Fowls of the species <i>Gallus domesticus</i> , frozen.
0207.22.00	Turkeys not cut in pieces, frozen.
0207.23.00	Ducks, geese and guinea fowls, not cut in pieces, frozen.
0207.31.00	Fatty livers of geese or ducks, fresh or chilled.
0207.39.00	Other poultry cuts and offal, fresh or chilled.
0207.41.00	Poultry cuts and offal, other than livers of fowls of the species, <i>Gallus domesticus</i> , frozen.
0207.42.00	Poultry cuts and offal other than livers, of turkeys, frozen.
0207.43.00	Poultry cuts and offal other than livers, of ducks, geese or guinea fowls, frozen.
0207.50.00	Poultry livers, frozen.
0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.
0208.20.00	Frogs' legs, fresh, chilled or frozen.
0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.

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SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
0209.00.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.
0210.20.00	Meat and edible meat offal, of bovine animals, salted, in brine, dried or smoked.
0210.90.00	Other meat and edible meat offal, including edible flours and meal, salted, in brine, dried or smoked.
0301.10.00	Ornamental live fish.
0301.91.00	Live trout.
0301.92.00	Live eels.
0301.93.00	Live carp.
0301.99.00	Other live fish.
0302.11.00	Trout, fresh or chilled.
0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.
0302.19.00	Other salmonidae, fresh or chilled.
0302.21.00	Halibut, fresh or chilled.
0302.22.00	Plaice, fresh or chilled.
0302.23.00	Sole, fresh or chilled.
0302.29.00	Other flat fish, fresh or chilled.
0302.31.00	Albacore or longfinned tunas, fresh or chilled.
0302.32.00	Yellowfin tunas, fresh or chilled.
0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.
0302.39.00	Other tunas, fresh or chilled.
0302.40.00	Herrings, fresh or chilled.
0302.50.00	Cod, fresh or chilled.
0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.
0302.62.00	Haddock, fresh or chilled.
0302.63.00	Coalfish, fresh or chilled.
0302.64.00	Mackerel, fresh or chilled.
0302.65.00	Dogfish and other sharks, fresh or chilled.
0302.66.00	Eels, fresh or chilled.
0302.69.00	Other fish, fresh or chilled.
0302.70.00	Fish livers and roes, fresh or chilled.
0303.10.00	Pacific salmon (<i>Oncorhynchus</i> spp.)
0303.21.00	Trout, frozen.
0303.22.00	Atlantic salmon and Danube salmon, frozen.
0303.29.00	Other salmonidae, frozen.

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SIXTH SCHEDULE - (CONTD)

No. 9

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Tariff No.	Tariff Description
0303.31.00	Halibut, frozen.
0303.32.00	Plaice, frozen.
0303.33.00	Sole, frozen.
0303.39.00	Other flat fish, frozen.
0303.41.00	Albacore or longfinned tunas, frozen.
0303.42.00	Yellowfin tunas, frozen.
0303.43.00	Skipjack or stripe-bellied bonito, frozen.
0303.49.00	Other tunas, frozen.
0303.50.00	Herrings, frozen.
0303.60.00	Cod, frozen.
0303.71.00	Sardines, frozen.
0303.72.00	Haddocks, frozen.
0303.73.00	Coalfish, frozen.
0303.74.00	Mackerel, frozen.
0303.75.00	Dogfish and other sharks, frozen.
0303.76.00	Eels, frozen.
0303.77.00	Sea bass, frozen.
0303.78.00	Hake, frozen.
0303.79.00	Other fish, frozen.
0303.80.00	Fish livers and roes, frozen.
0304.10.00	Fish fillets , fresh or chilled.
0304.20.00	Fish fillets, frozen.
0304.90.00	Other fish fillets and other fish meat, chilled.
0305.10.00	Flours, meals and pellets of fish, fit for human consumption.
0305.20.00	Fish livers and roes, dried, smoked, salted or in brine.
0305.30.00	Fish fillets, dried, salted or in brine, but not smoked.
0305.41.00	Smoked salmon, including fillets.
0305.42.00	Smoked herrings, including fillets.
0305.49.00	Other smoked fish, including fillets.
0305.51.00	Cod, dried, whether or not salted, but not smoked.
0305.59.00	Other dried fish, whether or not salted, but not smoked.
0305.61.00	Herrings, salted, but not dried or smoked, in brine.
0305.62.00	Cod, salted, but not dried or smoked, in brine.
0305.63.00	Anchovies, salted, but not dried or smoked, in brine.
0305.69.00	Other fish, salted but not dried or smoked, in brine.
0306.11.00	Rock lobster and other sea crawfish, frozen.

SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
0306.12.00	Lobsters, frozen.
0306.13.00	Shrimps and prawns, frozen.
0306.14.00	Crabs, frozen.
0306.19.00	Other crustaceans, including flours, meals and pellets of crustaceans, fit for human consumption, frozen.
0306.21.00	Rock lobster and other sea crawfish, not frozen.
0306.22.00	Lobsters, not frozen.
0306.23.00	Shrimps and prawns, not frozen.
0306.24.00	Crabs, not frozen.
0306.29.00	Other crustaceans, including flours, meals and pellets of crustaceans, fit for human consumption, not frozen.
0307.10.00	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine.
0307.21.00	Scallops, including queen scallops of the genera Pecten, chlamys or placo-pecten, live, fresh or chilled.
0307.29.00	Other scallops, including queen scallops, of the genera pecte, chlamys or placopecten excluding live, fresh or chilled scallops.
0307.31.00.	Mussels, live, fresh or chilled.
0307.39.00	Other mussels, excluding live, fresh or chilled mussels.
0307.41.00	Cuttle fish and squid, live, fresh or chilled.
0307.49.00	Other cuttle fish and squid, excluding live, fresh or chilled cuttle fish.
0307.51.00	Octopus, live, fresh or chilled.
0307.59.00	Other octopus, excluding live, fresh or chilled octopus.
0307.91.00	Other molluscs; aquatic invertebrates other than crustaceans, fit for human consumption, live, fresh or chilled.
0307.99.00	Flours, meals and pellets of aquatic invertebrates, other than crustaceans, fit for human consumption.
0407.00.00	Bird's eggs, in shell, fresh, preserved or cooked.
0408.11.00	Egg-yolks, dried.
0408.19.00	Egg yolks, other than dried.
0408.91.00	Birds' eggs, not in shell, dried.
0408.99.00	Birds' eggs, not in shell, other than dried.
0409.00.00	Natural honey.
0510.00.10	Ambergris, castoreum, civet and musk; cantharides.
0510.00.90	Bile, whether or not dried; glands and other animal products used in

SIXTH SCHEDULE - (CONTD)

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Tariff No.	Tariff Description
	the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
0511.10.00	Bovine semen.
0511.91.10	Fish waste.
0511.91.20	Fish ova.
0511.91.90	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3.
0511.99.10	Animal semen other than bovine semen.
0511.99.20	Sinews and tendons; parings and similar waste of raw hides and skins.
0511.99.90	Other animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
0603.10.10	Cut flowers, fresh.
0603.10.20	Flower buds, fresh.
0603.90.00	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.
0604.10.00	Mosses and lichens.
0604.91.00	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes.
0604.99.00	Other foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.
0701.90.00	Potato, other than seed, fresh or chilled.
0702.00.00	Tomatoes, fresh or chilled.
0703.10.00	Onions and shallots, fresh or chilled.
0703.20.00	Garlic, fresh or chilled.
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.
0704.20.00	Brussels sprouts, fresh or chilled.
0704.90.00	Other cabbages, kohlrabi, kale and similar edible brassicas, fresh or chilled.
0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.
0705.19.00	Other lettuce, fresh or chilled.
0705.21.00	Witloof chicory, fresh or chilled.

SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
0705.29.00	Other chicory, fresh or chilled.
0706.10.00	Carrots and turnips, fresh or chilled.
0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
0707.00.00	Cucumbers and gherkins, fresh or chilled.
0708.10.00	Peas, shelled or unshelled, fresh or chilled.
0708.20.00	Beans, shelled or unshelled, fresh or chilled.
0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.
0709.10.00	Globe artichokes, fresh or chilled.
0709.20.00	Asparagus, fresh or chilled.
0709.30.00	Aubergines (egg-plants), fresh or chilled.
0709.40.00	Celery other than celeriac, fresh or chilled.
0709.51.00	Mushrooms, fresh or chilled.
0709.52.00	Truffles, fresh or chilled.
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled.
0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach) fresh or chilled.
0709.90.00	Other vegetables, fresh or chilled.
0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.
0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach) (uncooked or cooked by steaming or boiling in water), frozen.
0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water) frozen.
0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
0711.10.00	Onions, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption.

SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
0711.30.00	Capers, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0711.40.00	Cucumbers and gherkins, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0711.90.00	Other vegetables and mixtures of vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0712.10.00	Potatoes, whether or not cut or sliced, but not further prepared.
0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.30.00	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0712.90.00	Other vegetables and mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.
0713.10.00	Peas, dried, shelled, whether or not skinned or split.
0713.20.00	Chickpeas, dried, shelled, whether or not skinned or split.
0713.31.00	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried, shelled, whether or not skinned or split.
0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) dried, shelled, whether or not skinned or split.
0713.33.00	Kidney beans, including white pea beans (<i>phaseolus vulgaris</i>) dried, shelled; whether or not skinned or split.
0713.39.00	Other beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), dried, shelled, whether or not skinned or split.
0713.40.00	Lentils, dried, shelled, whether or not skinned or split.
0713.50.00	Broad beans, (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) dried, shelled, whether or not skinned or split.
0713.90.00	Other dried leguminous vegetables, shelled, whether or not skinned or split.
0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.
0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form

SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
	of pellets.
0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.
0801.10.00	Coconuts, fresh or dried, whether or not shelled or peeled.
0801.20.00	Brazil nuts, fresh or dried, whether or not shelled or peeled.
0801.30.10	Cashew nuts, fresh or dried, whether or not shelled or peeled.
0801.30.20	Cashew nut kernels.
0802.11.00	Almonds, in shell, fresh or dried.
0802.12.00	Almonds, shelled, fresh or dried.
0802.21.00	Hazelnuts or filberts, in shell, fresh or dried.
0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.
0802.31.00	Walnuts, in shell, fresh or dried.
0802.32.00	Walnuts, shelled, fresh or dried.
0802.40.00	Chestnuts (<i>Castanea spp.</i>), fresh or dried.
0802.50.00	Pistachios, fresh or dried
0802.90.10	Macadamia nuts, fresh or dried, whether or not shelled or peeled.
0802.90.20	Betel nuts, fresh or dried
0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.
0803.00.00	Bananas, including plantains, fresh or dried.
0804.10.00	Dates, fresh or dried
0804.20.00	Figs, fresh or dried.
0804.30.00	Pineapples, fresh or dried.
0804.40.00	Avocados, fresh or dried.
0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.
0805.10.00	Oranges, fresh or dried.
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.
0805.30.00	Lemons and limes, fresh or dried.
0805.40.00	Grapefruit, fresh or dried.
0805.90.00	Other citrus fruit, fresh or dried.
0806.10.00	Grapes, fresh.
0806.20.00	Grapes, dried.
0807.10.00	Melons (including water melons), fresh.
0807.20.00	Pawpaws (papayas), fresh.
0808.10.00	Apples, fresh.

SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
0808.20.00	Pears and quinces, fresh.
0809.10.00	Apricots, fresh.
0809.20.00	Cherries, fresh.
0809.30.00	Peaches, including nectarines, fresh.
0809.40.00	Plums and sloes, fresh.
0810.10.00	Strawberries, fresh.
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.
0810.30.00	Black, white or red currants and gooseberries, fresh.
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.
0810.90.00	Other fruit, fresh.
0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
0811.20.00	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
0811.90.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
0812.10.00	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0812.20.00	Strawberries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0812.90.00	Other fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
0813.10.00	Apricots, dried.
0813.20.00	Prunes, dried.
0813.30.00	Apples, dried.
0813.40.00	Other dried fruit.
0813.50.00	Mixtures of nuts or dried fruits of Chapter 8.
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in

SIXTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description
	other preservative solutions.
0901.11.10	Arabica coffee, hulled, not roasted or decaffeinated.
0901.11.20	Robusta coffee, hulled, not roasted or decaffeinated.
0901.11.30	Arabica coffee, parchment, not roasted or decaffeinated.
0901.11.40	Robusta coffee, parchment, not roasted or decaffeinated.
0901.11.50	Arabica coffee, cherry, not roasted or decaffeinated.
0901.11.60	Robusta coffee cherry, not roasted or decaffeinated.
0901.11.70	Triage.
0901.30.00	Coffee husks and skins.
1002.00.00	Rye.
1003.00.00	Barley.
1004.00.00	Oats.
1006.10.00	Rice in the husk (paddy or rough).
1007.00.00	Grain sorghum.
1008.10.00	Buckwheat.
1008.20.00	Millet.
1008.30.00	Canary seed.
1008.90.00	Other cereals.
1101.00.20	Meslin flour.
1102.10.00	Rye flour.
1102.30.00	Rice flour.
1102.90.00	Other cereal flours.
1103.11.00	Groats and meal of wheat.
1103.12.00	Groats and meal of oats.
1103.13.00	Groats and meal of maize (corn).
1103.14.00	Groats and meal of rice.
1103.19.10	Groats and meal of meslin.
1103.19.90	Groats and meal of other cereals.
1103.21.00	Pellets of wheat.
1103.29.10	Pellets of meslin.
1103.29.20	Pellets of maize (corn).
1103.29.90	Pellets of other cereals.
1104.11.00	Rolled or flaked grains of barley.
1104.12.00	Rolled or flaked grains of oats.
1104.19.00	Rolled or flaked grains of other cereals.
1104.21.00	Barley, otherwise worked (for example, hulled, pearled,

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Tariff No.	Tariff Description
	sliced or kibbled)
1104.22.00	Oats, otherwise worked (for example, hulled, pearled, sliced or kibbled)
1104.23.00	Maize (corn) grains, otherwise worked (for example, hulled, pearled, sliced or kibbled)
1104.29.00	Other cereal grains, otherwise worked (for example, hulled, pearled, sliced or kibbled)
1104.30.00	Germ of cereals, whole, rolled, flaked or ground.
1105.10.00	Flour and meal of potatoes.
1105.20.00	Flakes, granules and pellets of potatoes.
1106.10.00	Flour and meal of the dried leguminous vegetables of heading No. 07.13.
1106.20.00	Flour and meal of sago, roots or tubers of heading No. 07.14.
1106.30.00	Flour, meal and powder of the products of Chapter 8.
1107.10.00	Malt, not roasted.
1107.20.00	Malt, roasted.
1108.20.00	Inulin.
1109.00.00	Wheat gluten, whether or not dried.
1201.00.00	Soya beans, whether or not broken.
1202.10.00	Groundnuts, not roasted or otherwise worked, in shell.
1202.20.00	Groundnuts, not roasted or otherwise worked, shelled, whether or not broken.
1203.00.00	Copra.
1204.00.00	Linseed, whether or not broken.
1205.00.00	Rape or colza seeds, whether or not broken.
1206.00.00	Sunflower seeds, whether or not broken.
1207.10.00	Palm nuts and kernels, whether or not broken.
1207.20.00	Cotton seeds, whether or not broken.
1207.30.00	Castor oil seeds, whether or not broken.
1207.40.00	Sesamum seeds, whether or not broken.
1207.50.00	Mustard seeds, whether or not broken.
1207.60.00	Safflower seeds, whether or not broken.
1207.91.00	Poppy seeds, whether or not broken.
1207.92.00	Shea nuts (karite nuts), whether or not broken.
1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.
1208.10.00	Flours and meals of soya beans.
1208.90.00	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.

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Tariff No.	Tariff Description
1209.11.00	Sugar beet seed.
1209.19.00	Other beet seed.
1209.21.00	Lucerne (<i>alfalfa</i>) seed.
1209.22.00	Clover (<i>Trifolium spp.</i>) seed.
1209.23.00	Fescue seed.
1209.24.00	Kentucky blue grass seed.
1209.25.00	Rye grass seed.
1209.26.00	Timothy grass seed.
1209.29.00	Other seeds of forage plants, other than beet seed.
1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers.
1209.91.00	Other vegetable seeds.
1209.99.00	Other seeds, fruit and spores, of a kind used for sowing.
1211.10.00	Liquorice roots.
1211.20.00	Ginseng roots.
1211.90.10	Cinchona bark.
1211.90.20	Pyrethrum flower.
1211.90.30	Pyrethrum powder.
1211.90.90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.
1212.10.00	Locust beans, including locust bean seeds.
1212.30.00	Apricot, peach or plum stones and kernels.
1212.91.00	Sugar beet, other than seed.
1212.92.00	Sugar cane, other than seed.
1212.99.00	Fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, n.e.s.
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
1214.10.00	Lucerne (<i>alfalfa</i>), meal and pellets.
1214.90.00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
1301.10.00	Lac.
1301.20.00	Gum Arabic.

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Tariff No.	Tariff Description
1301.90.00	Other natural gums, resins, gum-resins and balsams.
1401.10.00	Bamboos used primarily for plaiting.
1401.20.00	Rattans used primarily for plaiting.
1401.90.00	Other vegetable materials of a kind used primarily for plaiting.
1402.10.00	Kapok of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
1402.91.00	Vegetable hair of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
1402.99.00	Other vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
1403.10.00	Broomcorn of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.
1403.90.00	Other vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.
1404.10.10	Mangrove bark of a kind used primarily in dyeing or tanning.
1404.10.20	Wattle bark of a kind used primarily in dyeing or tanning.
1404.10.30	Annatto seed, whole or in powder form, of a kind used primarily in dyeing or tanning.
1404.10.90	Other raw vegetable material of a kind used primarily in dyeing or tanning.
1404.20.00	Cotton linters.
1404.90.10	Hard seeds, pins, hulls and nuts of a kind used for carving (for example, corozo and dom).
1404.90.20	Pyrethrum marc.
1404.90.90	Other vegetable products not elsewhere specified or included.
1502.00.10	Fats of bovine animals, sheep or goat, raw, not rendered.
1701.12.00	Beet sugar.
1703.10.00	Cane molasses.
1703.90.00	Other molasses, resulting from the extraction or refining of sugar.
1905.90.10	Communion wafers, empty catchets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
2301.10.00	Flours, meals and pellets, of meat or meat offal; greaves.
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.
2302.10.00	Bran, sharps and other residues of maize (corn).

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Tariff No.	Tariff Description
2302.20.00	Bran, sharps and other residues of rice.
2302.30.00	Bran, sharps and other residues of wheat.
2302.40.00	Bran, sharps and other residues of other cereals.
2302.50.00	Bran, sharps and other residues of leguminous plants.
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
2306.10.00	Oil-cake and other residues of cotton seeds.
2306.20.00	Oil-cake and other residues of linseed.
2306.30.00	Oil-cake and other residues of sunflower seeds.
2306.40.00	Oil-cake and other residues of rape or colza seeds.
2306.50.00	Oil-cake and other residues of coconut or copra.
2306.60.00	Oil-cake and other residues of palm nuts or kernels.
2306.90.10	Oil-cake and other residues of sesame seeds.
2306.90.90	Other oil-cake and other solid residues.
2307.00.00	Wine lees; argol.
2308.10.00	Vegetable materials, waste, residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, of acorns and horse-chestnuts.
2308.90.00	Other vegetable materials, waste, residues and by-products, of a kind used in animal feeding not elsewhere specified or included.
2309.90.00	Other preparations of a kind used in animal feeding.
2401.10.00	Tobacco, not stemmed/stripped.
2401.20.00	Tobacco, partly or wholly stemmed/stripped.
2401.30.00	Tobacco refuse.
2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.
2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in H.S. code No. 2517.10.
2517.30.00	Tarred macadam.
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.
2710.00.10	Petroleum, partly refined (including topped crudes).
2710.00.51	Batching oil.
3706.10.10	Cinematographic film, exposed and developed, of a width of 35 mm or

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Tariff No.	Tariff Description
	more, consisting only of a sound track, negative or positive.
3706.10.20	Newsreels of a width of 35 mm or more.
3706.90.11	Cinematographic film exposed and developed, of a width not exceeding 8 mm, consisting only of a sound track, negative or positive.
3706.90.12	Newsreel of a width not exceeding 8 mm.
3706.90.21	Cinematographic film exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm consisting of sound track, negative or positive.
3706.90.22	Newsreel of a width exceeding 8 mm but not exceeding 16 mm.
3706.90.31	Cinematographic film exposed and developed, of a width exceeding 16 mm. but not exceeding 34 mm. consisting only of sound track, negative or positive.
3706.90.32	Newsreel of a width exceeding 16 mm but not exceeding 34 mm.
3926.90.60	Road and traffic signs and signals of plastics.
4101.10.10	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, dried.
4101.10.20	Whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when wet-salted.
4101.10.90	Other whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when fresh, or otherwise preserved.
4101.21.10	Other hides and skins of bovine animals, whole, fresh.
4101.21.20	Other hides and skins of bovine animals, whole, wet-salted.
4101.22.10	Butts and bends of bovine animals, fresh.
4101.22.20	Butts and bends of bovine animals, wet-salted.
4101.29.10	Other hides and skins of bovine animals, fresh.
4101.29.20	Other hides and skins of bovine animals, wet-salted.
4101.30.10	Other hides and skins of bovine animals, dried.
4101.30.20	Other hides and skins of bovine animals, pickled.
4101.30.90	Other hides and skins of bovine animals, otherwise preserved.
4101.40.00	Hides and skins of equine animals.
4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split,

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Tariff No.	Tariff Description
4102.29.10	other than those excluded by Note 1 (c) to Chapter 41. Raw skins of sheep or lambs (dried but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
4102.29.90	Other raw skins of sheep or lambs.
4103.10.10	Raw hides and skins of goats or kids (fresh, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
4103.10.20	Raw hides and skins of goats or kids (dried, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
4103.10.30	Raw hides and skins of goats or kids (pickled, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
4103.10.90	Other raw hides and skins of goats or kids (salted, limed or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.
4401.21.00	Wood in chips or particles, coniferous.
4401.22.00	Wood in chips or particles, non-coniferous.
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.
4402.00.10	Charcoal made from coffee husks and waste, agglomerated.
4402.00.90	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated.
4406.10.00	Railway or tramway sleepers (cross-ties) of wood, not impregnated.
4406.90.00	Other railway or tramway sleepers of wood.
4421.90.40	Wooden coffins.
4501.10.00	Natural cork, raw or simply prepared.
4501.90.00	Waste cork; crushed, granulated or ground cork.
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers.
4801.00.00	Newsprint, in rolls or sheets.

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Tariff No.	Tariff Description
4823.70.10	Egg trays of paper pulp.
4902.10.10	Newspapers, journals and periodicals, appearing at least four times a week, new.
4902.90.10	Other newspapers, journals and periodicals, whether or not illustrated or containing advertising material, new.
4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
4907.00.10	Bank notes.
4907.00.20	Unused postage, revenue or similar stamps.
4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.
5001.00.00	Silk-worm cocoons suitable for reeling.
5101.11.00	Shorn wool, greasy, including fleece-washed wool, not carded or combed.
5101.19.00	Other greasy, including fleece-washed wool, not carded or combed.
5101.21.00	Shorn wool, degreased, not carbonised, not carded or combed.
5101.29.00	Other wool, degreased, not carbonised, not carded or combed.
5101.30.00	Carbonised wool, not carded or combed.
5102.10.00	Fine animal hair, not carded or combed.
5102.20.00	Coarse animal hair, not carded or combed.
5103.10.00	Noils of wool or of fine animal hair.
5103.20.00	Other waste of wool or of fine animal hair.
5103.30.00	Waste of coarse animal hair.
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.
5201.00.00	Cotton, not carded or combed.
5302.10.00	True hemp, raw or retted, but not spun.
5303.10.00	Jute and other textile bast fibres, raw or retted, but not spun.
5304.10.00	Sisal and other textile fibres of the genus Agave, raw.
5305.11.00	Raw coconut fibre.
5305.21.00	Abaca (Manila hemp or <i>Musa textilis</i> Nee), raw.
5305.91.00	Ramie and other vegetable textile fibres, not elsewhere specified or included, raw.
7010.10.90	Other glass ampoules.
7118.90.00	Other coins.
8432.80.90	Other agricultural, horticultural or forestry machinery for soil

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Tariff No.	Tariff Description
	preparation or cultivation.
8436.80.10	Other machinery for grinding and milling.
8436.80.90	Other agricultural, horticultural, forestry, or bee-keeping machinery, including germination plant fitted with mechanical or other thermal equipment.
8436.99.10	Other parts for grinding or milling machines.
8436.99.90	Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.
8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables.
8437.80.00	Machinery used in milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.
8437.90.00	Parts of machinery of heading No. 84.37.
8440.10.00	Book-binding machinery, including book-sewing machines.
8440.90.00	Parts of book binding machinery, including book-sewing machines.
8443.11.90	Offset printing machinery, reel fed, assembled or partly assembled, other than of a kind used in offices.
8443.40.00	Gravure printing machinery.
8443.50.90	Other printing machinery, other than machinery of a kind used in offices.
8443.60.90	Machines for uses auxilliary to printing, other than machinery of a kind used in offices.
8461.50.00	Sawing or cutting-off machines.
8701.90.00	Other tractors (other than tractors of heading No. 87.09).

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SEVENTH SCHEDULE

(s.30)

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

Delete Part B (Zero Rated Goods) and insert the following-

PART B - ZERO RATED GOODS

(s.8(2))

The taxable goods listed below shall be zero rated-

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	Taxable Value	zero
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.	Taxable Value	zero
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.	Taxable Value	zero
0402.29.10	Milk and cream, in powder or granules or other solid forms, of a fat content by weight exceeding 1.5% specially prepared for infants.	Taxable Value	zero
0402.99.10	Other milk and cream, concentrated or containing added sugar or other sweetening matter, specially prepared for infants.	Taxable Value	zero
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.	Taxable Value	zero
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots.	Taxable Value	zero
0602.10.00	Unrooted cuttings and slips of live plants.	Taxable Value	zero
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.	Taxable Value	zero
0602.30.00	Rhododendrons and azaleas, grafted or not.	Taxable Value	zero
0602.40.00	Roses, grafted or not.	Taxable Value	zero
0602.91.00	Mushroom spawn.	Taxable Value	zero

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
0602.99.00	Other live plants (including their roots), cuttings and slips.	Taxable Value	zero
0701.10.00	Potato seed, fresh or chilled.	Taxable Value	zero
1001.10.00	Durum wheat.	Taxable Value	zero
1001.90.00	Other wheat and meslin.	Taxable Value	zero
1005.10.00	Maize seed.	Taxable Value	zero
1005.90.00	Other maize.	Taxable Value	zero
1006.20.00	Husked (brown) rice.	Taxable Value	zero
1006.30.00	Semi-milled or wholly milled rice whether or not polished or glazed.	Taxable Value	zero
1006.40.00	Broken rice.	Taxable Value	zero
1101.00.10	Wheat flour.	Taxable Value	zero
1102.20.00	Maize (corn) flour.	Taxable Value	zero
1701.11.90	Other cane sugar.	Taxable Value	zero
1702.30.20	Dextrose monohydrate (medicinal glucose) including syrup.	Taxable Value	zero
1702.40.20	Glucose monohydrate (medicinal glucose) including syrup.	Taxable Value	zero
1901.10.00	Preparations of flour, meal, starch or malt extract for infant use, put up for retail sale.	Taxable Value	zero
1905.90.30	Ordinary gluten or unleavened bread.	Taxable Value	zero
2106.90.20	Food mix for manufacture of infant milk foods.	Taxable Value	zero
2520.20.10	Plasters specially prepared for use in dentistry.	Taxable Value	zero
2825.50.00	Copper oxides and hydroxides.	Taxable Value	zero
2827.41.10	Copper oxychlorides.	Taxable Value	zero
2827.41.90	Other chloride oxides and chloride hydroxides of copper.	Taxable Value	zero
2936.10.00	Provitamins, unmixed.	Taxable Value	zero
2936.21.00	Vitamins A and their derivatives, unmixed.	Taxable Value	zero
2936.22.00	Vitamin B1 and its derivatives, unmixed.	Taxable Value	zero
2936.23.00	Vitamin B2 and its derivatives, unmixed.	Taxable Value	zero
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.	Taxable Value	zero
2936.25.00	Vitamin B6 and its derivatives, unmixed.	Taxable Value	zero
2936.26.00	Vitamin B12 and its derivatives, unmixed.	Taxable Value	zero

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2936.27.00	Vitamin C and its derivatives, unmixed.	Taxable Value	zero
2936.28.00	Vitamin E and its derivatives, unmixed.	Taxable Value	zero
2936.29.00	Other vitamins and their derivatives, unmixed.	Taxable Value	zero
2936.90.00	Other provitamins and vitamins, including natural concentrates.	Taxable Value	zero
2937.10.00	Pituitary (anterior) or similar hormones, and their derivatives.	Taxable Value	zero
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).	Taxable Value	zero
2937.22.00	Halogenated derivatives of adrenal cortical hormones.	Taxable Value	zero
2937.29.00	Other adrenal cortical hormones and their derivatives.	Taxable Value	zero
2937.91.00	Insulin and its salts.	Taxable Value	zero
2937.92.00	Oestrogens and progestogens.	Taxable Value	zero
2937.99.00	Other hormones and their derivatives; other steroids used primarily as hormones.	Taxable Value	zero
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.	Taxable Value	zero
2941.20.00	Streptomycins and their derivatives; salts thereof.	Taxable Value	zero
2941.30.00	Tetracyclines and their derivatives; salts thereof.	Taxable Value	zero
2941.40.00	Chloramphenicol and its derivatives; salts thereof.	Taxable Value	zero
2941.50.00	Erythromycin and its derivatives; salts thereof.	Taxable Value	zero
2941.90.00	Other antibiotics.	Taxable Value	zero
3001.10.00	Glands and other organs, dried, whether or not powdered.	Taxable Value	zero
3001.20.00	Extracts of glands or other organs or of their secretions.	Taxable Value	zero
3001.90.10	Heparin and its salts.	Taxable Value	zero
3001.90.90	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Taxable Value	zero

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Tariff No.	Tariff Description	Quantity or Value	R a t of Ta.
3002.10.00	Antisera and cther blood fractions.	Taxable Value	zero
3002.20.00	Vaccines for human medicine.	Taxable Value	zero
3002.31.00	Vaccines against foot and mouth disease.	Taxable Value	zero
3002.39.00	Other vaccines for veterinary medicine.	Taxable Value	zero
3002.90.00	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products.	Taxable Value	zero
3003.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, of streptomycins or their derivatives, not put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3003.20.00	Medicaments containing other antibiotics, not put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3003.31.00	Medicaments containing insulin, not put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3003.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, not put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3003.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3003.90.10	Infusion solutions for ingestion other than by mouth.	Taxable Value	zero
3003.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail	Taxable Value	zero

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3004.10.00	sale. Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.20.00	Medicaments containing other antibiotics, put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.31.00	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.32.00	Medicaments containing adrenal cortical hormones, put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.50.00	Other medicaments containing vitamins or other products of heading No. 29.36, put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.90.10	Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.	Taxable Value	zero
3004.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3005.10.00	retail sale. Adhesive dressings and other articles having an adhesive layer coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	Taxable Value	zero
3005.90.10	White absorbent cotton wadding.	Taxable Value	zero
3005.90.90	Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	Taxable Value	zero
3006.10.00	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.	Taxable Value	zero
3006.20.00	Blood-grouping reagents.	Taxable Value	zero
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.	Taxable Value	zero
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.	Taxable Value	zero
3006.50.00	First-aid boxes and kits.	Taxable Value	zero
3006.60.00	Chemical contraceptive preparations based on hormones or spermicides.	Taxable Value	zero
3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Taxable Value	zero
3102.10.00	Urea, whether or not in aqueous solution.	Taxable Value	zero
3102.21.00	Ammonium sulphate.	Taxable Value	zero
3102.29.00	Other double salts and mixtures of ammonium sulphate and ammonium nitrate.	Taxable Value	zero
3102.30.00	Ammonium nitrate, whether or not in aqueous	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3102.40.00	solution. Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.	Taxable Value	zero
3102.50.00	Sodium nitrate.	Taxable Value	zero
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate.	Taxable Value	zero
3102.70.00	Calcium cyanamide.	Taxable Value	zero
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution.	Taxable Value	zero
3102.90.10	Calcium nitrate-ammonium nitrate.	Taxable Value	zero
3102.90.90	Other fertilisers, including mixtures not specified in the foregoing subheadings.	Taxable Value	zero
3103.10.10	Single superphosphates.	Taxable Value	zero
3103.10.20	Double superphosphates.	Taxable Value	zero
3103.10.30	Triple superphosphates.	Taxable Value	zero
3103.20.00	Basic slag.	Taxable Value	zero
3103.90.00	Other mineral or chemical fertilizers, phosphatic.	Taxable Value	zero
3104.10.00	Carnallite, sylvite and other crude natural potassium salts.	Taxable Value	zero
3104.20.00	Potassium chloride.	Taxable Value	zero
3104.30.00	Potassium sulphate.	Taxable Value	zero
3104.90.10	Magnesium potassium sulphate.	Taxable Value	zero
3104.90.90	Other mineral or chemical fertilisers, potassic.	Taxable Value	zero
3105.10.00	Goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg.	Taxable Value	zero
3105.20.11	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 25:5:5+5 S).	Taxable Value	zero
3105.20.12	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 22:21:17).	Taxable Value	zero
3105.20.13	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 20:10:10).	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3105.20.14	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 17:17:17).	Taxable Value	zero
3105.20.15	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:15).	Taxable Value	zero
3105.20.16	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:6+4 MgO).	Taxable Value	zero
3105.20.17	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 6:18:20+2 MgO).	Taxable Value	zero
3105.20.19	Other mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.	Taxable Value	zero
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate).	Taxable Value	zero
3105.40.10	Monoammonium phosphate MAP 11:52:0.	Taxable Value	zero
3105.40.90	Other ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).	Taxable Value	zero
3105.51.00	Other mineral or chemical fertilizers containing nitrates and phosphates.	Taxable Value	zero
3105.59.10	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous (NPK 20:20:0).	Taxable Value	zero
3105.59.90	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous.	Taxable Value	zero
3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.	Taxable Value	zero
3105.90.10	Fertilisers, not elsewhere specified containing the two fertilizing substances nitrogen and potassium.	Taxable Value	zero
3105.90.90	Other mineral or chemical fertilisers.	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3604.90.20	Rain and anti-hail rockets and bombs; distress and life saving rockets.	Taxable Value	zero
3808.10.90	Other insecticides.	Taxable Value	zero
3808.20.00	Fungicides.	Taxable Value	zero
3808.30.10	Weed killers.	Taxable Value	zero
3808.30.90	Other herbicides, anti-sprouting products and plant-growth regulators.	Taxable Value	zero
3808.90.00	Rodenticides and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur -treated bands, wicks and candles and fly-papers).	Taxable Value	zero
3813.00.00	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.	Taxable Value	zero
3821.00.00	Prepared culture media for development of micro-organisms.	Taxable Value	zero
3926.90.40	Laboratory equipment whether or not graduated or calibrated, of plastics.	Taxable Value	zero
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.	Taxable Value	zero
4820.20.00	Exercise books.	Taxable Value	zero
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof.	Taxable Value	zero
4901.99.00	Other printed books, brochures, leaflets and similar printed matter.	Taxable Value	zero
4903.00.00	Children's picture, drawing or colouring books.	Taxable Value	zero
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	Taxable Value	zero
4905.10.00	Globes.	Taxable Value	zero
4905.91.00	Maps and hydrographic or similar charts of all kinds including atlases, wall maps and topographical plans, printed, in book form.	Taxable Value	zero
4905.99.00	Other maps and hydrographic or similar charts of all kinds including atlases, wall maps, and topographical plans, printed.	Taxable Value	zero
4911.99.10	Instructional charts and diagrams.	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
4911.99.20	Examination papers, excluding stationery.	Taxable Value	zero
7010.10.10	Ampoules for pharmaceutical products.	Taxable Value	zero
7015.10.00	Glasses for corrective spectacles.	Taxable Value	zero
7017.10.10	Laboratory glassware of fused quartz or other fused silica.	Taxable Value	zero
7017.20.10	Laboratory glassware of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C.	Taxable Value	zero
7017.90.10	Other laboratory glassware, whether or not graduated or calibrated.	Taxable Value	zero
7326.90.10	Traps and snares for destruction of pests, of iron or steel.	Taxable Value	zero
7326.90.20	Reels for fire hose.	Taxable Value	zero
7326.90.30	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners of iron or steel.	Taxable Value	zero
7612.90.10	Aluminium milk containers of 10 L or less.	Taxable Value	zero
7612.90.20	Aluminium milk containers of more than 10 L.	Taxable Value	zero
8412.80.10	Wind engines (wind mills).	Taxable Value	zero
8413.20.00	Other hand pumps.	Taxable Value	zero
8419.20.00	Medical, surgical or laboratory sterilisers.	Taxable Value	zero
8419.31.00	Dryers for agricultural products.	Taxable Value	zero
8424.10.00	Fire extinguishers whether or not charged.	Taxable Value	zero
8424.81.00	Other appliances for agricultural or horticultural use.	Taxable Value	zero
8432.10.10	Ploughs designed to be drawn by manual power or by animals.	Taxable Value	zero
8432.10.90	Other ploughs.	Taxable Value	zero
8432.21.00	Disc harrows.	Taxable Value	zero
8432.29.00	Other harrows, scarifiers, cultivators, weeders and hoes.	Taxable Value	zero
8432.30.00	Seeders, planters and transplanters.	Taxable Value	zero
8432.40.00	Manure spreaders and fertiliser distributors.	Taxable Value	zero
8433.20.00	Other mowers, including cutter bars for tractor mounting.	Taxable Value	zero
8433.30.00	Other haymaking machinery.	Taxable Value	zero
8433.40.00	Straw or fodder balers, including pick-up	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	balers.		
8433.51.00	Combine harvester-threshers.	Taxable Value	zero
8433.52.00	Other threshing machinery.	Taxable Value	zero
8433.53.00	Root or tuber harvesting machines.	Taxable Value	zero
8433.59.00	Other harvesting machinery.	Taxable Value	zero
8433.60.00	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.	Taxable Value	zero
8433.90.90	Parts of machinery of heading No. 84.33 excluding parts for lawn mowers.	Taxable Value	zero
8434.10.00	Milking machines.	Taxable Value	zero
8434.20.00	Dairy machinery.	Taxable Value	zero
8434.90.00	Parts of milking machines and dairy machinery.	Taxable Value	zero
8436.10.00	Machinery for preparing animal feeding stuffs.	Taxable Value	zero
8436.21.00	Poultry incubators and brooders.	Taxable Value	zero
8436.29.00	Poultry-keeping machinery.	Taxable Value	zero
8436.91.00	Parts of poultry-keeping machinery.	Taxable Value	zero
8438.30.00	Machinery for sugar manufacture.	Taxable Value	zero
8502.30.10	Unassembled solar DC generating sets.	Taxable Value	zero
8541.40.10	Solar cells and solar modules.	Taxable Value	zero
8702.10.39	Assembled buses, with seating capacity of more than 25 passengers (diesel or semi-diesel)	Taxable Value	zero
8702.90.39	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi- diesel).	Taxable Value	zero
8703.21.90	Ambulances and hearses.	Taxable Value	zero
8703.22.90	Ambulances and hearses.	Taxable Value	zero
8703.23.19	Ambulances and hearses.	Taxable Value	zero
8703.23.29	Ambulances and hearses.	Taxable Value	zero
8703.23.39	Ambulances and hearses.	Taxable Value	zero
8703.23.49	Ambulances and hearses.	Taxable Value	zero
8703.23.59	Ambulances and hearses.	Taxable Value	zero
8703.24.90	Ambulances and hearses.	Taxable Value	zero
8703.31.19	Ambulances and hearses.	Taxable Value	zero
8703.31.29	Ambulances and hearses.	Taxable Value	zero
8703.32.19	Ambulances and hearses.	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.32.29	Ambulances and hearses.	Taxable Value	zero
8703.32.39	Ambulances and hearses.	Taxable Value	zero
8703.32.49	Ambulances and hearses.	Taxable Value	zero
8703.33.19	Ambulances and hearses.	Taxable Value	zero
8703.33.29	Ambulances and hearses.	Taxable Value	zero
8705.30.00	Fire fighting vehicles.	Taxable Value	zero
8705.90.10	Street cleaning vehicles.	Taxable Value	zero
8705.90.20	Mobile radiological units and mobile clinics.	Taxable Value	zero
8713.10.00	Invalid carriages, not motorized, nor mechanically propelled.	Taxable Value	zero
8713.90.00	Other invalid carriages, motorised or otherwise mechanically propelled.	Taxable Value	zero
8714.20.00	Parts of invalid carriages.	Taxable Value	zero
8716.80.30	Carts (public services) for collection and disposal of refuse.	Taxable Value	zero
9004.90.10	Spectacles for correcting vision.	Taxable Value	zero
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.	Taxable Value	zero
9011.10.00	Stereoscopic microscopes.	Taxable Value	zero
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection.	Taxable Value	zero
9011.80.00	Other microscopes.	Taxable Value	zero
9011.90.00	Parts and accessories of compound optical microscopes.	Taxable Value	zero
9012.10.00	Microscopes other than optical microscopes, and diffraction apparatus.	Taxable Value	zero
9012.90.00	Parts and accessories of diffraction apparatus and microscopes other than optical microscopes.	Taxable Value	zero
9017.80.20	Wooden school rulers.	Taxable Value	zero
9018.11.00	Electro-cardiographs.	Taxable Value	zero
9018.19.00	Other electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters)	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9018.20.00	Ultra-violet or infra-red ray apparatus.	Taxable Value	zero
9018.31.10	Disposable plastic syringes.	Taxable Value	zero
9018.31.90	Other syringes with or without needles.	Taxable Value	zero
9018.32.00	Tubular metal needles and needles for sutures.	Taxable Value	zero
9018.39.00	Other catheters, cannulae and the like.	Taxable Value	zero
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment.	Taxable Value	zero
9018.49.10	Dentists chairs incorporating dental equipment or any other dental appliances classifiable in heading No. 90.18.	Taxable Value	zero
9018.49.90	Other instruments and appliances, used in dental sciences.	Taxable Value	zero
9018.50.00	Other ophthalmic instruments and appliances.	Taxable Value	zero
9018.90.00	Other instruments and appliances used in medical, surgical or veterinary sciences.	Taxable Value	zero
9019.10.90	Mechano-therapy appliances; other massage apparatus; psychological aptitude-testing apparatus.	Taxable Value	zero
9019.20.00	Ozone therapy, oxygen therapy, aerosoltherapy, artificial respiration or other therapeutic respiration apparatus.	Taxable Value	zero
9020.00.10	Breathing apparatus of a kind used for professional use.	Taxable Value	zero
9020.00.90	Other breathing appliances; gas masks.	Taxable Value	zero
9021.11.00	Artificial joints.	Taxable Value	zero
9021.19.00	Orthopaedic or fracture appliances.	Taxable Value	zero
9021.21.00	Artificial teeth.	Taxable Value	zero
9021.29.00	Artificial dental fittings.	Taxable Value	zero
9021.30.00	Other artificial parts of the body.	Taxable Value	zero
9021.40.00	Hearing aids, excluding parts and accessories.	Taxable Value	zero
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories.	Taxable Value	zero
9021.90.00	Other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.	Taxable Value	zero

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SEVENTH SCHEDULE - (CONTD)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9022.11.00	Apparatus based on the use of X-rays, for medical, surgical, dental or veterinary uses.	Taxable Value	zero
9022.19.00	Apparatus based on the use of X-ray, for other uses, including radiography or radiotherapy apparatus.	Taxable Value	zero
9022.21.00	Apparatus based on the use of alpha, beta or gamma radiation for medical, surgical, dental or veterinary uses.	Taxable Value	zero
9022.29.00	Apparatus based on the use of alpha, beta or gamma radiation, for other uses, including radiography or radiotherapy apparatus.	Taxable Value	zero
9022.30.00	X-ray tubes.	Taxable Value	zero
9022.90.00	X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like, including parts and accessories.	Taxable Value	zero

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

Insert in their correct numerical order the new tariff numbers and the corresponding descriptions specified below -

<i>Tariff No.</i>	<i>Tariff Description</i>
3307.41.10	Joss sticks and joss paper.
3405.40.00	Scouring pastes and powders and other scouring preparations.
3810.10.00	Picking preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials.
4013.20.00	Inner tubes of rubber, of a kind used on bicycles.
7607.11.00	Aluminium foil, not backed, rolled but not further worked, of a thickness not exceeding 0.2mm.
7607.19.00	Other aluminium foil, not backed, of a thickness not exceeding 0.2mm.
7607.20.00	Aluminium foil, backed, of a thickness 0.2 mm.
7612.10.00	Aluminium collapsible tubular containers for any material of a capacity not exceeding 300L.
8310.00.10	Road traffic signs plates of base metal.