

**THE FINANCE ACT, 1983****No. 8 of 1983***Date of Assent: 21st July, 1983**Date of Commencement: Section 4—13th October, 1978**Sections 14 and 18—1st January, 1981**Rest—24th June, 1983***An Act of Parliament to amend the law relating to various taxes, duties and fees and for matters incidental thereto**

ENACTED by the Parliament of Kenya as follows:—

**PART I—PRELIMINARY****1. (1) This Act may be cited as the Finance Act, 1983.**

Short title and commencement.

**(2) This Act shall be deemed to have come into force as follows—**

- (a) section 4 on the 13th October, 1978;**
- (b) sections 14 and 18 on the 1st January, 1981;**
- (c) all other provisions on the 24th June, 1983.**

**PART II—CUSTOMS AND EXCISE****2. The Customs and Excise Act is amended by repealing section 46 and inserting the following—**

Replacement of section 46 of Cap. 472.

Period of warehousing of goods.

**46. (1) All warehoused goods which have not been removed from a warehouse in accordance with this Act within one year of the date on which they were warehoused, or such other period as the Minister may in any particular case direct, shall be entered for re-warehousing; but those goods shall not be re-warehoused more than once.**

**(2) Where any goods required to be re-warehoused under subsection (1) are not so re-warehoused, or where those goods have been re-warehoused once, then duty shall become due and payable and shall be paid forthwith in accordance with the account taken under sections 36 and 37.**

**3. Section 47 of the Customs and Excise Act is amended by deleting—**

Amendments to section 47 of Cap. 472.

- (a) in subsection (1), the words “or sold” in the fourth line; and**
- (b) paragraph (ii) of the proviso to subsection (2) (b).**

Replacement of  
section 163 of  
Cap. 472.

4. The Customs and Excise Act is amended by repealing section 163 and inserting the following—

Enforcement  
of bond.

163. (1) Where the conditions of a bond have not been complied with then the Commissioner may by notice in writing forthwith require the person who has given security under it to pay to the Commissioner the amount of the security within one month of the notice; and on failure to comply with the notice, the Commissioner may enforce payment of the security as though it were duty due and unpaid.

(2) Nothing in this section shall, unless the Commissioner otherwise allows, absolve the person who has given security under section 160 from the obligations entered into by him under this Act or under any other law.

Amendments to  
section 225 of  
Cap. 472.

5. Section 225 of the Customs and Excise Act is amended—

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

(1) Where duty remains unpaid by a person after the time when, in accordance with the provisions of this Act, it is required to be paid, then the Commissioner may authorize distress to be levied—

(a) upon the goods, chattels and effects of the person who should have paid the duty wherever those goods, chattels and effects may be found; and

(b) upon the plant of any factory and upon any vats, vehicles, animals or other articles used in the manufacture, sale or distribution of excisable or other goods by that person and found on any premises in the use or possession of that person or of any person on his behalf or in trust for him.;

(b) by deleting “excise duty” in the marginal note and inserting “duty”.

6. The First Schedule to the Customs and Excise Act (import duties) is amended—

Amendments to  
First Schedule  
to Cap. 472.

- (a) by making the various amendments set out in the First Schedule to this Act in the ways therein described;
- (b) by inserting the new rates of import duty as set out in the Second Schedule to this Act; and for the avoidance of doubt it is declared that any additional ten per cent increases imposed on all rates of import duty prior to the commencement of this Act, whether imposed *ad valorem*, by specific rate or by both in the alternative, shall cease to apply.

7. (1) The Third Schedule to the Customs and Excise Act (exemptions from duty) is amended in Part A (special exemptions)—

Amendments to  
Third Schedule  
to Cap. 472.

- (a) in item 7 (3), by replacing the comma at the end of subparagraph (b) with a full-stop and deleting the words “and in the case of a motor vehicle, the exemption shall continue to apply so long as it is not disposed of within four years from the date of entry”;
- (b) in item 8 (4), by inserting a full-top immediately after the words “this Schedule” and deleting the words “and the vehicle is not disposed of within four years from the date of entry”;
- (c) in item 8 (5), by inserting a full-stop immediately after the word “obtained” and deleting the words “and where the vehicle is not disposed of within four years from the date of entry”;
- (d) by deleting item 8(6).

(2) The Third Schedule to the Customs and Excise Act is amended in Part B (general exemptions)—

- (a) in item 8 (3), by deleting the words “and the vehicle is not disposed of for a period of four years from the date of entry” from subparagraph (c);
- (b) in item 8 (7), by deleting “paragraphs (3), (4) and (5)” and inserting “paragraphs (3) and (5)”;

(c) by inserting the following new item—

18. *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).

Replacement of Sixth Schedule to Cap. 472.

8. The Sixth Schedule to the Customs and Excise Act is deleted and replaced by the following—

SIXTH SCHEDULE

(s. 225)

FORM OF WARRANT OF DISTRESS

To: .....

I, ..... Commissioner of Customs and Excise, by virtue of the powers vested in me by section 225 of the Customs and Excise Act, do hereby authorize you to collect and recover the sum of ..... due as duty from ..... (*name of person owing duty*)

having his factory/premises at ..... and for the recovery thereof I further authorize that you, with the aid (if necessary) of your assistants and calling to your assistance (if necessary) any police officer, which assistance they are hereby required to give, do forthwith levy by distress that sum together with the costs and charges of and incidental to the taking and keeping of the distress, on the goods, chattels or other distrainable things of

..... (*name of person owing duty*) whenever they may be found, and on all plant, vessels, vehicles, animals and other articles used within Kenya in the manufacture, sale or distribution of excisable or other goods which you may find in any premises or on any land in the use or possession of that person or of any other person on his behalf or in trust for him.

And for the purpose of levying distress you are hereby authorized, if necessary with assistance as aforesaid, to break open any building or place during the daytime.

Given under my hand at ..... on the ..... 19.....

.....  
*Commissioner of Customs and Excise.*

## PART III—SALES TAX

9. Section 8 of the Sales Tax Act is amended by deleting subsection (1) and inserting the following new subsection—

Amendment to  
section 8 of  
Cap. 476.

(1) Subject to section 9—

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

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

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

10. Section 15 of the Sales Tax Act is amended by re-numbering the existing section as subsection (1) and inserting the following new subsection—

Amendment to  
section 15 of  
Cap. 476.

(2) Any penalty charged under subsection (1) shall, for the purposes of this Act relating to the collection and recovery of tax, be deemed to be tax.

11. Section 29 (2) of the Sales Tax Act is amended by deleting the words “ninety days” and inserting “thirty days”.

Amendment to  
section 29 of  
Cap. 476.

12. The Sales Tax Act is amended—

(a) in Part I of the First Schedule by deleting “15 per cent” and inserting “17 per cent”;

(b) in Part II of the First Schedule and in Part I of the Second Schedule in the ways specified in the Third and Fourth Schedules respectively to this Act.

Amendments to  
First and Second  
Schedules to  
Cap. 476.

PART IV—LOCAL MANUFACTURES (EXPORT  
COMPENSATION)

13. The Local Manufactures (Export Compensation) Act is amended in Part II of the Second Schedule by making the various amendments set out in the Fifth Schedule to this Act in the ways therein described.

Amendments to  
Second Schedule  
to Cap. 482.

## PART V—INCOME TAX

Amendment to  
section 15 of  
Cap. 470.

**14.** Section 15 (3) (b) of the Income Tax Act is amended by deleting “the first three financial institutions” and inserting “the first four financial institutions”.

Amendment to  
section 37 of  
Cap. 470.

**15.** Section 37 of the Income Tax Act is amended by adding the following new subsection—

(5) Where a person who is required under this section to deduct tax fails to remit the amount of any deduction to such person as the Commissioner may direct within the time limit specified in rules made under section 130, the provisions of this Act relating to the collection and recovery of tax, and the payment of interest thereon, shall apply to the collection and recovery of that amount as if it were tax due and payable by that person, the due date for the payment of which is the date specified in rules made under section 130 by which that amount should have been remitted to the payee.

Amendment to  
section 94 of  
Cap. 470.

**16.** Section 94 of the Income Tax Act is amended by inserting the following new subsection—

(2) Where any amount of tax remains unpaid after the expiration of twelve months after the due date, interest of fifteen per cent shall immediately become due and payable thereon, and similar interest shall become due and payable upon the expiration of each succeeding period of twelve months on any amount of tax still remaining unpaid.

Amendment to  
First Schedule  
to Cap. 470.

**17.** Part I of the First Schedule to the Income Tax Act is amended by inserting the following new paragraph—

39. The amount of interest not exceeding seven thousand five hundred shillings in aggregate in respect of interest accruing to an individual in a year of income on any one or more savings accounts held by him in banks or financial institutions licensed under the Banking Act.

Cap. 488.

Amendment to  
Fourth Schedule  
to Cap. 470.

**18.** The Fourth Schedule to the Income Tax Act (financial institutions) is amended by inserting “The Kenya Reinsurance Corporation established under the Kenya Reinsurance Corporation Act” immediately after “An insurance company licensed under the Insurance Companies Act”.

## PART VI—MISCELLANEOUS

19. The Hotel Accommodation Tax Act is amended by inserting after section 8 the following new section—

Insertion of  
new section 8A  
in Cap. 478.

Recovery  
of tax by  
distress.

8A. (1) Notwithstanding the provisions of section 5 (4), where the proprietor fails to ensure payment under section 5 (1) or to pay the penalty under section 8, the Controller may recover the amount of money payable by him by distress, and for that purpose may by order under his hand authorize any person to execute distress upon the goods and chattels of the proprietor, and that person may, at the cost of the proprietor, employ such servants and agents as he may think necessary to assist him in the execution of the distress:

Provided that—

- (i) where the full amount of money payable by the proprietor is not recovered by distress, the Controller may recover the deficiency in the manner provided by section 5 (4);
- (ii) where the full amount of money payable by the proprietor has been paid after the issue of an order under this section and before the execution of distress, any costs and expenses incurred by the Controller prior to the payment of that amount shall be deemed to be a debt due and payable to the Government by the proprietor in respect of whom the order was issued and may be recovered by the Controller as tax under this Act.

(2) For the purposes of executing distress the person authorized by the Controller under the order may, in addition to employing such servants or agents as he may consider necessary, require a police officer to be present while distress is levied and a police officer so required shall comply with that requirement.

(3) A distress levied under this section shall be kept for ten days, either at the premises at which the distress was levied or at such other place as

the Controller may consider appropriate, at the cost of the proprietor from whom the amount of money is recoverable.

(4) If the proprietor from whom the amount of money payable by him to the Controller is recoverable by distress does not pay that amount together with the costs of the distress within the period of ten days referred to in subsection (3), the goods and chattels distrained upon shall be sold by public auction for payment of the amount of money due and payable and costs; and the proceeds of the sale shall be applied first toward the cost of taking, keeping and selling the goods and chattels distrained upon and then towards the amount of money due and payable and any remainder of those proceeds shall be restored to the owner of the property distrained.

Amendment to  
section 3 of  
Cap. 475.

**20.** The Air Passenger Tax Act is amended in section 3 by deleting “eighty shillings” and inserting “one hundred shillings”.

Replacement of  
the Schedule  
to Cap. 488.

**21.** The Banking Act is amended by deleting the Schedule and inserting the following—

SCHEDULE	(s. 5 (3))
FEES	
	<i>Sh.</i>
1. (a) On the granting of a licence to a bank and on each anniversary thereof ... ..	150,000
(b) Additionally, in respect of each branch of a bank within a municipality ... ..	75,000
(c) Additionally, in respect of each branch of a bank within a town council area ... ..	30,000
(d) Additionally, in respect of each branch of a bank within an urban council area ... ..	15,000
2. (a) On the granting of a licence to a financial institution and on each anniversary thereof ... ..	150,000
(b) Additionally, in respect of each branch of a financial institution ... ..	75,000
3. On an application for a licence to conduct business as a bank or a financial institution ... ..	2,000



FIRST SCHEDULE

(s. 6)

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

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
22.09	22.09.039	CHAPTER 22 In the fourth and sixth columns delete the word "Proof".			
29.14	29.14.041	CHAPTER 29 Delete all references to tariff No. 29.14.040. and substitute the following— Sodium trichloroacetate .. .. .	Free	513 7 91	Kg.
	29.14.049	Other .. .. .	40%	513 7 99	Kg.
38.11	38.11.012	CHAPTER 38 Amend tariff No. 38.11.012 and the corresponding statistical code No. 591 4 12 to read 38.11.013 and 591 4 13 respectively. Insert new tariff No. as follows— Naphthalene balls .. .. .	75%	591 4 12	Kg.
39.07		CHAPTER 39 Delete all references to tariff No. 39.07.089. Amend tariff No. 39.07.090 and the corresponding statistical code No. 893 9 50 to read 39.07.089 and 893 9 99 respectively.			
56.06		CHAPTER 56 In the third column, amend the bracketed word "continuous" to read "discontinuous".			
56.07	56.07.079	Amend the word "regerated" in the third column to read "regenerated".			
73.13	73.13.011	CHAPTER 73 Delete all references to heading No. 73.13 and substitute the following— Sheets and plates, of iron or steel, hot-rolled or cold-rolled. Rolled but not further worked, of a thickness of more than 4.75mm., but excluding universal plates (other than of high carbon or alloy steel) .. .. .	30%	674 4 11	Kg.
	73.13.019	Coils, rolled but not further worked, of a thickness of more than 4.75mm. (other than of high carbon or alloy steel) .. .. .	20%	674 4 19	Kg.

**FIRST SCHEDULE—(Contd.)**

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
	73.13.021	Rolled but not further worked, of a thickness of 3mm. or more, but not more than 4.75mm. (other than of high carbon or alloy steel) .. .. .	30%	674 5 21	Kg.
	73.13.029	Coils, rolled but not further worked, of a thickness of 3mm. or more, but not more than 4.75mm. (other than of high carbon or alloy steel) .. .. .	20%	674 5 29	Kg.
	73.13.031	Rolled but not further worked, of a thickness of more than 1.5mm. but less than 3mm. (other than of high carbon or alloy steel) .. .. .	30%	674 6 11	Kg.
	73.13.032	Coils, rolled but not further worked, of a thickness of more than 1.5mm. but less than 3mm. (other than of high carbon or alloy steel) .. .. .	20%	674 6 12	Kg.
	73.13.039	Rolled but not further worked, of a thickness of 1.5mm. or less .. .. .	50%	674 6 19	Kg.
	73.13.040	Tinned (other than of high carbon or alloy steel) .. .. .	10%	674 7 00	Kg.
	73.13.051	Other, galvanized, flat or corrugated, of a thickness of 1.5mm. or more .. .. .	50%	674 9 11	Kg.
	73.13.052	Other, galvanized, flat or corrugated, of a thickness of less than 1.5mm. .. .. .	30%	674 9 12	Kg.
	73.13.053	Other, flat and uncoated .. .. .	30%	674 9 13	Kg.
	73.13.059	Other, including enamelled, printed, lithographed, embossed or lacquered .. .. .	55%	674 9 19	Kg.
73.18		Delete all references to tariff Nos. 73.18.021 and 73.18.029 and substitute the following—			
	73.18.021	Other, galvanized, of a diameter of 12.5cm. or more .. .. .	65%	678 3 01	Kg.
	73.18.022	Other, galvanized, of a diameter of less than 12.5cm. .. .. .	50%	678 3 02	Kg.
	73.18.023	Other, non-galvanized, of a diameter of 12.5cm. or more .. .. .	55%	678 3 03	Kg.
	73.18.029	Other .. .. .	40%	678 3 09	Kg.
84.10		CHAPTER 84 Amend tariff Nos. 84.10.051 and 84.10.052 to read 84.10.052 and 84.10.059 respectively and the corresponding statistical codes to read 742 8 82 and 742 8 89 respectively. Insert a new tariff No. as follows—			
	84.10.051	Hydraulic ram water powered pumps (hydrams) .. .. .	Free	742 8 81	Kg.
	84.10.061	Delete all reference to the tariff description in the third column and substitute the following— Parts of pumps of tariff Nos. 84.10.010, 84.10.052 and 84.10.059.			

**FIRST SCHEDULE—(Contd.)**

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
84.59	84.59.099	Delete all references to this tariff No.			
87.02	87.02.031	CHAPTER 87 In the third column, delete the full-stop and insert the following bracketed words "(excluding station wagons and mini-buses, with or without seats, windows or window panels)".			
87.14		Delete all references to all the tariff Nos. under this heading and substitute the following—			
	87.14.011	Trailers and semi-trailers of the caravan type for housing or camping, unassembled .. .. .	40%	786 1 11	Number
	87.14.012	Trailers and semi-trailers of the caravan type for housing or camping, assembled .. .. .	95%	786 1 12	Number
	87.14.021	Trailers and semi-trailers for the transport of goods, unassembled .. .. .	40%	786 1 21	Number
	87.14.022	Trailers and semi-trailers for the transport of goods, assembled .. .. .	95%	786 1 22	Number
	87.14.023	Trailers and semi-trailers specially designed for collection and disposal of refuse, unassembled .. .. .	40%	786 1 23	Number
	87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse, assembled .. .. .	95%	786 1 29	Number
	87.14.031	Wheelbarrows .. .. .	95%	786 8 11	Number
	87.14.032	Sack-trucks, hand trolleys and similar hand-propelled vehicles .. .. .	50%	786 8 12	Number
	87.14.033	Carts (public service) for collection and disposal of refuse .. .. .	40%	786 8 13	Number
	87.14.039	Other vehicles .. .. .	95%	786 8 19	Number
	87.14.041	Axles .. .. .	95%	786 8 91	Kg.
	87.14.049	Parts, other .. .. .	40%	786 8 99	Kg.
88.03		CHAPTER 88 Delete all references to heading No. 88.03 and substitute the following—			
	88.03.001	Parts of goods falling in heading No. 88.01 or 88.02.			
	88.03.009	Parts of goods falling in tariff Nos. 88.02.020, 88.02.040 and 88.02.050 .. .. .	10%	792 9 01	Kg.
		Parts, other .. .. .	10%	792 9 09	Kg.

## FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
92.12		CHAPTER 92 Delete all references to tariff Nos. 92.12.011 and 92.12.012 and substitute the following—			
	92.12.011	Prepared metal or artificial plastic tapes, strips or films, unmounted, for the manufacture of cassettes for mechanical sound or similar recording. . . . .	55%	893 3 11	Number
	92.12.019	Other prepared media for sound or similar recordings, including prepared record blanks and matrices. . . . .	95%	893 3 19	Number
93.04	93.04.000	CHAPTER 93 Delete the word "light" appearing immediately after the word "Very".			
97.06	97.06.002	CHAPTER 97 Insert new tariff No. as follows— Football bladders . . . . .	20%	894 7 22	Kg.

## SECOND SCHEDULE

(s. 6)

(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 first and second columns and substitute the rates of duty respectively set out in the third column.

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
02.01.010	Meat of bovine animals, with bone-in ... ..	50%
02.01.020	Meat of bovine animals, boneless ... ..	50%
02.01.030	Meat of sheep and goats ... ..	50%
02.01.040	Meat of swine ... ..	50%
02.01.050	Meat of horses, asses, mules and hinnies ... ..	50%
02.01.060	Offals ... ..	50%
02.02.000	Dead poultry ... ..	50%
02.03.000	Poultry liver ... ..	50%
02.04.000	Other meat and edible meat offals ... ..	50%
02.05.000	Pig fat and poultry fat ... ..	50%
02.06.011	Bacon, ham, etc., salted or dried ... ..	50%
02.06.012	Bacon, ham, etc., smoked ... ..	50%
02.06.021	Meat and edible meat offals, n.e.s., smoked or dried ... ..	50%
02.06.022	Meat and edible meat offals, n.e.s., smoked ... ..	50%
03.01.011	Live fish ... ..	55%
03.01.019	Fresh fish (dead) or chilled (excluding fillets) ... ..	55%
03.01.020	Frozen fish (excluding fillets) ... ..	55%
03.01.030	Fillets, fresh or chilled ... ..	55%
03.01.040	Fillets, frozen ... ..	55%
03.02.010	Fish meal fit for human consumption ... ..	55%
03.02.020	Cod, not in fillets, dried whether or not salted ... ..	55%
03.02.030	Fish, dried (other than cod of tariff No. 03.02.020) salted or in brine ... ..	55%
03.02.040	Smoked fish ... ..	55%
03.03.000	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water ... ..	55%
04.01.001	Milk, fresh ... ..	55%
04.01.002	Cream, fresh ... ..	55%
04.02.010	Whey ... ..	55%
04.02.021	Skimmed milk (other than whey), and cream, in powder or granules containing not more than 1.5% by weight of fat ... ..	55%
04.02.029	Other milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat ... ..	55%
04.02.031	Whole milk (other than whey), in powder or granules containing more than 1.5% by weight of fat ... ..	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
04.02.032	Cream, dry, in powder or granules containing more than 1.5% by weight of fat ... ..	55%
04.02.033	Human milk substitutes in powder or granules containing more than 1.5% by weight of fat ... ..	55%
04.02.039	Other milk (other than whey), in powder or granules containing more than 1.5% by weight of fat ... ..	55%
04.02.041	Whole milk (other than whey), preserved, concentrated or sweetened, in forms other than powder or granules	55%
04.02.049	Other milk (other than whey), preserved, concentrated or sweetened, in forms other than powder or granules	55%
04.03.001	Butter ... ..	55%
04.03.002	Ghee (clarified butter) ... ..	55%
04.04.000	Cheese and curd ... ..	55%
04.05.010	Eggs in shell ... ..	35%
04.05.020	Egg yolks ... ..	35%
04.06.000	Natural honey ... ..	50%
04.07.001	Turtle eggs ... ..	50%
04.07.009	Other edible products of animal origin, n.e.s. ... ..	50%
05.01.000	Human hair, unworked, and waste ... ..	50%
05.02.000	Pigs' bristles or hair, etc. ... ..	40%
05.03.000	Horsehair ... ..	50%
05.04.001	Sausage casings of animal origin ... ..	40%
05.04.009	Other guts, bladders, etc. (other than sausage casings)	50%
05.05.000	Fish waste ... ..	40%
05.07.000	Skins and other parts of birds ... ..	20%
05.08.000	Bones and horn-cores ... ..	50%
05.09.001	Ivory, elephant ... ..	50%
05.09.002	Teeth, hippopotamus ... ..	50%
05.09.003	Horn, rhinoceros ... ..	50%
05.09.004	Ivory and teeth of other animals ... ..	50%
05.09.005	Powder and waste of ivory ... ..	50%
05.09.009	Other animal products such as tortoise shell, antlers, hooves, nails, etc. ... ..	50%
05.12.000	Coral; shells ... ..	50%
05.13.000	Natural sponges ... ..	50%
05.14.001	Ambergris, castoreum, etc. ... ..	40%
05.14.009	Other animal products used in the preparation of pharmaceutical products, etc. ... ..	40%
05.15.001	Sinews and tendons, etc. ... ..	50%
05.15.003	Fish ova ... ..	30%
05.15.009	Other animal products, n.e.s. ... ..	50%
06.01.000	Bulbs, tubers, roots, etc. ... ..	40%
06.02.000	Other live plants, trees, shrubs, etc. ... ..	40%
06.03.000	Cut flowers, ornamental ... ..	55%
06.04.000	Foliage, branches, etc., ornamental ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
07.01.010	Potatoes, fresh (not including sweet potatoes) ...	50%
07.01.020	Tomatoes, fresh ... ..	50%
07.01.031	Onions, fresh or chilled ... ..	50%
07.01.032	Garlic, fresh or chilled ... ..	50%
07.01.033	Shallots, leeks, chives, etc. ... ..	50%
07.01.040	Other vegetables ... ..	50%
07.02.000	Vegetables, frozen ... ..	50%
07.03.000	Vegetables, in preservative solution ... ..	50%
07.04.000	Vegetables, dried, dehydrated, etc. ... ..	50%
07.05.009	Other dried leguminous vegetables, other than for sowing ... ..	50%
07.06.001	Cassava roots, fresh or dried ... ..	50%
07.06.002	Sago pith, roots and tubers, fresh or dried ... ..	50%
07.06.009	Other roots and tubers ... ..	50%
08.01.010	Bananas (including plantains) ... ..	35%
08.01.020	Coconuts, (excluding copra) ... ..	35%
08.01.030	Brazil nuts ... ..	35%
08.01.041	Cashew nuts ... ..	35%
08.01.042	Cashew kernels ... ..	35%
08.01.050	Pineapples ... ..	35%
08.01.061	Avocados, guavas and mangoosteens ... ..	35%
08.01.062	Mangoes ... ..	35%
08.01.070	Dates ... ..	35%
08.02.010	Oranges ... ..	50%
08.02.020	Mandarins (including tangerines, etc.) ... ..	50%
08.02.030	Lemons and limes ... ..	50%
08.02.040	Grapefruit ... ..	50%
08.02.050	Other citrus fruit ... ..	50%
08.03.010	Fresh figs ... ..	50%
08.03.020	Dried figs ... ..	50%
08.04.010	Fresh grapes ... ..	40%
08.04.020	Dried grapes ... ..	40%
08.05.010	Almonds ... ..	50%
08.05.020	Hazelnuts ... ..	50%
08.05.031	Macadamia nuts ... ..	50%
08.05.032	Betel nuts ... ..	50%
08.05.039	Other nuts, n.e.s. ... ..	50%
08.06.010	Apples ... ..	50%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
08.06.020	Pears and quinces ... ..	50%
08.07.000	Stone fruit, fresh ... ..	50%
08.08.000	Berries, fresh ... ..	50%
08.09.000	Other fruit, fresh ... ..	50%
08.10.000	Fruit, frozen, not containing added sugar ... ..	50%
08.11.000	Fruit in preservative solution ... ..	50%
08.12.000	Fruit, dried, n.e.s. ... ..	50%
08.13.000	Peel of melons and citrus fruit in preservative solution	55%
09.01.011	Arabica, hulled (coffee) ... ..	50%
09.01.012	Robusta, hulled ... ..	50%
09.01.013	Arabica, parchment ... ..	50%
09.01.014	Robusta, parchment ... ..	50%
09.01.015	Arabica, cherry ... ..	50%
09.01.016	Robusta, cherry ... ..	50%
09.01.017	Triage ... ..	50%
09.01.018	Coffee husks and skins ... ..	50%
09.01.020	Coffee roasted ... ..	55%
09.01.030	Coffee substitutes containing coffee in any proportion	55%
09.02.000	Tea ... ..	30%
09.03.000	Maté ... ..	50%
09.04.001	Pepper, not ground ... ..	50%
09.04.002	Pepper, ground ... ..	50%
09.05.001	Vanilla, not ground ... ..	50%
09.05.002	Vanilla, ground ... ..	50%
09.06.001	Cinnamon and cinnamon tree flowers, not ground	50%
09.06.002	Cinnamon and cinnamon tree flowers, ground ...	50%
09.07.001	Cloves, not ground ... ..	50%
09.07.002	Cloves, ground ... ..	50%
09.08.001	Nutmeg, not ground ... ..	50%
09.08.002	Nutmeg, ground ... ..	50%
09.09.001	Seeds of anise, badian, etc., not ground ... ..	50%
09.09.002	Seeds of anise, badian, etc., ground ... ..	50%
09.10.011	Ginger, not ground ... ..	50%
09.10.012	Ginger, ground ... ..	50%
09.10.021	Other unground spices ... ..	50%
09.10.022	Other ground spices ... ..	50%
10.02.000	Rye, unmilled ... ..	30%
10.03.000	Barley, unmilled ... ..	30%
10.04.000	Oats, unmilled ... ..	30%
10.05.000	Maize, unmilled ... ..	55%
10.06.010	In the husk (paddy or rough rice) ... ..	30%
10.06.020	Husked but not further prepared (cargo rice or brown rice) ... ..	30%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
10.06.030	Semi-milled or wholly milled, whether or not polished or glazed (including parboiled rice) ... ..	30%
10.06.040	Broken rice ... ..	30%
10.07.010	Millet, unmilled ... ..	30%
10.07.020	Sorghum, unmilled ... ..	30%
10.07.030	Other, unmilled, n.e.s. ... ..	30%
11.01.011	Wheat flour ... ..	40%
11.01.012	Meslin flour ... ..	40%
11.01.021	Maize flour ... ..	55%
11.01.029	Other cereal flours ... ..	40%
11.02.011	Groats, meal and pellets of wheat ... ..	40%
11.02.012	Groats, meal and pellets of meslin ... ..	40%
11.02.021	Groats, meal and pellets of maize ... ..	55%
11.02.029	Cereal groats, meal and pellets of other cereals, n.e.s.	40%
11.02.030	Other worked cereal grains (e.g. rolled, flaked, polished, pearled or kibbled, but not further prepared); germ of cereals, whole, rolled, flaked or ground ... ..	40%
11.04.001	Yellow gram flour ... ..	50%
11.04.002	Flour of the fruits of Chapter 8 ... ..	50%
11.04.003	Flour and meal of sago and of manioc, arrowroot, etc.	50%
11.04.009	Other flours of vegetables and fruits ... ..	50%
11.05.000	Flour, meal and flakes of potato ... ..	50%
11.07.000	Malt, roasted or not ... ..	55%
11.08.000	Starches and inulin ... ..	55%
11.09.000	Wheat gluten, whether or not dried ... ..	40%
12.01.010	Groundnuts (peanuts), green, whether or not shelled ...	40%
12.01.020	Copra ... ..	40%
12.01.030	Palm nuts and kernels ... ..	40%
12.01.040	Soya beans ... ..	40%
12.01.050	Linseed ... ..	40%
12.01.060	Cotton seeds ... ..	40%
12.01.070	Castor oil seeds ... ..	40%
12.01.080	Sunflower seeds ... ..	40%
12.01.090	Sesame (sesamum) seeds ... ..	40%
12.01.100	Rape or colza seeds ... ..	40%
12.01.110	Other oil seeds and oleaginous fruit ... ..	40%
12.02.000	Flours or meals of oil seeds, etc. ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
12.03.000	Seeds, fruit and spores, of a kind used for sowing ...	30%
12.04.000	Sugar beet; sugar cane ... ..	50%
12.06.000	Hop cones and lupulin ... ..	40%
12.07.001	Cinchona bark ... ..	40%
12.07.003	Pyrethrum powder ... ..	20%
12.07.009	Other plants and parts of plants ... ..	50%
12.08.001	Chicory roots ... ..	50%
12.08.009	Other fruit beans, kernels, n.e.s. ... ..	50%
12.09.000	Cereal straw and husks ... ..	50%
12.10.000	Mangolds, swedes, fodder roots; hay, lucerne, clover sainfoin, forage kale, lupines, vetches and similar forage products ... ..	50%
13.02.001	Gum arabic ... ..	40%
13.02.009	Other natural gums, shellac ... ..	40%
13.03.001	Hop extracts ... ..	50%
13.03.002	Organic compound from sisal sludge ... ..	40%
13.03.003	Papain, crude ... ..	40%
13.03.004	Pyrethrum extract ... ..	40%
13.03.009	Other vegetable saps and extracts ... ..	40%
14.01.000	Vegetable materials for plaiting ... ..	40%
14.02.000	Vegetable materials for stuffing and padding ... ..	40%
14.03.000	Vegetable materials for brushes, brooms ... ..	40%
14.05.001	Hard seeds, pips, etc., for carving ... ..	40%
14.05.002	Mangrove bark ... ..	40%
14.05.003	Wattle bark ... ..	40%
14.05.004	Seaweed ... ..	40%
14.05.005	Pyrethrum marc ... ..	40%
14.05.006	Annatto seed, whole or in powder form (Bixa, Bixin)	40%
14.05.009	Other vegetable products, n.e.s. ... ..	40%
15.01.000	Lard, etc. ... ..	40%
15.02.001	Tallow (including premier jus) ... ..	40%
15.02.009	Other animal fats ... ..	40%
15.03.000	Lard stearin; oleo-oil, etc. ... ..	40%
15.04.010	Fish liver oil ... ..	40%
15.04.020	Other fish oils and fats ... ..	40%
15.04.030	Oils and fats of marine mammals ... ..	40%
15.05.000	Wool grease and fatty substances derived therefrom (including lanolin) ... ..	40%
15.06.000	Other animal oils and fats (including neat's-foot oil, etc.) ... ..	40%
15.07.011	Soya bean oil, crude ... ..	40%
15.07.012	Soya bean oil, refined or purified ... ..	40%
15.07.021	Cotton seed oil, crude ... ..	40%
15.07.022	Cotton seed oil, refined or purified ... ..	40%
15.07.031	Groundnut (peanut) oil, crude ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
15.07.032	Groundnut (peanut) oil, refined or purified ... ..	30%
15.07.041	Olive oil, crude ... ..	50%
15.07.042	Olive oil, refined or purified ... ..	50%
15.07.051	Sunflower seed oil, crude ... ..	40%
15.07.052	Sunflower seed oil, refined or purified ... ..	40%
15.07.060	Rape, colza and mustard oils ... ..	40%
15.07.070	Linseed oil ... ..	40%
15.07.081	Palm oil, crude ... ..	40%
15.07.082	Palm oil, refined or purified ... ..	40%
15.07.091	Coconut (copra) oil, crude ... ..	40%
15.07.092	Coconut (copra) oil, refined or purified ... ..	40%
15.07.101	Palm kernel oil, crude ... ..	40%
15.07.102	Palm kernel oil, refined or purified ... ..	40%
15.07.110	Castor oil ... ..	40%
15.07.120	Sesamum oil (sesame) ... ..	40%
15.07.131	Hempseed oil ... ..	40%
15.07.139	Other fixed vegetable oils ... ..	40%
15.08.000	Animal and vegetable oils, boiled, oxidized, or otherwise modified ... ..	40%
15.10.010	Fatty acids; acid oils from refining ... ..	40%
15.10.020	Fatty alcohols ... ..	40%
15.11.000	Glycerol (glycerin) and glycerol lyes ... ..	40%
15.12.000	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened ... ..	40%
15.13.010	Margarine ... ..	50%
15.13.020	Other prepared edible oils ... ..	50%
15.15.001	Spermaceti, crude, pressed or refined, whether or not coloured ... ..	40%
15.15.009	Other beeswax and other insect waxes ... ..	40%
15.16.000	Vegetable waxes, whether or not coloured ... ..	40%
15.17.001	Degras ... ..	40%
15.17.009	Other residues from fatty substances or waxes ... ..	40%
16.01.000	Sausages and the like, of meat, meat offal or animal blood ... ..	55%
16.02.001	Canned beef ... ..	55%
16.02.009	Other prepared or preserved meat or meat offals ... ..	55%
16.03.001	Meat extracts and meat juices ... ..	50%
16.03.009	Fish extracts ... ..	55%
16.04.000	Prepared or preserved fish, including caviar and caviar substitutes ... ..	55%
16.05.000	Crustaceans and molluscs, prepared or preserved ... ..	55%
17.01.011	Jaggery ... ..	Per tonne Sh. 1,210
17.01.019	Other raw sugar ... ..	Per tonne Sh. 1,210

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
17.01.020	Refined sugars and other products of refining, beet and cane sugar ... ..	Per tonne Sh. 1,210
17.02.001	Dextrose monohydrate ... ..	40%
17.02.002	Glucose including dextrose ... ..	50%
17.02.003	Lactose ... ..	30%
17.02.009	Other sugars and syrups, etc. ... ..	55%
17.03.000	Molasses, whether or not decolourized ... ..	55%
17.04.000	Sugar confectionery, not containing cocoa ... ..	65%
18.01.000	Cocoa beans, whole or broken, raw or roasted ... ..	40%
18.02.000	Cocoa shells, husks, skins and waste ... ..	40%
18.03.000	Cocoa paste ... ..	50%
18.04.000	Cocoa butter (fat or oil) ... ..	50%
18.05.000	Cocoa powder ... ..	50%
18.06.001	Chocolate confectionery ... ..	65%
18.06.002	Chocolate powder, couvertures ... ..	65%
18.06.009	Other preparations containing cocoa ... ..	65%
19.02.001	Malt extract ... ..	50%
19.02.002	Infant food mix ... ..	50%
19.02.009	Other preparations of flour, meal, etc., used for dietetic or culinary purposes ... ..	55%
19.03.000	Macaroni, spaghetti and similar products ... ..	65%
19.04.000	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches ... ..	55%
19.05.000	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products) ... ..	55%
19.07.001	Bread, ships' biscuits, etc. ... ..	65%
19.07.009	Communion wafers, rice paper, etc. ... ..	55%
19.08.001	Infant feeding rusks ... ..	55%
19.08.002	Biscuits ... ..	65%
19.08.009	Other pastry, cakes, etc. ....	65%
20.01.000	Vegetables and fruit, preserved by vinegar or acetic acid ... ..	50%
20.02.001	Tomato purée ... ..	55%
20.02.009	Other vegetables, preserved (other than by vinegar or acetic acid) ... ..	50%
20.03.000	Fruit preserved by freezing, containing added sugar ... ..	55%
20.04.000	Fruit and parts of plants, preserved by sugar (glacé or crystallized) ... ..	55%
20.05.001	Jams and marmalades ... ..	55%
20.05.009	Fruit jellies, fruit purée and fruit pastes ... ..	55%
20.06.010	Nuts, roasted ... ..	55%
20.06.021	Pineapple, tinned ... ..	55%
20.06.029	Other fruit, otherwise prepared ... ..	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
20.07.010	Orange juice ... ..	55%
20.07.020	Grape fruit juice ... ..	55%
20.07.030	Juice of any other citrus fruit ... ..	55%
20.07.040	Pineapple juice ... ..	55%
20.07.050	Tomato juice ... ..	55%
20.07.061	Passion fruit juice ... ..	55%
20.07.069	Juice of any other fruit or vegetable ... ..	55%
20.07.070	Mixtures of fruit or vegetable juices ... ..	55%
21.02.011	Extracts, concentrates of coffee ... ..	50%
21.02.012	Roasted chicory and other coffee substitutes, and extracts thereof ... ..	50%
21.02.020	Extracts of tea or maté, concentrates ... ..	50%
21.03.000	Mustard flour and prepared mustard ... ..	50%
21.04.000	Sauces, mixed condiments and mixed seasonings ... ..	50%
21.05.010	Soups and broths, in liquid, solid or powder form ... ..	50%
21.05.020	Homogenized composite food preparations ... ..	50%
21.06.001	Bakers' and household yeasts ... ..	50%
21.06.002	Prepared baking powders ... ..	50%
21.06.009	Other natural yeasts ... ..	50%
21.07.001	Milk foods specially prepared for infants ... ..	50%
21.07.002	Saccharin tablets ... ..	50%
21.07.003	Food mix for the manufacture of infant milk foods ... ..	20%
21.07.004	Flavoured or coloured sugars, syrups and mollasses, but not including fruit juices containing added sugar in any proportion ... ..	55%
21.07.009	Other food preparations, n.e.s. ... ..	55%
22.01.001	Waters, spa and aerated waters ... ..	75%
22.01.002	Other waters, ice and snow ... ..	75%
22.02.001	Lemonade, flavoured spa and aerated waters ... ..	95%
22.02.009	Other non-alcoholic beverages (not including fruit and vegetable juices) ... ..	75%
22.03.001	Stout ... ..	155%
22.03.009	Other beer ... ..	155%
22.04.000	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol ... ..	50%
22.05.001	Still wines, not in bottle ... ..	80%
22.05.002	Still wines, in bottle ... ..	95%
22.05.003	Sparkling wines, champagne ... ..	95%
22.05.004	Sparkling wines, other ... ..	80%
22.05.005	Grape must ... ..	85%
22.06.001	Vermouths, and other wines, not in bottle ... ..	80%
22.06.009	Vermouths, and other wines, in bottle ... ..	95%
22.07.001	Beer not made from malt ... ..	Per litre Sh. 9.70
22.07.002	Cider, in bottle ... ..	Per litre Sh. 12.10

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
22.07.003	Cider, not in bottle ... ..	Per litre Sh. 7.25
22.07.009	Other fermented beverages ... ..	Per litre Sh. 9.70
22.08.001	Denatured spirits ... ..	Per litre Cents 72.60
22.08.009	Other ethyl alcohol or neutral spirits ... ..	Per proof litre Sh. 84.70
22.09.011	Whisky, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.019	Whisky, in bottle ... ..	Per proof litre Sh. 121.00
22.09.021	Brandy, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.022	Brandy, in bottle ... ..	Per proof litre Sh. 121.00
22.09.023	Other spirits obtained by distilling wine or grape marc, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.029	Other spirits obtained by distilling wine or grape marc, in bottle ... ..	Per proof litre Sh. 121.00
22.09.031	Gin and geneva, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.032	Gin and geneva, in bottle ... ..	Per proof litre Sh. 121.00
22.09.033	Vodka, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.034	Vodka, in bottle ... ..	Per proof litre Sh. 121.00
22.09.035	Rum, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.036	Rum, in bottle ... ..	Per proof litre Sh. 121.00
22.09.037	Liqueurs and other spirituous beverages, not in bottle	Per litre Sh. 121.00
22.09.038	Liqueurs and other spirituous beverages, in bottle ...	Per litre Sh. 121.00
22.09.039	Compound alcoholic preparations for the manufacture of beverages ... ..	Per litre Sh. 121.00
22.09.051	Other spirits, not in bottle ... ..	Per proof litre Sh. 121.00
22.09.059	Other spirits, in bottle ... ..	Per proof litre Sh. 121.00
22.10.000	Vinegar and substitutes for vinegar ... ..	40%
23.01.010	Flours and meals, of meat or offals, unfit for human consumption ... ..	40%
23.01.020	Flours and meals, of fish, crustaceans or molluscs ...	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
23.02.011	Bran and other residues of maize ... ..	40%
23.02.019	Bran and other residues of rice ... ..	40%
23.02.020	Bran and other residues of other cereals ... ..	40%
23.02.030	Bran and other residues of leguminous vegetables ...	40%
23.03.000	Beet-pulp, bagasse and other waste of sugar manu- facture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	30%
23.04.010	Oil cake of soya beans ... ..	40%
23.04.020	Oil cake of groundnuts ... ..	40%
23.04.030	Oil cake of cotton seeds ... ..	40%
23.04.040	Oil cake of linseed ... ..	40%
23.04.050	Oil cake of sunflower seeds ... ..	40%
23.04.060	Oil cake of palm nuts and kernels ... ..	40%
23.04.070	Oil cake of coconut (copra) ... ..	40%
23.04.080	Oil cake of rape or colza seeds ... ..	40%
23.04.091	Sesame seed cake ... ..	40%
23.04.099	Oil cake of other oil seeds ... ..	40%
23.05.000	Wine lees; argol ... ..	40%
23.06.000	Vegetable products for animal foods, n.e.s. ...	40%
23.07.001	Dog biscuits and prepared pet foods ... ..	65%
23.07.009	Other biscuits and prepared pet foods ... ..	30%
24.01.010	Tobacco, not stripped, flue cured, of Virginia type	95%
24.01.020	Tobacco, not stripped, other ... ..	95%
24.01.030	Tobacco, wholly or partly stripped, flue cured, of Virginia type ... ..	95%
24.01.040	Tobacco, wholly or partly stripped, other ... ..	95%
24.01.050	Tobacco refuse ... ..	95%
24.02.010	Cigars and cheroots; cigarillos ... ..	Per kg. Sh. 629.20
24.02.020	Cigarettes ... ..	Per kg. Sh. 484
24.02.031	Snuff ... ..	Per kg. Sh. 96.80
24.02.032	Other manufactured tobacco ... ..	Per kg. Sh. 484
24.02.033	Tobacco extracts and essences ... ..	50%
25.01.000	Common salt ... ..	50%
25.02.000	Unroasted iron pyrites ... ..	40%
25.03.000	Sulphur of all kinds, other than sublimed sulphur, precipitated and colloidal sulphur ... ..	40%
25.04.000	Natural graphite ... ..	40%
25.05.000	Natural sands of all kinds ... ..	40%
25.06.000	Quartz ... ..	40%
25.07.000	Clay ... ..	40%
25.08.000	Chalk ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
25.10.010	Unground calcium phosphates ... ..	40%
25.10.020	Ground calcium phosphates ... ..	40%
25.11.000	Natural barium sulphate, etc. ... ..	40%
25.12.000	Siliceous fossil meals ... ..	40%
25.13.000	Pumice stone; emery, etc. ... ..	40%
25.14.001	Slate in the rough ... ..	40%
25.14.002	Slate powder and waste ... ..	40%
25.15.000	Marble and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more ... ..	40%
25.16.000	Granite and other monumental and building stone ...	40%
25.17.000	Pebbles and crushed or broken stone ... ..	40%
25.18.000	Dolomite ... ..	40%
25.19.000	Natural magnesium carbonate (magnesite) ... ..	40%
25.20.010	Gypsum and anhydrite ... ..	40%
25.20.020	Other calcined gypsum and plasters ... ..	40%
25.21.000	Limestone flux ... ..	40%
25.22.000	Quicklime ... ..	40%
25.23.001	Cement clinker ... ..	30%
25.23.002	Cement for building purposes ... ..	50%
25.23.009	Other cement ... ..	50%
25.24.000	Asbestos ... ..	40%
25.26.000	Mica ... ..	40%
25.27.001	Natural steatite for use in the manufacture of toilet preparations ... ..	40%
25.27.009	Other natural steatite ... ..	40%
25.28.000	Natural cryolite and natural chiolite ... ..	40%
25.30.000	Crude natural borates and concentrates ... ..	40%
25.31.001	Chemical grade fluorspar ... ..	40%
25.31.002	Other fluorspar ... ..	40%
25.31.009	Felspar ... ..	40%
25.32.001	Earth colours ... ..	40%
25.32.002	Meerschaum and amber ... ..	40%
25.32.003	Natural arsenic sulphides ... ..	40%
25.32.004	Natural sodium carbonate ... ..	40%
25.32.009	Strontianite ... ..	40%
26.01.010	Roasted iron pyrites ... ..	40%
26.01.020	Iron ore and concentrates ... ..	40%
26.01.030	Iron ore agglomerates ... ..	40%
26.01.040	Copper ores and concentrates ... ..	40%
26.01.050	Nickel ores and concentrates ... ..	40%
26.01.060	Aluminium ores and concentrates ... ..	40%
26.01.070	Lead ores and concentrates ... ..	40%
26.01.080	Zinc ores and concentrates ... ..	40%
26.01.090	Tin ores and concentrates ... ..	40%



## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
26.01.100	Manganese ores and concentrates ... ..	40%
26.01.110	Chromium ores and concentrates ... ..	40%
26.01.120	Tungsten (or wolfram) ores and concentrates ... ..	40%
26.01.130	Ores and concentrates of molybdenum, niobium, tantalum, titanium, etc. ... ..	40%
26.01.140	Ores and concentrates of uranium or thorium ... ..	40%
26.01.150	Other base metal ores and concentrates, n.e.s. ... ..	40%
26.01.160	Ores and concentrates of precious metals ... ..	50%
26.02.000	Slag, dross, scalings and similar waste from the manu- facture of iron or steel ... ..	30%
26.03.000	Ash and residues containing metals ... ..	40%
26.04.000	Other slag and ash, including kelp ... ..	40%
27.01.010	Anthracite ... ..	30%
27.01.020	Other coal ... ..	20%
27.01.030	Briquettes manufactured from coal ... ..	40%
27.02.010	Lignite, not agglomerated ... ..	30%
27.02.020	Lignite, agglomerated ... ..	40%
27.03.010	Peat, whether or not compressed into bales, but not agglomerated ... ..	40%
27.03.020	Peat, agglomerated ... ..	40%
27.04.011	Retort carbon ... ..	40%
27.04.012	Coke and semi-coke of coal ... ..	40%
27.04.020	Coke of lignite or peat ... ..	40%
27.06.000	Tar distilled from coal ... ..	40%
27.07.010	Benzole ... ..	40%
27.07.020	Toluole ... ..	40%
27.07.030	Xylole ... ..	40%
27.07.040	Other products of distillation of coal tar ... ..	40%
27.08.010	Pitch ... ..	40%
27.08.020	Pitch coke ... ..	40%
27.09.000	Petroleum oils and oils obtained from bituminous minerals, crude ... ..	Per 1,000 litres at 20°C Sh. 726
27.10.011	Aviation spirit (gasoline) ... ..	Per 1,000 litres at 20°C Sh. 726
27.10.012	Motor spirit (gasoline), premium ... ..	Per 1,000 litres at 20°C Sh. 726
27.10.013	Motor spirit (gasoline), regular ... ..	Per 1,000 litres at 20°C Sh. 726

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
27.10.020	Jet fuel, spirit type (gasoline) ... ..	Per. 1,000 litres at 20°C Sh. 726
27.10.030	Other light petroleum oils and preparations ... ..	Per. 1,000 litres at 20°C Sh. 726
27.10.041	Jet fuel (kerosene type) ... ..	Per. 1,000 litres at 20°C Sh. 169.40
27.10.042	Kerosene; (special boiling point spirits and white spirits)	Per. 1,000 litres at 20°C Sh. 226.27
27.10.050	Other medium petroleum oils and preparations ... ..	Per. 1,000 litres at 20°C Sh. 169.40
27.10.062	Gas oil (automotive light, amber, for high speed engines) ... ..	Per. 1,000 litres at 20°C Sh. 484
27.10.069	Other gas oil ... ..	Per. 1,000 litres at 20°C Sh. 484
27.10.071	Petroleum, partly refined (including topped crudes) ..	Per. 1,000 litres at 20°C Sh. 726
27.10.081	Lubricating oils ... ..	Per. 1,000 litres at 20°C Sh. 266.20
27.10.082	Lubricating grease ... ..	Per kg. Cents 53.20
27.10.084	Batching oil, other ... ..	Per litre Sh. 1.58
27.10.086	Non-lubricant oils, n.e.s. ... ..	Per litre Sh. 1.58
27.10.089	Petroleum oils and oil preparations, other ... ..	Per litre Sh. 1.58
27.11.010	Liquified propane and butane ... ..	Per kg. Cents 24.2
27.11.020	Liquified gaseous hydro-carbons, other than propane and butane ... ..	Per kg. Cents 24.2
27.11.030	Petroleum gases and other gaseous hydro-carbons in the gaseous state ... ..	Per kg. Cents 24.2
27.12.000	Petroleum jelly ... ..	Per kg. Sh. 1.76

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
27.13.000	Paraffin wax, micro-crystalline wax, slack wax, etc., whether or not coloured	Per kg. Cents 48.4
27.14.010	Petroleum coke	Per kg. Cents 12.1
27.14.021	Petroleum asphalt and bitumen (for example, straight, hard and blown grades)	Per kg. Cents 12.1
27.14.029	Other residues of petroleum oils or of oils obtained from bituminous minerals	Per kg. Cents 12.1
27.15.000	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Per kg. Cents 12.1
27.16.000	Bituminous mixtures based on natural asphalt, etc.	Per kg. Cents 96.8
28.01.010	Chlorine	40%
28.01.020	Fluorine, bromine and iodine	40%
28.02.000	Sulphur, sublimed, precipitated or colloidal	40%
28.03.000	Carbon (including carbon black, n.e.s.)	40%
28.04.010	Oxygen, nitrogen, hydrogen and rare gases	40%
28.04.020	Selenium, tellurium, phosphorus, arsenic, silicon and boron	40%
28.05.010	Mercury	40%
28.05.020	Alkali and alkaline-earth metals	40%
28.06.000	Hydrochloric acid and chlorosulphuric acid	40%
28.08.001	Sulphuric acid	55%
28.08.002	Oleum	40%
28.09.000	Nitric acid; sulphonitric acids	40%
28.10.000	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	40%
28.12.000	Boric oxide and boric acid	40%
28.13.001	Sulphur dioxide	40%
28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic	40%
28.13.009	Other inorganic acids of non-metals	40%
28.14.000	Halides, oxyhalides and other halogen compounds of non-metals	40%
28.15.000	Sulphides of non-metals; phosphorus trisulphide	40%
28.16.000	Ammonia, anhydrous or in aqueous solution	40%
28.17.010	Sodium hydroxide (caustic soda), solid	40%
28.17.020	Sodium hydroxide in aqueous solution	40%
28.17.030	Potassium hydroxide (caustic potash)	40%
28.18.000	Hydroxide and peroxide of magnesium; oxides	40%
28.19.001	Zinc oxide	75%
28.19.009	Zinc peroxide	40%
28.20.010	Aluminium oxide	40%
28.20.020	Aluminium hydroxide	40%
28.20.030	Artificial corundum	40%
28.21.000	Chromium oxides and hydroxides	40%
28.22.000	Manganese oxides	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
28.23.000	Iron oxides and hydroxides	40%
28.24.000	Cobalt oxides	40%
28.25.000	Titanium oxides	40%
28.27.000	Lead oxides; red lead and orange lead	40%
28.28.001	Tin oxides	40%
28.28.002	Calcium hydroxide	40%
28.28.003	Calcium peroxide	40%
28.28.004	Zinc hydroxide	40%
28.28.009	Other inorganic bases and metallic oxides	40%
28.29.000	Fluorides	40%
28.30.009	Other chlorides	40%
28.31.000	Hypochlorites	40%
28.32.000	Chlorates and perchlorates	40%
28.35.000	Sulphides; polysulphides	40%
28.36.000	Dithionites	40%
28.37.000	Sulphites and thiosulphates	40%
28.38.010	Sodium sulphates	40%
28.38.021	Aluminium sulphates	50%
28.38.029	Other sulphates	40%
28.39.000	Nitrites and nitrates	40%
28.40.000	Phosphites, hypophosphites and phosphates	40%
28.42.010	Neutral sodium carbonate	40%
28.42.020	Carbonates (other than neutral sodium carbonate)	40%
28.43.000	Cyanides and complex cyanides	40%
28.44.000	Fulminates, cyanates and thiocyanates	40%
28.45.000	Silicates	40%
28.46.000	Borates and perborates	40%
28.47.000	Salts of metallic acids	40%
28.48.001	Arsenites and arsenates	40%
28.48.009	Other salts of inorganic acid	40%
28.49.000	Colloidal precious metals	40%
28.50.000	Fissile chemical elements and isotopes	50%
28.51.000	Isotopes and their compounds	50%
28.52.000	Compounds, inorganic or organic, of thorium, uranium, etc.	40%
28.54.000	Hydrogen peroxide	40%
28.55.000	Phosphides	40%
28.56.010	Calcium carbide	40%
28.56.020	Other carbides	40%
28.57.000	Hydrides, nitrides and azides	40%
28.58.001	Liquid air	40%
28.58.009	Other inorganic compounds	40%
29.01.010	Ethylene	40%
29.01.020	Propylene	40%
29.01.030	Butylenes, butadienes and methylbutadienes	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
29.01.040	Other acyclic hydrocarbons ... ..	40%
29.01.050	Cyclohexane ... ..	40%
29.01.060	Benzene, chemically or commercially pure ... ..	40%
29.01.070	Toluene, chemically or commercially pure ... ..	40%
29.01.080	Xylenes, chemically or commercially pure ... ..	40%
29.01.090	Styrene ... ..	40%
29.01.100	Ethylbenzene ... ..	40%
29.01.110	Other cyclic hydrocarbons ... ..	40%
29.02.010	Vinyl chloride ... ..	40%
29.02.020	Trichloroethylene ... ..	40%
29.02.030	Tetrachloroethylene ... ..	40%
29.02.040	Other hydrocarbon derivatives ... ..	40%
29.03.000	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons ... ..	40%
29.04.010	Methyl alcohol ... ..	40%
29.04.020	Propyl or isopropyl alcohols ... ..	40%
29.04.030	Butyl alcohols (butanols) ... ..	40%
29.04.040	Octyl alcohols ... ..	40%
29.04.050	Ethylene glycol ... ..	40%
29.04.060	Other acyclic alcohols ... ..	40%
29.05.000	Cyclic alcohols ... ..	40%
29.06.010	Phenol (hydroxybenzene) and its salts ... ..	40%
29.06.020	Cresols and their salts ... ..	40%
29.06.030	Other phenols and phenol-alcohols ... ..	40%
29.07.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols ... ..	40%
29.08.000	Ethers ... ..	40%
29.09.010	Ethylene oxide (oxiran) ... ..	40%
29.09.020	Propylene oxide ... ..	40%
29.09.030	Other epoxides, etc. ... ..	40%
29.10.000	Acetals ... ..	40%
29.11.000	Aldehydes ... ..	20%
29.12.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	30%
29.13.010	Acetone ... ..	40%
29.13.020	Ethyl methyl ketone ... ..	40%
29.13.030	Other ketones ... ..	40%
29.14.010	Acetic acid and its salts ... ..	40%
29.14.020	Esters of acetic acid ... ..	40%
29.14.030	Methacrylic acid and its salts and esters ... ..	40%
29.14.041	Sodium trichloroacetate ... ..	Free
29.14.049	Other monocarboxylic acids ... ..	40%
29.15.010	Maleic anhydride ... ..	40%
29.15.020	Phthalic anhydride ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
29.15.030	Diocetyl orthophthalates ... ..	40%
29.15.040	Esters of terephthalic acid ... ..	40%
29.15.050	Other polycarboxylic acids ... ..	40%
29.16.000	Carboxylic acids with alcohol ... ..	40%
29.19.000	Phosphoric esters, etc. ... ..	40%
29.21.001	Sulphuric esters ... ..	40%
29.21.002	Nitrous and nitric esters ... ..	40%
29.21.003	Carbonic esters and their salts ... ..	40%
29.21.009	Other esters of mineral acids ... ..	40%
29.22.000	Amine-function compounds ... ..	40%
29.23.000	Single or complex oxygen-function aminocompounds	40%
29.24.000	Quaternary ammonium salts ... ..	40%
29.25.000	Carboxamide-function compounds; amide-function compounds of carbonic acid (excluding urea) ...	40%
29.26.000	Carboxyimide-function compounds ... ..	40%
29.27.010	Acrylonitrile ... ..	40%
29.27.020	Other nitrile function compounds ... ..	40%
29.28.000	Diazo-, azo- and ozoxy-compounds ... ..	40%
29.29.000	Organic derivatives of hydrazine or of hydroxylemine	40%
29.30.000	Compounds with other nitrogen-functions ... ..	40%
29.31.000	Organo-sulphur compounds ... ..	40%
29.33.000	Organo-mercury compounds ... ..	30%
29.34.001	Organo-arsenic compounds ... ..	40%
29.34.009	Other organo-inorganic compounds ... ..	40%
29.35.010	Lactams ... ..	40%
29.35.021	Furfuraldehyde (furfural, furfurol) ... ..	30%
29.35.029	Other heterocyclic compounds ... ..	40%
29.36.000	Sulphonamides ... ..	40%
29.37.000	Sultones and sultams ... ..	40%
29.38.001	Provitamins and vitamins for use in the manufacture of beverages ... ..	40%
29.38.002	Provitamins and vitamins for use in the manufacture of perfumery, cosmetics or toilet preparations ...	40%
29.38.009	Other provitamins ... ..	40%
29.39.010	Insulin ... ..	30%
29.39.020	Pituitary (anterior) and similar hormones ... ..	30%
29.39.030	Adrenal cortical hormones ... ..	30%
29.39.040	Other hormones ... ..	30%
29.41.000	Glycosides ... ..	40%
29.42.001	Vegetable alkaloids for use in the manufacture of beverages ... ..	40%
29.42.002	Vegetable alkaloids for use in the manufacture of perfumery, cosmetics or toilet preparations ...	40%
29.42.009	Other vegetable alkaloids ... ..	40%
29.43.000	Sugars, chemically pure ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
29.45.000	Other organic compounds ... ..	40%
30.03.042	Infusion solutions for ingestion other than by mouth ...	40%
30.03.049	Other medicaments (including veterinary medicaments) (not prepared according to National Pharmacopeia)	40%
30.04.001	White absorbent cotton wadding ... ..	40%
30.05.001	First aid boxes and kits ... ..	40%
32.01.001	Wattle extracts ... ..	40%
32.01.002	Tannins ... ..	40%
32.01.009	Other tanning extracts ... ..	40%
32.03.000	Synthetic organic tanning substances ... ..	40%
32.04.001	Colouring matter of vegetable origin for colouring foodstuffs, beverages, cosmetic and toilet preparations	50%
32.04.009	Other colouring matter of vegetable origin ... ..	50%
32.05.011	Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics and toilet preparations ...	50%
32.05.019	Other synthetic organic dyestuffs ... ..	50%
32.05.020	Synthetic organic products of a kind used as lumino- phores ... ..	40%
32.06.001	Colour lakes for colouring foodstuffs, beverages, cosmetics and toilet preparations ... ..	50%
32.06.009	Other colour lakes ... ..	50%
32.07.001	Laundry blues ... ..	50%
32.07.009	Other colouring matter ... ..	50%
32.08.000	Prepared pigments, prepared opacifiers and prepared colours of the kind used in the ceramic, enamelling and glass industries ... ..	50%
32.09.010	Water thinned paints ... ..	75%
32.09.020	Other paints and enamels; varnishes and lacquers, n.e.s.	75%
32.09.030	Pigments in paint or enamel media ... ..	50%
32.09.041	Water pigments of a kind used in finishing leather	40%
32.09.042	Stamping foils ... ..	50%
32.09.043	Distempers, water pigments, n.e.s., cement paints and the like ... ..	75%
32.09.049	Other colouring matters, dyes, etc., put up for retail sale ... ..	50%
32.10.000	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packing, including such colours in sets or outfits, with or without brushes, palettes or other accessories	50%
32.11.000	Prepared driers ... ..	50%
32.12.000	Glaziers' putty; grafting putty; painters' fillings; non refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements ... ..	50%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
32.13.010	Printing ink ... ..	55%
32.13.021	Duplicating machine ink and marking ink ... ..	40%
32.13.029	Other ink ... ..	95%
33.01.000	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils ... ..	75%
33.04.000	Mixture of two or more odoriferous substances (natural or artificial) ... ..	75%
33.06.001	Aqueous distillates and aqueous solutions of essential oils ... ..	75%
33.06.002	Toilet waters containing alcohol ... ..	95%
33.06.003	Dentifrices, including denture cleaners and fixative pastes and powders ... ..	55%
33.06.004	Joss sticks and joss paper ... ..	75%
33.06.005	Shampoo ... ..	75%
33.06.009	Other perfumery, cosmetics and toilet preparations ... ..	95%
34.01.001	Soap, toilet and medicinal ... ..	55%
34.01.002	Soap, other than toilet or medicinal ... ..	75%
34.01.009	Organic surface-active products ... ..	75%
34.02.002	Organic surface-active agents, n.e.s. ... ..	65%
34.02.009	Other organic surface-active agents, whether or not containing soap ... ..	65%
34.03.002	Greases ... ..	30%
34.03.003	Other, in liquid form ... ..	30%
34.03.009	Other lubricating preparations ... ..	30%
34.04.001	Waxes for use in the manufacture of cosmetics ... ..	50%
34.04.009	Other artificial waxes ... ..	40%
34.05.001	Scouring powder ... ..	75%
34.05.009	Other polishes and creams ... ..	75%
34.06.000	Candles, tapers, night-lights and the like ... ..	55%
34.07.000	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms ... ..	40%
35.01.000	Casein, caseinates and other casein derivatives; casein glues ... ..	40%
35.02.000	Albumins, albuminates and other albumin derivatives ... ..	40%
35.03.001	Gelatin ... ..	40%
35.03.009	Other glues from bones, etc. ... ..	40%
35.04.000	Peptons and other protein substances ... ..	40%



## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
35.05.000	Dextrins and dextrin glues; soluble or roasted starches; starch glues ... ..	55%
35.06.001	Products suitable for use as glues for sale by retail ...	50%
35.06.009	Other prepared glues ... ..	50%
35.07.000	Enzymes; prepared enzymes, n.e.s. ... ..	40%
36.01.000	Propellent powders ... ..	40%
36.02.000	Prepared explosives, other than propellent powders ...	40%
36.04.001	Safety fuses; detonating fuses ... ..	40%
36.04.009	Other igniters and detonators ... ..	40%
36.05.009	Other pyrotechnic articles ... ..	135%
36.06.000	Matches (excluding Bengal matches) ... ..	95%
36.08.001	Lighter flints ... ..	55%
36.08.002	Liquid fuels of a kind used in mechanical lighters ...	55%
36.08.009	Other articles of combustible materials ... ..	55%
37.01.009	Other photographic plates and film ... ..	40%
37.02.000	Film in rolls, sensitized, unexposed, perforated or not	40%
37.03.000	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed ... ..	55%
37.05.009	Other plates ... ..	40%
37.07.001	Cinematographic film consisting of only sound track, negative or positive ... ..	40%
37.07.004	Other cinematographic film, of a width not exceeding 8 mm ... ..	Per metre cents 25
37.07.005	Other cinematograph film, of a width exceeding 8 mm but not exceeding 16 mm ... ..	Per metre cents 40
37.07.009	Other cinematographic film, of a width exceeding 16 mm	Per metre Sh. 1.25
37.08.000	Chemical products for use in photography ... ..	50%
38.01.000	Artificial graphite; colloidal graphite other than suspensions in oil ... ..	40%
38.03.001	Animal black, including spent animal black ... ..	40%
38.03.009	Other activated carbon ... ..	40%
38.05.000	Tall oil ... ..	40%
38.06.000	Concentrated sulphite lye ... ..	40%
38.07.000	Spirits of turpentine ... ..	40%
38.08.000	Rosin and resin acids ... ..	40%
38.09.000	Wood tar; wood tar oils ... ..	40%
38.11.011	Room deodorizers ... ..	75%
38.11.012	Naphthalene balls ... ..	75%
38.11.021	Mosquito coils ... ..	75%
38.12.000	Prepared glazings ... ..	40%
38.13.000	Pickling preparations for metal surfaces ... ..	40%
38.14.001	Anti-knock preparations put up for sale by retail ...	50%
38.14.009	Other anti-knock preparations ... ..	50%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
38.15.000	Prepared rubber accelerators ... ..	40%
38.16.000	Prepared culture media for development of micro-organisms ... ..	40%
38.18.000	Composite solvents and thinners for varnishes and similar products ... ..	40%
38.19.010	Compound catalysts ... ..	40%
38.19.020	Refractory cements ... ..	40%
38.19.030	Ammoniacal gas liquors ... ..	40%
38.19.031	Anti-acid additives for cement ... ..	40%
38.19.032	Liquid for hydraulic transmission ... ..	40%
38.19.033	Ink removers and stencil correctors ... ..	40%
38.19.034	Tenderizers, meat, <b>chemical</b> ... ..	40%
38.19.035	Silica gel hydrated ... ..	40%
38.19.036	Anti-rust products ... ..	40%
38.19.037	Bolt and nut release preparations ... ..	40%
38.19.038	Chemical products and preparations of the chemical or allied industries put up in forms or packings of a kind sold by retail, not including diagnostic reagents	40%
38.19.039	Other chemical products ... ..	40%
39.01.011	Ion exchangers, condensation in primary forms ...	20%
39.01.019	Ion exchangers, condensation, in other forms ...	40%
39.01.020	Phenoplasts in primary forms ... ..	20%
39.01.031	Phenoplasts in the form of sheets, film or foil for the manufacture of packing materials ... ..	65%
39.01.032	Phenoplasts in the form of plates, sheets, film, foil or strip ... ..	65%
39.01.041	Phenoplasts in the form of seamless tubes ... ..	50%
39.01.049	Phenoplasts in other forms, including waste and scrap	40%
39.01.050	Aminoplasts in primary forms ... ..	20%
39.01.061	Aminoplasts in the form of sheets for the manufacture of packing materials ... ..	40%
39.01.062	Aminoplasts in the form of plates, sheets, film, foil or strip ... ..	40%
39.01.071	Aminoplasts in the form of seamless tubes ... ..	50%
39.01.079	Aminoplasts in other forms, including waste and scrap	40%
39.01.080	Alkyds and other polyesters in primary forms ...	40%
39.01.091	Alkyds and other polyesters in the form of sheets for the manufacture of packing materials ... ..	40%
39.01.092	Alkyds and other polyesters in form of plates, sheets, film, foil or strip ... ..	40%
39.01.101	Alkyds and other polyesters in the form of seamless tubes ... ..	50%
39.01.109	Alkyds and other polyesters in other forms ... ..	40%
39.01.110	Polyamides in primary forms ... ..	20%
39.01.121	Polyamides in the form of sheets for the manufacture of packing materials ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
39.01.122	Polyamides in the form of plates, sheets, film, foil or strip ... ..	40%
39.01.131	Polyamides in the form of seamless tubes ... ..	50%
39.01.139	Polyamides in other forms ... ..	40%
39.01.140	Polyurethanes in primary forms ... ..	20%
39.01.151	Polyurethanes in the form of seamless tubes ... ..	50%
39.01.159	Polyurethanes in other forms, including waste and scrap	40%
39.01.160	Epoxide resins in primary forms ... ..	20%
39.01.171	Epoxide resins in the form of seamless tubes ... ..	50%
39.01.179	Epoxide resins in other forms ... ..	40%
39.01.180	Silicones ... ..	40%
39.01.191	Other condensation in primary forms ... ..	20%
39.01.192	Other condensation in the form of sheets for the manufacture of packing materials ... ..	40%
39.01.193	Other condensation in the form of plates, sheets, etc.	40%
39.01.194	Other condensation in the form of seamless tubes ...	50%
39.01.199	Other condensation in other forms, including waste and scrap ... ..	40%
39.02.011	Ion exchangers of the polymerization type in primary form ... ..	20%
39.02.019	Ion exchangers of the polymerization or copolymerization type, in other forms ... ..	40%
39.02.020	Polyethylene in primary forms ... ..	20%
39.02.031	Polyethylene in the form of monofil, rods, sticks or profile shapes ... ..	40%
39.02.039	Polyethylene in the form of seamless tubes ... ..	50%
39.02.040	Polyethylene in the form of plates, sheets, film, foil or strip ... ..	40%
39.02.050	Polyethylene in the form of waste and scrap ... ..	40%
39.02.060	Polypropylene in primary forms ... ..	20%
39.02.071	Polypropylene in the form of sheets used for manufacture of packing materials ... ..	40%
39.02.072	Polypropylene in the form of plates, sheets, film, foil or strip ... ..	40%
39.02.081	Polypropylene in the form of seamless tubes ... ..	40%
39.02.089	Polypropylene in other forms ... ..	50%
39.02.090	Polystyrene and its copolymers in primary forms ...	20%
39.02.101	Polystyrene and its copolymers in the form of monofil, rods, sticks or profile shapes ... ..	40%
39.02.109	Polystyrene and its copolymers in the form of seamless tubes ... ..	50%
39.02.111	Polystyrene and its copolymers in the form of sheets used for the manufacture of packing materials ...	40%
39.02.112	Polystyrene and its copolymers in the form of plates, sheets, film, foil or strip ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.02.120	Polystrene and its copolymers in the form of waste and scrap ... ..	40%
39.02.130	Polyvinyl chloride in primary forms ... ..	20%
39.02.141	Polyvinyl chloride in the form of monofil, rods, sticks or profile shapes ... ..	40%
39.02.149	Polyvinyl chloride in the form of seamless tubes ...	50%
39.02.150	Polyvinyl chloride in the form of plates, tiles or strip of the types used for flooring ... ..	40%
39.02.161	Polyvinyl chloride in the form of sheets used for the manufacture of packing materials ... ..	40%
39.02.162	Polyvinyl chloride in the form of plates, sheets, film, foil or strip ... ..	40%
39.02.170	Polyvinyl chloride in the form of waste and scrap ...	40%
39.02.180	Copolymers of vinyl chloride in primary forms ...	55%
39.02.191	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, rods, sticks or profile shapes ...	40%
39.02.199	Copolymers of vinyl chloride and vinyl acetate in the form of seamless tubes ... ..	50%
39.02.200	Copolymers of vinyl chloride and vinyl acetate in the form of plates or strip ... ..	40%
39.02.211	Copolymers of vinyl chloride and vinyl acetate in the form of sheets, film or foil used in the manufacture of packing materials ... ..	40%
39.02.212	Copolymers of vinyl chloride and vinyl acetate in the form of plates, sheets, film, foil or strip ... ..	40%
39.02.220	Copolymers of vinyl chloride in the form of waste and scrap ... ..	40%
39.02.230	Acrylic polymers in primary forms ... ..	55%
39.02.241	Acrylic polymers in the form of sheets for the manufacture of packing materials ... ..	40%
39.02.249	Acrylic polymers in the form of plates, sheets, film, foil or strip ... ..	40%
39.02.251	Acrylic polymers in the form of seamless tubes ...	50%
39.02.259	Other acrylic polymers in other forms including waste and scrap ... ..	40%
39.02.261	Polyvinyl acetate in primary forms ... ..	20%
39.02.269	Polyvinyl acetate in other forms ... ..	40%
39.02.311	Other polymerization and copolymerization products in primary forms ... ..	40%
39.02.319	Other polymerization and copolymerization products in other forms ... ..	40%
39.03.011	Regenerated cellulose in primary forms ... ..	20%
39.03.012	Regenerated cellulose in the form of seamless tubes	40%
39.03.013	Regenerated cellulose in form of sheets for the manufacture of packing materials ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.03.019	Regenerated cellulose in other forms, including waste and scrap ... ..	40%
39.03.021	Cellulose nitrates, non-plasticized, in primary forms	20%
39.03.022	Cellulose nitrates, non-plasticized, in the form of seamless tubes ... ..	50%
39.03.023	Cellulose nitrates, non-plasticized, in the form of sheets for the manufacture of packing materials	40%
39.03.029	Cellulose nitrates, non-plasticized, in other forms, including waste and scrap ... ..	40%
39.03.031	Cellulose nitrates, plasticized, in primary forms ...	20%
39.03.032	Cellulose nitrates, plasticized, in form of seamless tubes	50%
39.03.033	Cellulose nitrates, plasticized, in form of sheets for the manufacture of packing materials ... ..	40%
39.03.039	Cellulose nitrates, plasticized, in other forms including waste and scrap ... ..	40%
39.03.041	Cellulose acetates, non-plasticized, in primary forms	20%
39.03.042	Cellulose acetates, non-plasticized, in the form of seamless tubes ... ..	50%
39.03.043	Cellulose acetates, non-plasticized, in the form of sheets for the manufacture of packing materials ... ..	40%
39.03.049	Cellulose acetates, non-plasticized, in other forms, including waste and scrap ... ..	40%
39.03.051	Cellulose acetates, plasticized, in primary forms ...	20%
39.03.052	Cellulose acetates, plasticized, in the form of seamless tubes ... ..	50%
39.03.053	Cellulose acetates, plasticized, in the form of sheets for the manufacture of packing materials ... ..	40%
39.03.059	Cellulose acetates, plasticized, in other forms, including waste and scrap ... ..	40%
39.03.061	Other chemical derivatives of cellulose, non-plasticized, in primary forms ... ..	20%
39.03.062	Other chemical derivatives of cellulose, non-plasticized, in the form of seamless tubes ... ..	50%
39.03.063	Other chemical derivatives of cellulose, non-plasticized, in the form of sheets, for the manufacture of packing materials ... ..	40%
39.03.069	Other chemical derivatives of cellulose non-plasticized, in other forms, including waste and scrap ... ..	40%
39.03.071	Other chemical derivatives of cellulose, plasticized in primary forms ... ..	20%
39.03.072	Other chemical derivatives of cellulose, plasticized, in the form of seamless tubes ... ..	50%
39.03.073	Other chemical derivatives of cellulose plasticized for the manufacture of packing materials ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.03.079	Other chemical derivatives of cellulose, plasticized, in other forms, including waste and scrap ... ..	40%
39.03.081	Vulcanized fibre in any of the primary forms ... ..	20%
39.03.082	Vulcanized fibre in the form of seamless tubes ... ..	40%
39.03.083	Vulcanized fibre in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	40%
39.03.089	Vulcanized fibre, in other forms, including waste and scrap ... ..	40%
39.04.001	Hardened proteins in primary forms ... ..	20%
39.04.002	Hardened proteins in the form of seamless tubes ... ..	50%
39.04.003	Hardened proteins in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	40%
39.04.009	Hardened protein in other forms, including waste and scrap ... ..	40%
39.05.001	Natural resins in primary forms ... ..	20%
39.05.002	Natural resins in sheets, film and foil of a kind used for the manufacture of packing materials ... ..	40%
39.05.009	Natural resins in other forms, including waste and scrap ... ..	40%
39.06.010	Alginic acid, its salts and esters ... ..	40%
39.06.021	EPCON plastic sheathing compound and EPCON coloured plastic core compound in granular form	20%
39.06.029	Other high polymers, artificial resins and artificial plastic materials ... ..	40%
39.07.011	Bottles and jars for household, hotel or restaurant use	65%
39.07.012	Bottles and jars, other ... ..	65%
39.07.013	Sausage casings ... ..	40%
39.07.014	Bags, polyethylene ... ..	55%
39.07.015	Bags, other ... ..	55%
39.07.016	Dustbins ... ..	50%
39.07.017	Stoppers, lids and caps ... ..	30%
39.07.019	Other articles for the conveyance or packing of goods	40%
39.07.021	Lavatory cisterns ... ..	50%
39.07.022	Bath tubs, shower trays, wash basins and other containers for similar use ... ..	65%
39.07.023	Fittings and accessories for cisterns ... ..	50%
39.07.029	Other sanitary or toilet articles ... ..	50%
39.07.030	Ornamental articles and objects of personal adornment	55%
39.07.040	Office or school supplies ... ..	65%
39.07.051	Articles of apparel and clothing ... ..	55%
39.07.059	Clothing accessories ... ..	40%
39.07.061	Insulating tape for electric lighting ... ..	40%
39.07.069	Other articles for electric lighting ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
39.07.070	Roller blinds, venetian blinds and similar articles ...	50%
39.07.080	Screws, bolts and washers ... ..	50%
39.07.081	Door handles, door closers, finger plates and similar articles ... ..	50%
39.07.082	Rainwater pipes, ... ..	50%
39.07.083	Tube and pipe fittings ... ..	50%
39.07.084	Sheets cut to size including floor tiles ... ..	95%
39.07.085	Floats for fishing nets ... ..	40%
39.07.086	Transmission, conveyor or elevator belts or belting ...	30%
39.07.087	Laboratory equipment whether or not graduated or calibrated ... ..	30%
39.07.088	Boot and shoe lasts and trees ... ..	40%
39.07.089	Other articles of materials of the kinds described in heading Nos. 39.01 to 39.06 ... ..	55%
40.01.010	Natural rubber latex, whether or not with added synthetic rubber latex; prevulcanized natural rubber latex ... ..	30%
40.01.020	Natural rubber other than latex ... ..	40%
40.01.030	Other, balata, guttapercha and similar natural gums ...	40%
40.02.010	Polybutadiene-styrene latex, whether or not prevulcanized ... ..	30%
40.02.020	Other synthetic rubber latex, whether or not prevulcanized ... ..	40%
40.02.030	Polybutadiene (BR) ... ..	40%
40.02.040	Polychlorobutadiene (CR) ... ..	40%
40.02.050	Polybutadiene-styrene rubber (SBR) ... ..	40%
40.02.060	Butyl rubber (IIR) ... ..	40%
40.02.070	Other synthetic rubbers; factice derived from oils ...	40%
40.03.000	Reclaimed rubber ... ..	40%
40.04.000	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber ... ..	20%
40.05.000	Plates, sheets and strips, of unvulcanized natural or synthetic, rubber, etc. ... ..	50%
40.06.001	Rings, discs and washers ... ..	40%
40.06.009	Other unvulcanized natural or synthetic rubber ...	40%
40.07.000	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber ... ..	40%
40.08.000	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber ... ..	40%
40.09.000	Piping and tubing, of unhardened vulcanized rubber	40%
40.10.000	Transmission, conveyor or elevator belts or belting, of vulcanized rubber ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
40.11.010	Pneumatic tyres, new, of a kind normally used for motor-cars ... ..	65%
40.11.020	Pneumatic tyres, new, of a kind normally used for buses and lorries ... ..	65%
40.11.030	Pneumatic tyres, new, of a kind normally used for aircraft ... ..	65%
40.11.041	Pneumatic tyres for motor-cycles and scooters, new ... ..	65%
40.11.042	Pneumatic tyres for pedal-cycles, new ... ..	65%
40.11.051	Inner tubes for road motor-cars ... ..	65%
40.11.052	Inner tubes for buses and lorries ... ..	65%
40.11.053	Inner tubes for aircraft ... ..	65%
40.11.054	Inner tubes for motor-cycles and scooters ... ..	65%
40.11.055	Inner tubes for pedal-cycles ... ..	65%
40.11.056	Inner tubes for tractors ... ..	65%
40.11.057	Inner tubes for vehicles of heading No. 84.23 ... ..	65%
40.11.059	Inner tubes, n.e.s. ... ..	65%
40.11.061	Tyres for tractors, as specified in tariff No. 87.01.030 ... ..	65%
40.11.062	Tyres for vehicles of heading No. 84.23 ... ..	65%
40.11.063	Tyres, pneumatic, n.e.s. ... ..	65%
40.11.064	Solid tyres complete or in length ... ..	65%
40.11.065	Tyre flaps ... ..	65%
40.11.066	Tyres, retreaded, for motor vehicles ... ..	65%
40.11.067	Tyres, retreaded, for tractors specified in tariff No. 87.01.030 ... ..	65%
40.11.068	Tyres, retreaded, for vehicles of heading No. 84.23 ... ..	65%
40.11.069	Tyres, retreaded, other, n.e.s. ... ..	65%
40.12.001	Teats for infants ... ..	40%
40.12.009	Other hygienic and pharmaceutical articles ... ..	40%
40.13.001	Articles of apparel ... ..	55%
40.13.009	Other articles of apparel and clothing accessories ... ..	40%
40.14.001	Stoppers and rings for bottles, discs, washers and joints ... ..	40%
40.14.002	Flexible containers of 200 litres or more, for storage or transport of liquids ... ..	40%
40.14.003	Rubber erasers ... ..	65%
40.14.009	Other articles of unhardened vulcanized rubber ... ..	40%
40.15.001	Hardened rubber (ebonite or vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes and powders ... ..	40%
40.15.009	Hardened rubber scrap and waste ... ..	40%
40.16.000	Articles of hardened rubber ebonite and vulcanite ... ..	40%
41.01.011	Bovine and equine hides, dried ... ..	40%
41.01.012	Bovine and equine hides (other than calf skins), pickled ... ..	40%
41.01.013	Bovine and equine hides, wet salted ... ..	40%
41.01.014	Bovine and equine hides, wet blue chrome ... ..	40%



## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
41.01.021	Calf skins, dried ... ..	40%
41.01.022	Calf skins, wet salted ... ..	40%
41.01.031	Goat skins and kid skins, dried ... ..	40%
41.01.032	Goat skins and kid skins, pickled ... ..	40%
41.01.033	Goat skins and kid skins, wet blue chrome ... ..	40%
41.01.040	Sheep and lamb skins with the wool on ... ..	40%
41.01.051	Sheep and lamb skins without the wool on ... ..	40%
41.01.052	Sheep and lamb skins without the wool, pickled ... ..	40%
41.01.053	Sheep and lamb skins without the wool, wet blue chrome ... ..	40%
41.01.061	Crocodile skins ... ..	55%
41.01.069	Other raw hides and skins ... ..	30%
41.02.011	Calf leather, dressed ... ..	50%
41.02.012	Calf leather, undressed, chrome crust ... ..	50%
41.02.013	Calf leather, undressed, vegetable crust ... ..	50%
41.02.019	Calf leather, other, undressed ... ..	50%
41.02.021	Other leather, dressed ... ..	50%
41.02.022	Other leather, undressed, chrome crust ... ..	50%
41.02.023	Other leather undressed, vegetable crust ... ..	50%
41.02.029	Other leather, undressed ... ..	50%
41.02.030	Parchment-dressed leather ... ..	50%
41.03.001	Dressed skin leather (sheep and lamb) ... ..	50%
41.03.002	Undressed skin leather (sheep and lamb) ... ..	50%
41.03.003	Parchment-dressed leather (sheep and lamb) ... ..	50%
41.04.001	Dressed skin leather (goat and kid) ... ..	50%
41.04.002	Undressed skin leather (goat and kid) ... ..	50%
41.04.003	Parchment-dressed leather (goat and kid) ... ..	50%
41.05.001	Other kinds of leather, dressed ... ..	50%
41.05.002	Other kinds of leather, undressed ... ..	50%
41.05.003	Parchment-dressed leather (other) ... ..	50%
41.06.000	Chamois-dressed leather ... ..	50%
41.08.000	Patent leather and imitation patent leather; metallized leather ... ..	50%
41.09.000	Parings and other waste of leather ... ..	50%
41.10.000	Composition leather ... ..	50%
42.01.000	Saddlery and harness, of any material, for any kind of animal ... ..	55%
42.02.010	Handbags (excluding those of wickerwork or basket work) ... ..	55%
42.02.020	Travel goods and toilet cases ... ..	55%
42.02.030	Satchels and brief-cases ... ..	55%
42.02.040	Other similar containers ... ..	55%
42.03.001	Boxing gloves ... ..	20%
42.03.009	Other articles of apparel and clothing accessories of leather or of composition leather ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
42.04.000	Articles of leather for other industrial purposes ...	40%
42.05.000	Other articles of leather or of composition leather	55%
42.06.001	Articles made from gut of a kind used in machinery (for example, belting and belt lacing) ... ..	30%
42.06.009	Other articles made from gut ... ..	55%
43.01.010	Raw furskins of mink ... ..	40%
43.01.020	Other raw furskins ... ..	40%
43.02.000	Furskins, tanned or dressed ... ..	55%
43.03.001	Articles of furskin, for use in industrial machinery or appliances ... ..	30%
43.03.009	Other articles of furskin ... ..	55%
43.04.001	Artificial fur and articles made thereof, for use in industrial machinery or appliances ... ..	30%
43.04.009	Other artificial fur and articles made thereof ... ..	55%
44.01.010	Fuel wood ... ..	50%
44.01.020	Wood waste, including sawdust ... ..	50%
44.02.000	Wood charcoal ... ..	50%
44.03.010	Pulpwood ... ..	50%
44.03.020	Sawlogs and veneer logs, of coniferous species ...	50%
44.03.030	Sawlogs and veneer logs, of non-coniferous species ...	50%
44.03.041	Pitprops (mine-timber) ... ..	50%
44.03.042	Mangrove poles ... ..	50%
44.03.049	Other poles, piling posts and other wood in the rough, n.e.s. ... ..	50%
44.04.010	Wood, roughly squared, of coniferous species ... ..	50%
44.04.020	Other wood, roughly squared ... ..	50%
44.05.010	Wood sawn lengthwise, of coniferous species ... ..	50%
44.05.020	Other wood sawn lengthwise ... ..	50%
44.07.000	Railway or tramway sleepers of wood ... ..	20%
44.09.010	Pulpwood in chips or particles ... ..	50%
44.09.020	Other split poles, pickets, etc. ... ..	50%
44.11.010	Compressed fibre building board (hardboard) ...	55%
44.11.020	Other fibre building board of wood or other vegetable material ... ..	55%
44.12.000	Wood wool and wood flour ... ..	50%
44.13.010	Wood, planed, tongued, of coniferous species, etc. ...	50%
44.13.020	Other wood, planed, tongued, etc. ... ..	50%
44.14.001	Veneer sheets ... ..	55%
44.14.009	Other wood sawn lengthwise ... ..	55%
44.15.010	Plywood consisting solely of sheets of wood ... ..	55%
44.15.020	Blockboard, laminboard, battenboard and similar laminated wood products ... ..	55%
44.15.030	Inlaid wood and wood marquetry ... ..	55%
44.16.000	Cellular wood panels, whether or not faced with base metal ... ..	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
44.17.000	"Improved" wood, in sheets, blocks or the like ...	55%
44.18.000	Reconstituted wood in sheets, blocks or the like ...	55%
44.19.000	Wooden beadings and mouldings, including moulded skirting and other moulded boards ...	50%
44.20.000	Wooden picture frames, photograph frames, mirror frames and the like ... ..	50%
44.21.000	Complete wooden packing cases, boxes, crates, drume and similar packings ... ..	50%
44.22.001	Casks, barrels, vats, tubs, buckets, staves, and other coopers' products and parts thereof, of wood ...	40%
44.22.002	Staves of wood, etc. ... ..	50%
44.23.001	Wooden doors ... ..	50%
44.23.002	Other builders' carpentry and joinery ... ..	50%
44.24.000	Household utensils of wood ... ..	50%
44.25.001	Broom and brush bodies and brush handles ...	55%
44.25.002	Boot and shoe lasts and trees ... ..	40%
44.25.003	Other wooden tools, etc. ... ..	40%
44.26.000	Spools, cops, bobbins, sewing thread-reels and the like, of turned wood ... ..	40%
44.27.001	Articles of personal adornment including beads ...	75%
44.27.002	Other articles of wood, etc. ... ..	65%
44.28.001	Wood paving blocks ... ..	50%
44.28.002	Other articles of wood ... ..	55%
45.01.000	Natural cork, unworked, etc. ... ..	40%
45.02.000	Natural cork in blocks, etc. ... ..	40%
45.03.001	Fishing floats of natural cork ... ..	40%
45.03.002	Stoppers, washers and discs ... ..	55%
45.03.003	Other articles of cork ... ..	55%
45.04.001	Agglomerated cork for use in refrigeration or air conditioning ... ..	40%
45.04.002	Other agglomerated cork ... ..	55%
46.02.001	Plaits and similar products of plaiting materials ...	55%
46.02.002	Plaiting materials bound together in parallel strands or woven ... ..	55%
46.02.003	Straw envelopes for bottles ... ..	55%
46.03.000	Basketwork, wickerwork and other articles of plaiting materials ... ..	50%
47.01.010	Mechanical wood pulp ... ..	40%
47.01.020	Chemical wood pulp, dissolving grades ... ..	55%
47.01.030	Chemical wood pulp, soda or sulphate, unbleached	55%
47.01.040	Chemical wood pulp, soda, or sulphate, bleached or semi-bleached ... ..	55%
47.01.050	Chemical wood pulp, sulphite, unbleached ... ..	55%
47.01.060	Chemical wood pulp, sulphite, bleached or semi- bleached ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
47.01.070	Other cellulosic pulps, semi-chemical wood pulp ...	55%
47.01.080	Other cellulosic pulps, other than wood pulp ...	55%
47.02.000	Waste paper and paperboard, etc. ...	30%
48.01.010	Newsprint ...	40%
48.01.020	Machine made printing paper ...	55%
48.01.030	Kraft liner ...	55%
48.01.040	Sack kraft paper ...	55%
48.01.051	Kraft paper for the manufacture of corrugated paperboard ...	55%
48.01.052	Kraft paperboard ...	55%
48.01.059	Kraft paper, n.e.s. ...	55%
48.01.060	Semi-chemical fluting paper ...	55%
48.01.070	Sulphite wrapping paper ...	55%
48.01.081	Other paper, for the manufacture of corrugated paperboard ...	55%
48.01.082	Other paper, simply finished ...	55%
48.01.083	Paperboard, simply finished ...	55%
48.01.084	Tissue paper, bleached for the manufacture of sanitary towels ...	55%
48.01.085	Cigarette paper ...	55%
48.01.086	Tissue paper ...	55%
48.01.089	Hand-made paper and paperboard ...	55%
48.03.000	Parchment or greaseproof paper and paperboard ...	55%
48.04.000	Composite paper or paperboard ...	55%
48.05.010	Kraft paper, creped or crinkled ...	55%
48.05.020	Paper (other than kraft, etc.) for household or toilet use	55%
48.05.030	Other creped or crinkled paper, whether or not embossed or perforated ...	55%
48.05.040	Other paper and paperboard ...	55%
48.07.011	Paper and paperboard, surface printed, in rolls or sheets ...	55%
48.07.012	Printing or writing paper ...	55%
48.07.021	Coated, for use in the manufacture of crown corks, impregnated, etc. ...	40%
48.07.029	Paper and paperboard, coated or impregnated with artificial or synthetic resins (excluding adhesives) ...	40%
48.07.030	Paper and paperboard, tarred, bituminized or asphal- ted ...	40%
48.07.040	Other paper, impregnated or coated ...	50%
48.08.000	Filter blocks, slabs and plates, of paper pulp ...	30%
48.10.000	Cigarette paper, cut to size, whether or not in the form of booklets or tubes cut to size, whether or not put up in boxes ...	50%
48.11.000	Wallpaper and lincrusta: window transparencies of paper ...	50%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
48.12.000	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound ... ..	95%
48.13.000	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes ... ..	95%
48.14.001	Envelopes ... ..	50%
48.14.009	Other writing blocks, lettercards, plain postcards, boxes, etc. ... ..	50%
48.15.010	Toilet paper cut to size, in rolls or in sheets ... ..	55%
48.15.020	Gummed or adhesive paper in strip or rolls ... ..	55%
48.15.031	Coated, for use in the manufacture of crown corks	40%
48.15.039	Other paper and paper board, cut to size or shape ... ..	50%
48.16.001	Waxed-ply lined paper bags ... ..	55%
48.16.002	Multi-ply paper bags manufactured from extensible sackcraft ... ..	55%
48.16.003	Other multi-ply paper bags ... ..	55%
48.16.004	Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished ... ..	55%
48.16.005	Other paper or paperboard boxes, cartons and similar containers ... ..	55%
48.16.006	Box files ... ..	95%
48.16.007	Letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like ... ..	65%
48.16.009	Packing containers of paper or paperboard, n.e.s. ... ..	55%
48.18.001	File covers ... ..	95%
48.18.009	Registers, exercise books, etc. ... ..	65%
48.19.000	Paper or paperboard labels, whether or not printed or gummed ... ..	55%
48.20.000	Bobbins and similar supports of paper ... ..	40%
48.21.010	Cards for punched-card machines ... ..	50%
48.21.020	Trays, dishes, plates, cups and the like, of paper ... ..	50%
48.21.030	Handkerchiefs, cleansing tissues, towels, tablecloths, bed sheets and other paper linen; paper under-garments	55%
48.21.040	Sanitary towels and tampons; baby napkins (diapers)	55%
48.21.051	Moulded sheets for packing eggs ... ..	30%
48.21.052	Drinking straws, of paper ... ..	55%
48.21.059	Other articles of paper pulp, paper, paperboard or cellulose wadding, n.e.s. ... ..	55%
49.02.009	Newspapers, journals and periodicals, secondhand ... ..	95%
49.07.002	Cheques and cheque books ... ..	65%
49.08.000	Transfers (decalcomanias) ... ..	50%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
49.09.000	Picture postcards, christmas and other picture greeting cards ... ..	50%
49.10.000	Calendars of any kind ... ..	55%
49.11.029	Other printed matter ... ..	40%
50.01.000	Silk-worm cocoons suitable for reeling ... ..	50%
50.02.000	Raw silk (not thrown) ... ..	50%
50.03.000	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) ... ..	50%
50.04.000	Silk yarn, not put up for retail sale ... ..	40%
50.05.000	Yarn spun from noil or other waste silk, not put up for retail sale ... ..	40%
50.07.000	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silkworm gut; imitation catgut of silk ... ..	40%
50.09.001	Woven fabrics of silk or of waste silk other than noil	65%
50.09.002	Woven fabrics of noil silk ... ..	65%
51.01.010	Yarns, textured, of continuous polyamide fibres not put up for retail sale ... ..	55%
51.01.020	Yarns, non-textured of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre not put up for retail sale ... ..	55%
51.01.030	Other non-textured yarns of continuous polyamide fibres	55%
51.01.040	Yarns, textured of continuous polyester fibres	55%
51.01.050	Yarns, non-textured, of continuous polyester fibres ...	55%
51.01.060	Other non-textured yarns of continuous fibres not put up for retail sale ... ..	55%
51.01.070	Yarns of other continuous synthetic fibres not put up for retail sale ... ..	55%
51.01.080	Yarns of regenerated fibres of viscose rayon ... ..	55%
51.01.090	Yarns of regenerated fibres of acetate fibres ... ..	55%
51.01.100	Yarns of other regenerated textile fibres ... ..	55%
51.02.010	Monofil, strip and imitation catgut of synthetic fibre materials ... ..	40%
51.02.020	Monofil, strip and imitation catgut of regenerated textile fibres ... ..	40%
51.03.010	Yarns containing 85% or more by weight of continuous synthetic fibres ... ..	40%
51.03.020	Yarns of continuous regenerated fibres ... ..	40%
51.04.010	Tyre cord fabric of continuous synthetic textile materials (weftless) ... ..	40%
51.04.021	Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabric, grey and unbleached ... ..	Per sq. metre Sh. 6.05 or 80%
51.04.029	Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabrics, other ... ..	Per sq. metre. Sh. 6.05 or 80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
51.04.031	Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, grey unbleached ...	Per sq. metre Sh. 6.05 or 80%
51.04.039	Fabrics of continuous synthetic textile materials, containing less than 25% by weight of such other than tyre cord fabric, other ...	Per sq. metre Sh. 6.05 or 80%
51.04.040	Tyre cord fabrics of continuous regenerated textile materials ...	40%
51.04.051	Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric, grey and unbleached ...	Per sq. metre Sh. 6.05 or 80%
51.04.059	Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric, other ...	Per sq. metre Sh. 6.05 or 80%
51.04.061	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, grey and unbleached	Per sq. metre Sh. 6.05 or 80%
51.04.069	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, other ...	Per sq. metre Sh. 6.05 or 80%
52.01.000	Metallized yarn, being textile yarn spun with metal or covered with metal by any process ...	Per sq. metre Sh. 6.05 or 30%
52.02.000	Woven fabrics of metal thread or metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like ...	Per sq. metre Sh. 5.55 or 80%
53.01.010	Greasy or fleece-washed wool ...	50%
53.01.020	Other sheep's or lambs' wool, not carded or combed	50%
53.02.010	Fine animal hair ...	50%
53.02.020	Coarse animal hair ...	50%
53.03.000	Waste of sheep's or lambs' wool, not pulled or garnetted ...	50%
53.04.000	Waste of sheep's or lambs' wool, pulled or garnetted...	50%
53.05.010	Wool tops ...	30%
53.05.020	Other sheep's or lambs' wool, carded or combed ...	50%
53.06.010	Yarn of carded sheep's or lambs' wool, containing 85 per cent or more by weight of carded sheep's or lambs' wool (woollen yarn) not put up for retail sale ...	40%
53.06.020	Yarn of carded sheep's or lambs' wool containing less than 85% weight of carded wool, not put for retail sale ...	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
53.07.010	Yarn of carded sheep's or lambs' wool, containing 85% or more by weight of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale ... ..	40%
53.07.020	Yarn of combed sheep's or lambs' wool containing less than 85% of wool, not put up for retail sale	40%
53.08.000	Yarn of fine animal hair (carded or combed), not put up for retail sale ... ..	40%
53.09.000	Yarn of horse hair or of other coarse animal hair, not put up for retail sale ... ..	40%
53.10.010	Yarn of sheep's or lamb's wool, of horse hair or of other animal hair, containing 85% or more by weight of sheep's or lambs' wool or fine animal hair, put up for retail sale ... ..	40%
53.10.020	Other yarn of sheep's or lambs' wool, of horse hair or of other animal hair, put up for retail sale ...	40%
53.11.010	Fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair ... ..	65%
53.11.020	Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair ... ..	65%
53.11.030	Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres ... ..	65%
53.11.040	Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres ... ..	65%
53.11.050	Other fabrics of sheep's or lambs' wool or of fine animal hair ... ..	65%
53.12.001	Woven fabrics of coarse animal hair other than horse hair ... ..	65%
53.12.002	Woven fabrics of horse hair ... ..	65%
54.01.010	Flax, raw or retted ... ..	50%
54.01.020	Flax, broken, etc. ... ..	50%
54.01.030	Flax, tow and waste ... ..	50%
54.02.000	Ramie, raw or processed ... ..	50%
54.03.000	Flax or ramie yarn, not put up for retail sale ...	50%
54.04.000	Flax or ramie yarn, put up for retail sale ...	50%
54.05.001	Canvas ... ..	65%
54.05.009	Other fabrics of flax or of ramie ... ..	65%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
55.01.000	Cotton, not carded or combed ... ..	30%
55.02.000	Cotton linters ... ..	30%
55.03.000	Cotton waste (including pulled or garnetted rags), not carded or combed ... ..	30%
55.04.000	Cotton, carded or combed ... ..	30%
55.05.010	Cotton yarn, measuring, per single yarn, not more than 14,000 metres per kg. not put up for retail sale ...	40%
55.05.020	Cotton yarn, measuring, per single yarn, more than 14,000 metres per kg. but not more than 40,000 metres per kg. not put for retail sale ... ..	40%
55.05.030	Cotton yarn, measuring, per single yarn, more than 40,000 but less than 80,000 metres per kg. not put up for retail sale ... ..	40%
55.05.040	Cotton yarn, measuring, per single yarn, 80,000 metres or more per kg. not put up for retail sale ... ..	40%
55.06.000	Cotton yarn, put up for retail sale ... ..	40%
55.07.010	Cotton gauze, unbleached, not mercerized ... ..	65%
55.07.021	Cotton gauze, bleached, mercerized, dyed, printed or otherwise finished ... ..	65%
55.07.029	Other cotton gauze ... ..	65%
55.08.010	Terry towelling and similar terry fabrics of cotton unbleached not mercerized ... ..	Per sq. metre Sh. 6.05 or 80%
55.08.020	Terry towelling and similar terry fabrics, cotton, other ... ..	Per sq. metre Sh. 6.05 or 80%
55.09.011	Wetless fabric for tyre manufacture containing 85% or more by weight of cotton ... ..	40%
55.09.012	Fabrics containing 85% or more by weight of cotton, unbleached, not mercerized ... ..	Per sq. metre Sh. 6.05 or 80%
55.09.019	Canvas, containing 85% or more by weight of cotton, unbleached, not mercerized ... ..	Per sq. metre Sh. 6.05 or 95%
55.09.020	Other woven fabrics containing 85% or more by weight of cotton ... ..	Per sq. metre Sh. 6.05 or 80%
55.09.030	Other woven cotton fabrics, containing less than 85% by weight of cotton, unbleached, not mercerized ...	Per sq. metre Sh. 6.05 or 80%
55.09.040	Other fabrics containing less than 85% by weight of cotton ... ..	Per sq. metre Sh. 6.05 or 80%
56.01.010	Polyamide fibres ... ..	30%
56.01.020	Polyester fibres ... ..	30%
56.01.030	Acrylic fibres ... ..	30%
56.01.040	Other synthetic fibres ... ..	30%
56.01.050	Regenerated fibres ... ..	30%
56.02.011	Continuous filament tow for the manufacture of man-made fibres (discontinuous), of polyamide fibres as cellulose acetate cigarette filter tow ... ..	40%
56.02.019	Continuous filament tow of other polyamide fibres ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
56.02.021	Continuous filament tow of polyester fibres as cellulose acetate cigarette filter tow ... ..	40%
56.02.029	Continuous filament tow of other polyester fibres ...	30%
56.02.030	Continuous filament tow of acrylic fibres ...	30%
56.02.040	Continuous filament tow of other synthetic fibres ...	30%
56.02.050	Continuous filament tow of regenerated fibres ...	30%
56.03.010	Waste of man-made fibres ... ..	30%
56.03.020	Waste of regenerated fibres ... ..	30%
56.04.010	Polyamide fibres and waste ... ..	30%
56.04.020	Polyester fibres and waste ... ..	30%
56.04.030	Acrylic fibres and waste ... ..	30%
56.04.040	Other synthetic fibres and waste ... ..	30%
56.04.050	Regenerated fibres and waste ... ..	30%
56.05.010	Yarn of discontinuous synthetic fibres, containing 85% or more by weight of such fibres ... ..	55%
56.05.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, not put up for retail sale ...	55%
56.05.030	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale ... ..	55%
56.05.040	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair, not put up for retail sale ... ..	55%
56.05.050	Yarn containing 85% or more by weight of discontinuous regenerated fibres ... ..	55%
56.05.060	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ... ..	55%
56.05.070	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair ... ..	55%
56.05.080	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair ... ..	55%
56.06.010	Yarn containing 85% or more by weight of discontinuous fibres, put up for retail sale ... ..	55%
56.06.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, put up for retail sale ... ..	55%
56.06.030	Yarn of regenerated fibres, put up for retail sale of discontinuous fibres ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
56.07.011	Fabrics, woven, containing 85% or more by weight of discontinuous synthetic fibres, unbleached, grey ...	Per. sq. metre Sh. 6.05 or 80%
56.07.019	Fabrics, woven, containing 85% or more by weight of discontinuous synthetic fibres, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.021	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, unbleached, grey	Per. sq. metre Sh. 6.05 or 80%
56.07.029	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.031	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, unbleached, grey ...	Per. sq. metre Sh. 6.05 or 80%
56.07.039	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.041	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey, unbleached ...	Per. sq. metre Sh. 6.05 or 80%
56.07.049	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.051	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair, or continuous man-made textile materials, grey and unbleached ...	Per. sq. metre Sh. 6.05 or 80%
56.07.059	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair, or continuous man-made textile materials, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.061	Fabrics, woven, containing 85% or more by weight of discontinuous regenerated fibres, grey and unbleached	Per. sq. metre Sh. 6.05 or 80%
56.07.069	Fabrics, woven, containing 85% or more by weight of discontinuous regenerated fibres, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.071	Fabrics, woven, of discontinuous regenerated fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, unbleached, grey	Per. sq. metre Sh. 6.05 or 80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
56.07.079	Fabrics, woven, of discontinuous regenerated fibres containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.081	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, unbleached, grey ...	Per. sq. metre Sh. 6.05 or 80%
56.07.089	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.091	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, unbleached, grey ...	Per. sq. metre Sh. 6.05 or 80%
56.07.099	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other ...	Per. sq. metre Sh. 6.05 or 80%
56.07.101	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached ...	Per. sq. metre Sh. 6.05 or 80%
56.07.109	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous mand-made textile materials, other ...	Per. sq. metre Sh. 6.05 or 80%
57.01.000	True hemp ( <i>cannabis sativa</i> ), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes) ...	30%
57.02.000	Manila hemp (abaca) ( <i>musa textilis</i> ), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes) ...	30%
57.03.000	Jute and other textile bast fibres, n.e.s. or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes) ...	30%
57.04.011	Sisal fibre and fibres of the agave family raw or processed but not spun ...	30%
57.04.012	Sisal tow and fibres of the agave family raw or processed but not spun ...	30%
57.04.013	Sisal flume tow and fibres of the agave family raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes) ...	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
57.04.019	Other sisal and other fibres of the agave family raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes) ...	30%
57.04.020	Coir (coconut fibres) and coir waste (including pulled or garnetted rags or ropes) ...	30%
57.04.030	Other vegetable textile fibres, n.e.s., raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes) ...	30%
57.06.000	Yarn of jute or of other textile bast fibres of heading No. 57.03 ...	50%
57.07.001	Yarn of true hemp ...	50%
57.07.002	Paper yarn ...	50%
57.07.009	Yarn of other vegetable textile fibres ...	50%
57.10.000	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03 ...	65%
57.11.001	Hessian and sacking (not including matting) ...	65%
57.11.002	Woven fabrics of true hemp ...	65%
57.11.003	Woven fabrics of paper yarn ...	65%
57.11.009	Other woven fabrics ...	65%
58.01.010	Carpets, carpeting and rugs of wool of fine animal hair	50%
58.01.020	Carpets, carpeting and rugs of other textile materials	50%
58.02.010	"Kelem" ("Khillim" or "Cilim"), "Schumacks" ("Soumaks") or "Karamanie" rugs and the like ...	55%
58.02.020	Other carpets, carpeting, rugs, mats and matting, of wool or fine animal hair, tufted ...	55%
58.02.030	Other carpets, carpeting, rugs, mats and matting, of wool or fine animal hair, woven ...	55%
58.02.040	Other carpets, carpeting, rugs, mats and matting, of wool or fine animal hair, other than knotted, tufted, woven, knitted, crocheted or felt ...	55%
58.02.050	Other carpets, carpeting, rugs, mats and matting, of man-made textile materials, tufted ...	55%
58.02.060	Other carpets, carpeting, rugs, mats and matting, of man-made textile materials, woven ...	55%
58.02.070	Other carpets, carpeting, rugs, mats and matting, of man-made textile materials other than knotted, tufted, woven, knitted, crocheted or felt ...	55%
58.02.080	Other carpets, carpeting, rugs, mats and matting, of other textile materials, tufted ...	55%
58.02.090	Other carpets, carpeting, rugs, mats and matting, of other textile materials, other than tufted ...	55%
58.03.000	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand ...	50%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
58.04.010	Pile and chenille fabrics, woven, of wool or fine animal hair ... ..	55%
58.04.020	Pile and chenille fabrics, woven, of cotton ... ..	55%
58.04.030	Pile and chenille fabrics, woven, of man-made fibres, synthetic ... ..	55%
58.04.040	Pile and chenille fabrics, woven, of man-made fibres, regenerated ... ..	55%
58.04.050	Pile and chenille fabrics, woven, other ... ..	55%
58.05.001	Narrow woven cotton or nylon fabrics not exceeding 1.30 cm. width for the manufacture of typewriter ribbons ... ..	40%
58.05.009	Other narrow woven fabrics ... ..	95%
58.06.000	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size ...	65%
58.07.000	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No. 52.01 and gimped horse hair yarn); braids and ornamental trimmings in the piece; tassels, pompoms and the like ... ..	30%
58.08.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain ... ..	Per sq. metre Sh. 3.65 or 80%
58.09.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured, hand or mechanically made lace, in the piece, in strips or in motifs ... ..	Per sq. metre Sh. 3.65 or 80%
58.10.000	Embroidery, in the piece, in strips or in motifs ...	Per sq. metre Sh. 3.65 or 80%
59.01.001	Sanitary towels ... ..	55%
59.01.009	Wadding and articles of wadding, etc., other ... ..	55%
59.02.010	Floor coverings ... ..	95%
59.02.021	Roofing felt ... ..	75%
59.02.029	Other articles of felt ... ..	55%
59.03.000	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated ... ..	40%
59.04.001	Twine, cordage, ropes and cables, of coir ... ..	50%
59.04.002	Twine, cordage, ropes and cables, of jute ... ..	50%
59.04.003	Twine, cordage, ropes and cables, of sisal ... ..	50%
59.04.004	Of nylon and other artificial or synthetic fibres ...	50%
59.04.009	Other twine and cordage ... ..	50%
59.05.001	Knotted fishing nets of stretched mesh sizes from 1.27 cm. to 12.7 cm., inclusive, manufactured from nylon multifilament fibres ... ..	55%
59.05.002	Other fishing nets ... ..	55%
59.05.003	Fruit tree and seed-bed netting ... ..	30%
59.05.009	Other nets and netting ... ..	55%
59.06.001	Loading slings ... ..	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
59.06.009	Other articles made from yarn or twine ... ..	50%
59.07.001	Bookbinding fabric ... ..	40%
59.07.009	Other textile fabrics coated with gum or amylaceous substances, etc. ... ..	40%
59.08.000	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials ... ..	65%
59.10.000	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base cut to shape or not ... ..	50%
59.11.001	Electrical insulating tape ... ..	40%
59.11.009	Other rubberized textile fabrics ... ..	65%
59.12.001	Textile fabrics impregnated or coated with oil or preparations with a basis of drying oil ... ..	55%
59.12.009	Other painted canvas being theatrical scenery, studio back-cloths or the like ... ..	65%
59.13.000	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads ... ..	65%
59.14.001	Wicks for lighters ... ..	50%
59.14.009	Other wicks of woven, plaited or knitted textile materials ... ..	50%
59.15.000	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	40%
59.16.000	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material ... ..	40%
59.17.000	Textile fabrics and textile articles, of a kind commonly used in machinery or plant ... ..	40%
60.01.010	Knitted or crocheted fabric, of wool or fine animal hair	Sh. 80 or 90% Per kg.
60.01.020	Knitted or crocheted fabric, of cotton ... ..	Sh. 80 or 90% Per kg.
60.01.030	Knitted or crocheted fabric, of synthetic fibres ... ..	Sh. 80 or 90% Per kg.
60.01.040	Knitted or crocheted fabric, of regenerated fibres ... ..	Sh. 80 or 90% Per kg.
60.01.050	Other knitted or crocheted fabric ... ..	Sh. 80 or 90%
60.02.000	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized ... ..	50%
60.03.000	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic or rubberized ... ..	Per pair Sh. 5 or 120%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
60.04.010	Panty hose (tights) of wool or fine animal hair ...	Each Sh. 7.50 or 120%
60.04.020	Other under-garments of wool or fine animal hair ...	Each Sh. 7.50 or 120%
60.04.031	Tee-shirts, sports shirts, men's and boys' of cotton ...	Each Sh. 7.50 or 120%
60.04.039	Shirts, other, of cotton ...	Each Sh. 7.50 or 120%
60.04.041	Vests and singlets of cotton ...	Each Sh. 7.50 or 120%
60.04.049	Under garments, other, of cotton ...	Each Sh. 7.50 or 120%
60.04.050	Panty hose (tights) of synthetic fibres ...	Each Sh. 7.50 or 120%
60.04.061	Tee-shirts and sports shirts of synthetic fibres ...	Each Sh. 7.50 or 120%
60.04.069	Shirts, men's and boys', other, of synthetic fibres ...	Each Sh. 7.50 or 120%
60.04.071	Vests and singlets of synthetic fibres ...	Each Sh. 7.50 or 120%
60.04.079	Other under-garments, men's and boys', except shirts of synthetic fibres ...	Each Sh. 7.50 or 120%
60.04.080	Under-garments, women's, girls' and infants', other than panty hose (tights), of synthetic fibres ...	Each Sh. 7.50 or 120%
60.04.090	Under-garments of regenerated fibres ...	Each Sh. 7.50 or 120%
60.04.100	Under-garments of other fibres ...	Each Sh. 7.50 or 120%
60.05.010	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed- jackets and jumpers, of wool or fine animal hair	Each Sh. 10 or 120%
60.05.020	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed- jackets and jumpers, of cotton ...	Each Sh. 10 or 120%
60.05.030	Jerseys, pull-overs, slip-overs, twin-sets, cardigans, bed- jackets and jumpers, of synthetic fibres ...	Each Sh. 10 or 120%
60.05.040	Jerseys, pull-overs, slip-overs, twin-sets, cardigans, bed- jackets and jumpers, of regenerated fibres ...	Each Sh. 10 or 120%
60.05.050	Jerseys, pull-overs, slip-overs, twin-sets, cardigans, bed- jackets and jumpers, of other fibres ...	Each Sh. 10 or 120%
60.05.060	Dresses, skirts, suits and costumes, women's, girls' and infants', of wool or fine animal hair ...	Each Sh. 10 or 120%



## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
60.05.070	Dresses, skirts, suits and costumes, women's, girls' and infants', of cotton ... ..	Each Sh. 10 or 120%
60.05.080	Dresses, skirts, suits and costumes, women's, girls' and infants', of synthetic fibres ... ..	Each Sh. 10 or 120%
60.05.090	Dresses, skirts, suits and costumes, women's, girls' and infants', of regenerated fibres ... ..	Each Sh. 10 or 120%
60.05.100	Dresses, skirts, suits and costumes, women's, girls' and infants', of other fibres ... ..	Each Sh. 10 or 120%
60.05.110	Other outer garments and clothing accessories (other than gloves, stockings and the like), of wool or fine animal hair ... ..	Each Sh. 10 or 120%
60.05.120	Other outer garments and clothing accessories (other than gloves, stockings and the like), of cotton ... ..	Each Sh. 10 or 120%
60.05.130	Other outer garments and clothing accessories (other than gloves, stockings and the like), or synthetic fibres ... ..	Each Sh. 10 or 120%
60.05.140	Other outer garments and clothing accessories (other than gloves, stockings and the like), of regenerated fibres ... ..	Each Sh. 10 or 120%
60.05.150	Other outer garments and clothing accessories (other than gloves, stockings and the like), of other fibres ... ..	Each Sh. 10 or 120%
60.05.161	Blankets ... ..	75%
60.05.169	Other articles and accessories, n.e.s. ... ..	50%
60.06.010	Knitted or crocheted fabrics, elastic, or rubberized ... ..	Per kg. Sh. 10 or 120%
60.06.021	Stockings and hose ... ..	Per pair Sh. 5 or 120%
60.06.022	Articles of apparel ... ..	Each Sh. 10 or 120%
60.06.029	Other articles and accessories, n.e.s. ... ..	95%
61.01.011	Diving suits ... ..	30%
61.01.019	Other men's and boys' outer garments ... ..	Each Sh. 10 or 120%
61.01.020	Overcoats and other coats of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.01.030	Overcoats and other coats of other fibres ... ..	Each Sh. 10 or 120%
61.01.040	Suits of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.01.050	Suits of cotton ... ..	Each Sh. 10 or 120%
61.01.060	Suits of man-made fibres ... ..	Each Sh. 10 or 120%
61.01.070	Suits of other fibres ... ..	Each Sh. 10 or 120%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
61.01.080	Trousers, breeches and the like of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.01.090	Trousers, breeches and the like of cotton ... ..	Each Sh. 10 or 120%
61.01.100	Trousers, breeches and the like of man-made fibres	Each Sh. 10 or 120%
61.01.110	Trousers, breeches and the like of other fibres ...	Each Sh. 10 or 120%
61.01.120	Jackets, blazers and the like of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.01.130	Jackets, blazers and the like of cotton ... ..	Each Sh. 10 or 120%
61.01.140	Jackets, blazers and the like of man-made fibres ...	Each Sh. 10 or 120%
61.01.150	Jackets, blazers and the like of other fibres ... ..	Each Sh. 10 or 120%
61.01.160	Other outer garments of wool or fine animal hair ...	Each Sh. 10 or 120%
61.01.170	Other outer garments of cotton ... ..	Each Sh. 10 or 120%
61.01.180	Other outer garments of man-made fibres ... ..	Each Sh. 10 or 120%
61.01.190	Other outer garments of other fibres ... ..	Each Sh. 10 or 120%
61.02.011	Kangas ... ..	Each Sh. 10 or 120%
61.02.012	Saris ... ..	Each Sh. 10 or 120%
61.02.019	Other outer garments of textile fabrics of heading No. 59.08, 59.11 or 59.12 ... ..	Each Sh. 10 or 120%
61.02.020	Coats and jackets of wool and of fine animal hair ...	Each Sh. 10 or 120%
61.02.030	Coats and jackets of cotton ... ..	Each Sh. 10 or 120%
61.02.040	Coats and jackets of man-made fibres ... ..	Each Sh. 10 or 120%
61.02.050	Coats and jackets of other fibres ... ..	Each Sh. 10 or 120%
61.02.060	Suits and costumes of wool or fine animal hair ...	Each Sh. 10 or 120%
61.02.070	Suits and costumes of cotton ... ..	Each Sh. 10 or 120%
61.02.080	Suits and costumes of man-made fibres ... ..	Each Sh. 10 or 120%
61.02.090	Suits and costumes of other fibres ... ..	Each Sh. 10 or 120%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
61.02.100	Dresses of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.02.110	Dresses of cotton ... ..	Each Sh. 10 or 120%
61.02.120	Dresses of man-made fibres ... ..	Each Sh. 10 or 120%
61.02.130	Dresses of other fibres ... ..	Each Sh. 10 or 120%
61.02.140	Skirts of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.02.150	Skirts of cotton ... ..	Each Sh. 10 or 120%
61.02.160	Skirts of man-made fibres ... ..	Each Sh. 10 or 120%
61.02.170	Skirts of other fibres ... ..	Each Sh. 10 or 120%
61.02.180	Blouses of cotton ... ..	Each Sh. 10 or 120%
61.02.190	Blouses of man-made fibres ... ..	Each Sh. 10 or 120%
61.02.200	Blouses of other fibres ... ..	Each Sh. 10 or 120%
61.02.210	Other garments of wool or fine animal hair ... ..	Each Sh. 10 or 120%
61.02.220	Other garments of cotton ... ..	Each Sh. 10 or 120%
61.02.230	Other garments of man-made fibres ... ..	Each Sh. 10 or 120%
61.02.240	Other garments of other fibres ... ..	Each Sh. 10 or 120%
61.03.010	Shirts of cotton ... ..	Each Sh. 10 or 120%
61.03.020	Shirts of synthetic fibres ... ..	Each Sh. 10 or 120%
61.03.030	Shirts of other fibres ... ..	Each Sh. 10 or 120%
61.03.041	Vests and singlets of cotton ... ..	Each Sh. 10 or 120%
61.03.049	Other under-garments of cotton ... ..	Each Sh. 10 or 120%
61.03.051	Vests and singlets of synthetic fibres ... ..	Each Sh. 10 or 120%
61.03.059	Other under-garments of synthetic fibres ... ..	Each Sh. 10 or 120%
61.03.061	Vests and singlets of other fibres ... ..	Each Sh. 10 or 120%
61.03.069	Other of other fibres ... ..	Each Sh. 10 or 120%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
61.04.011	Baby napkins of cotton ... ..	Each Sh. 10 or 120%
61.04.012	Women's, etc, vests and singlets of cotton ... ..	Each Sh. 10 or 120%
61.04.019	Other under-garments of cotton ... ..	Each Sh. 10 or 120%
61.04.021	Women's, etc., vests and singlets of synthetic fibres ... ..	Each Sh. 10 or 120%
61.04.029	Other under-garments of synthetic fibres ... ..	Each Sh. 10 or 120%
61.04.031	Women's, etc., vests and singlets of other fibres ... ..	Each Sh. 10 or 120%
61.04.039	Other under-garments of other fibres ... ..	Each Sh. 10 or 120%
61.05.000	Handkerchiefs ... ..	95%
61.06.000	Shawls, scarves, mufflers, mantillas, veils and the like	95%
61.07.000	Ties, bow ties and cravats ... ..	95%
61.09.010	Brassieres ... ..	95%
61.09.020	Corsets, corset-belts, etc. ... ..	95%
61.10.001	Stockings, socks and sockettes ... ..	95%
61.10.009	Gloves, mittens, and mitts ... ..	95%
61.11.001	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trim- mings for women's and girls' garments ... ..	95%
61.11.009	Other made up accessories ... ..	50%
62.01.010	Electric blankets ... ..	95%
62.01.021	Blankets of wool or fine animal hair ... ..	95%
62.01.022	Travelling rugs of wool ... ..	95%
62.01.031	Blankets, cotton ... ..	95%
62.01.032	Travelling rugs, cotton ... ..	95%
62.01.041	Blankets, synthetic fibres ... ..	95%
62.01.042	Travelling rugs, synthetic fibres ... ..	95%
62.01.051	Blankets, of other fibres ... ..	95%
62.01.052	Travelling rugs, of other fibres ... ..	95%
62.02.011	Bed linen of cotton, grey (unbleached) ... ..	Per sq. metre Sh. 7.50 or 120%
62.02.019	Bed linen of cotton, other ... ..	Per sq. metre Sh. 7.50 or 120%
62.02.021	Bed linen of synthetic or regenerated fibres ... ..	Per sq. metre Sh. 7.50 or 120%
62.02.022	Bed linen of silk ... ..	Per sq. metre Sh. 10 or 120%
62.02.029	Bed linen of other fibres ... ..	Per sq metre Sh. 7.50 or 120%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
62.02.031	Table linen of cotton, grey (unbleached) ...	Per sq. metre Sh. 7.50 or 120%
62.02.039	Table linen of cotton, other ...	Per sq. metre Sh. 7.50 or 120%
62.02.041	Table linen of synthetic or regenerated fibres ...	Per sq. metre Sh. 7.50 or 120%
62.02.042	Table linen of silk ...	Per sq. metre Sh. 10 or 120%
62.02.049	Table linen of other fibres ...	Per sq. metre Sh. 7.50 or 120%
62.02.051	Toilet and kitchen linen (towels, etc.), of cotton ...	Per sq. metre Sh. 7.50 or 120%
62.02.059	Toilet and kitchen linen of other textile materials ...	Per sq. metre Sh. 7.50 or 120%
62.02.061	Toilet and kitchen linen of synthetic or regenerated fibres ...	Per sq. metre Sh. 7.50 or 120%
62.02.062	Toilet and kitchen linen of silk ...	Per sq. metre Sh. 10 or 120%
62.02.069	Toilet and kitchen linen of other fibres ...	Per sq. metre Sh. 7.50 or 120%
62.02.071	Other furnishing articles of cotton ...	95%
62.02.079	Other furnishing articles of other textile materials ...	95%
62.02.081	Other furnishing articles of synthetic or regenerated fibres ...	95%
62.02.082	Other furnishing articles of silk ...	95%
62.02.083	Other furnishing articles of other fibres ...	95%
62.02.084	Mosquito and sand-fly nets ...	30%
62.02.085	Pillow cases ...	Each Sh. 7.50 or 120%
62.02.089	Mattress covers ...	Each Sh. 50 or 120%
62.03.001	Jute bags and sacks ...	55%
62.03.002	Sisal bags and sacks ...	55%
62.03.003	Bags and sacks of mixed fibres ...	55%
62.03.009	Bags and sacks of other textile materials ...	55%
62.04.010	Tarpaulins and camping goods, etc., of cotton ...	95%
62.04.020	Tarpaulins and camping goods, etc., of other fibres ...	95%
62.05.001	Surgeons' face masks ...	20%
62.05.002	Bags and sacks other than those of heading No. 62.03	80%
62.05.009	Other made up textile articles ...	50%
63.01.000	Used clothing and used household linen, etc., imported in bulk ...	110%
63.02.000	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables ...	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
64.01.001	Football boots and spiked athletic shoes, of rubber or plastic ... ..	20%
64.01.002	Footwear not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric ... ..	55%
64.01.009	Other footwear ... ..	55%
64.02.001	Football boots and spiked athletic shoes, of leather ... ..	20%
64.02.002	Footwear not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric ... ..	55%
64.02.009	Other footwear ... ..	55%
64.03.000	Footwear with outer soles of wood or cork ... ..	55%
64.04.001	Football boots and spiked athletic shoes, of other materials ... ..	20%
64.04.002	Footwear not having uppers, and shoes having rubber or rope soles and uppers of cotton fabrics ... ..	55%
64.04.009	Other footwear ... ..	55%
64.05.001	Uppers of leather, complete or semi-manufactured ... ..	50%
64.05.002	Rubber soles and heels for making sandals ... ..	50%
64.05.003	Other rubber soles and heels ... ..	50%
64.05.004	Other rubber parts for sandals ... ..	50%
64.05.009	Other parts of footwear ... ..	50%
64.06.000	Gaiters, spats, cricket pads, etc. ... ..	55%
65.01.000	Hat-forms, etc., of felt ... ..	50%
65.02.000	Hat-shapes, plaited, etc. ... ..	50%
65.03.000	Felt hats and other felt headgear ... ..	50%
65.04.000	Hats and other headgear, plaited or made from plaited or other strips of any material ... ..	50%
65.05.000	Hats and other headgear knitted or crocheted or made up from lace, felt or other textile fabric in the piece, whether or not lined or trimmed ... ..	50%
65.06.000	Other headgear, whether or not lined or trimmed ... ..	50%
65.07.000	Head-bands, linings, covers, hat foundations, hat frames, etc., for headgear ... ..	40%
66.01.000	Umbrellas and sunshades ... ..	65%
66.02.000	Walking-sticks, canes, whips, riding-crops and the like ... ..	55%
66.03.000	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02 ... ..	40%
67.01.001	Feather dusters ... ..	55%
67.01.009	Skins and other parts of birds ... ..	55%
67.02.000	Artificial flowers, etc. ... ..	55%
67.03.000	Human hair, etc. ... ..	55%
67.04.000	Wigs, etc. ... ..	55%
68.01.000	Road and paving setts, etc. ... ..	50%
68.02.001	Stone balls for crushing mills ... ..	40%
68.02.002	Sinks and basins of stone ... ..	40%
68.02.003	Building and monumental stone ... ..	50%
68.02.009	Other worked monumental stone ... ..	50%
68.03.000	Worked slate and slate articles ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
68.04.001	Hand polishing stones, etc. ... ..	55%
68.04.009	Other hand polishing stones, etc. ... ..	55%
68.06.000	Natural or artificial abrasive powder or grain, on a base of woven fabric, etc. ... ..	55%
68.07.000	Slag wool and similar mineral wools, etc. ... ..	40%
68.08.001	Pipes, tubes and fittings of asphalt ... ..	40%
68.08.009	Other articles of asphalt ... ..	40%
68.09.000	Panels, boards and similar articles of vegetable fibre, etc. ... ..	50%
68.10.000	Articles of plastering material ... ..	40%
68.11.001	Railway sleepers ... ..	30%
68.11.002	Bath tubs, sinks, cisterns and shower trays ... ..	65%
68.11.003	Lavatory bowls, bidets and similar sanitary ware ... ..	65%
68.11.009	Other articles of cement ... ..	40%
68.12.001	Pipes and tubes and fittings thereof ... ..	50%
68.12.002	Sheets, plain or corrugated, guttering, ridgings, tiles, etc. of asbestos cement ... ..	50%
68.12.003	Packing washers and joints of asbestos cement ... ..	40%
68.12.004	Lavatory basins, sinks and similar sanitary ware ... ..	30%
68.12.009	Other articles of asbestos cement ... ..	50%
68.13.001	Pipes and tubes and fittings of asbestos ... ..	50%
68.13.002	Gaskets and asbestos packing ... ..	50%
68.13.003	Filter blocks of asbestos ... ..	40%
68.13.004	Fabric in the piece or cut to shape, of asbestos ... ..	50%
68.13.009	Other fabricated asbestos ... ..	50%
68.14.000	Friction material of a kind suitable for brakes, etc. ... ..	30%
68.15.000	Worked mica and articles of mica ... ..	40%
68.16.000	Articles of stone or other mineral substances, a.e.s. ... ..	55%
69.01.000	Heat-insulating bricks, etc., of siliceous fossil meals or of similar siliceous earths ... ..	40%
69.02.000	Refractory bricks, etc., other than goods falling within heading No. 69.01 ... ..	40%
69.03.000	Refractory goods, other than goods falling within heading No. 69.01 ... ..	40%
69.04.000	Building bricks ... ..	50%
69.05.000	Roofing tiles, etc., including architectural ornaments ... ..	50%
69.06.001	Guttering ... ..	50%
69.06.002	Rain water pipes ... ..	50%
69.06.009	Other piping conduits and guttering ... ..	50%
69.07.000	Unglazed setts, flags and paving, hearth and wall tiles ... ..	55%
69.08.000	Glazed setts, flags and paving, hearth and wall tiles ... ..	80%
69.09.002	Laboratory, chemical or industrial wares for laboratory use ... ..	30%
69.09.009	Other chemical wares ... ..	50%
69.10.001	Lavatory cisterns without toilet bowls ... ..	80%
69.10.009	Other sanitary fixtures ... ..	80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
69.11.000	Tableware and other articles for household use of porcelain or china ... ..	80%
69.12.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery ... ..	80%
69.13.001	Articles of personal adornment ... ..	65%
69.13.009	Other statuettes, ornaments and articles of furniture ...	65%
69.14.001	Door and window fittings ... ..	50%
69.14.009	Other ceramic articles, n.e.s. ... ..	50%
70.01.001	"Enamel" glass in the mass ... ..	40%
70.01.009	Other waste glass ... ..	40%
70.03.001	Solid glass balls ... ..	40%
70.03.009	Other rods and tubes, unworked ... ..	40%
70.04.000	Unworked cast or rolled glass ... ..	40%
70.05.000	Drawn or blown glass, unworked, in rectangles ...	40%
70.06.000	Cast, rolled, drawn or blown glass, surface ground but not further worked ... ..	40%
70.07.000	Cast, rolled, drawn or blown glass, etc., cut to shape ...	40%
70.08.000	Safety glass consisting of toughened or laminated glass, shaped or not ... ..	55%
70.09.000	Glass mirrors unframed, framed or backed ... ..	55%
70.10.001	Carboys, flasks and similar containers, stoppers and other closures made of glass ... ..	50%
70.10.002	Bottles and jars ... ..	65%
70.10.009	Other conveyance and packing containers of glass ...	65%
70.11.000	Glass envelopes for electric lamps, electronic valves or the like ... ..	40%
70.12.000	Glass inners for vacuum flasks or for other vacuum vessels ... ..	40%
70.13.000	Glassware of a kind commonly used for tables, kitchens, etc., or for similar uses ... ..	55%
70.14.001	Glass chimneys for lamps and lanterns ... ..	50%
70.14.009	Other glassware ... ..	50%
70.15.000	Clock and watch glasses and similar glasses ... ..	40%
70.16.000	Bricks, tiles, slabs of pressed or moulded glass ...	50%
70.17.001	Laboratory glassware ... ..	20%
70.17.009	Other laboratory, hygienic and pharmaceutical glassware ... ..	40%
70.18.000	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses ... ..	20%
70.19.001	Articles of personal adornment of glass, including imitation precious and semi-precious stones ...	55%
70.19.009	Other decorative glass articles ... ..	55%
70.20.010	Yarn, slivers and rovings ... ..	20%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
70.20.021	Furnishing fabrics of glass fibres, knitted or crocheted	55%
70.20.029	Other fabrics of glassfibre ... ..	55%
70.20.031	Glass fibre (including wool) ... ..	20%
70.20.039	Articles made of glass fibre or wool ... ..	50%
70.21.001	Floats for fishing nets, glass ... ..	40%
70.21.009	Other articles of glass ... ..	50%
71.01.000	Pearls, unworked or worked, but not mounted, set or strung ... ..	65%
71.02.010	Diamonds, rough, unsorted ... ..	65%
71.02.020	Industrial diamonds, sorted, whether or not worked ...	55%
71.02.030	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted ... ..	70%
71.02.040	Diamonds, other than industrial diamonds, cut or otherwise worked but not mounted or set ... ..	70%
71.02.050	Other precious or semi-precious stones ... ..	70%
71.03.000	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) ...	70%
71.04.000	Dust and powder of natural or synthetic precious or semi-precious stones ... ..	55%
71.05.010	Unwrought silver ... ..	40%
71.05.020	Other silver ... ..	40%
71.06.000	Rolled silver, unworked or semi-manufactured ...	40%
71.07.011	Gold bullion, non-monetary, unworked ... ..	30%
71.07.012	Gold, partly worked, non-monetary ... ..	40%
71.07.019	Gold, monetary ... ..	30%
71.08.000	Rolled gold on base metal or silver, unworked or semi-manufactured ... ..	30%
71.09.010	Platinum and platinum alloys, unwrought ... ..	40%
71.09.020	Other metals of the platinum group and alloys thereof, unwrought (i.e. in lumps, grains, ingots and other primary forms) ... ..	40%
71.09.030	Semi-manufactured bars, sheets, strip, etc., of platinum	40%
71.10.000	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured ... ..	40%
71.11.010	Gold sweepings ... ..	50%
71.11.020	Other sweepings and residues of precious metal ...	55%
71.12.000	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) ... ..	95%
71.13.000	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12	95%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
71.14.001	Other articles of precious metal for laboratory or for technical use ... ..	30%
71.14.009	Other articles of precious metal ... ..	95%
71.15.000	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) ... ..	95%
71.16.001	Beads and necklaces composed of artificial plastic materials and other non-precious materials ...	95%
71.16.009	Other imitation jewellery ... ..	95%
73.01.000	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms ... ..	20%
73.02.010	Ferro-manganese ... ..	Free
73.02.020	Ferro-silicon ... ..	Free
73.02.030	Other ferro alloys ... ..	Free
73.03.010	Waste and scrap metal of pig or cast iron ... ..	Free
73.03.020	Waste and scrap metal of alloy steel ... ..	Free
73.03.030	Other waste and scrap metal of iron or steel ... ..	Free
73.04.000	Shot and angular grit, of iron or steel, whether or not graded, wire pellets of iron or steel ... ..	20%
73.05.010	Iron or steel powders, including sponge iron powder ... ..	20%
73.05.020	Sponge iron or steel, not in powder form ... ..	20%
73.06.010	Puddled bars and pilings; blocks, lumps and similar forms ... ..	20%
73.06.020	Ingots, of iron or steel other than of high carbon or alloy steel ... ..	30%
73.07.000	Blooms, billets, slabs and sheet bars (including tin-plate bars), of other than high carbon or alloy steel ... ..	30%
73.08.000	Iron or steel coils for re-rolling, of other than high carbon or alloy steel ... ..	20%
73.09.000	Universal plates of iron or steel, of other than high carbon or alloy steel ... ..	55%
73.10.011	Wire rod of iron or steel other than of high carbon or alloy steel, round or square, of a diameter or square cross-section of 5.5 mm. or more ... ..	30%
73.10.019	Other wire rod of iron or steel, other than of high carbon or alloy steel ... ..	30%
73.10.021	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded, of iron or steel, other than of high carbon or alloy steel, round or square, of a diameter or square cross-section of 5.5 mm. or more ... ..	55%
73.10.029	Bars and rods (excluding wire rod) not further worked than hot-rolled or extruded, of iron or steel, other than of high carbon, of other dimension ... ..	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.10.031	Bars and rods, forged, of iron or steel, round or square, of a diameter or square cross-section of 5.5 mm. or more ... ..	55%
73.10.032	Hollow mining drill steel ... ..	20%
73.10.039	Other bars and rods ... ..	55%
73.11.010	U, I or H sections of less than 80 mm. ... ..	30%
73.11.020	U, I or H sections, 80 mm. or more ... ..	30%
73.11.031	Angles, of a side width from 2.5 cm. by 2.5 cm to 5.7 cm. by 5.7 cm., other than of high carbon or alloy steel ... ..	55%
73.11.039	Angles, shapes and sections, other, not further worked than hot-rolled or extruded, other than of high carbon or alloy steel ... ..	55%
73.11.040	Angles, shapes and sections, other, not further worked than cold-formed or cold-finished (other than of high carbon or alloy steel) ... ..	55%
73.11.050	Angles, shapes and sections, other, (other than of high carbon or alloy steel) ... ..	55%
73.11.060	Sheet-piling (other than of high carbon or alloy steel)	30%
73.12.001	Strip of width 1.3 cm. to 12.7 cm. of thickness exceeding 3 mm. (other than of high carbon and alloy steel)	55%
73.12.009	Other hoop and strip, of iron and steel ... ..	30%
73.13.011	Rolled but not further worked, of a thickness of more than 4.75 mm. but excluding universal plates (other than of high carbon or alloy steel) ... ..	30%
73.13.019	Coils, rolled but not further worked, of a thickness of more than 4.75 mm. (other than of high carbon or alloy steel) ... ..	20%
73.13.021	Rolled but not further worked, of a thickness of 3 mm. or more, but not more than 4.75 mm. (other than of high carbon or alloy steel) ... ..	30%
73.13.029	Coils, rolled but not further worked, of a thickness of 3 mm. or more, but not more than 4.75 mm. (other than of high carbon or alloy steel) ... ..	20%
73.13.031	Rolled but not further worked, of a thickness of more than 1.5 mm. but less than 3 mm. ... ..	30%
73.13.032	Coils, rolled but not further worked, of a thickness of more than 1.5 mm. but less than 3 mm. (other than of high carbon or alloy steel) ... ..	20%
73.13.039	Rolled but not further worked, of a thickness of 1.5 mm. or less ... ..	30%
73.13.040	Tinned (other than of high carbon or alloy steel) ... ..	10%
73.13.051	Other, galvanized, flat or corrugated, of a thickness thickness of 1.5 mm. or more ... ..	50%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
73.13.052	Other, galvanized, flat or corrugated, of a thickness of less than 1.5 mm. ... ..	30%
73.13.053	Other, flat and uncoated ... ..	30%
73.13.059	Other, including enamelled, printed, lithographed, embossed or lacquered ... ..	55%
73.14.000	Iron or steel wire, whether or not coated, but not insulated ... ..	30%
73.15.010	Ingots of high carbon steel ... ..	Free
73.15.020	Ingots of stainless or heat resisting steel ... ..	Free
73.15.030	Ingots of other alloy steel ... ..	Free
73.15.040	Blooms, billets, slabs and sheet bars (including tin-plate bars), of iron or steel; pieces roughly shaped by forging, of high carbon steel ... ..	20%
73.15.050	Blooms, billets, slabs and sheet bars (including tin-plates bars), of iron or steel; pieces roughly shaped by forging, of stainless or heat-resisting steel ... ..	20%
73.15.060	Blooms, billets, slabs and sheet bars (including tin-plate bars); pieces roughly shaped by forging, of other alloys steel ... ..	20%
73.15.070	Coils for re-rolling of high carbon steel ... ..	20%
73.15.080	Coils for re-rolling of stainless or heat-resisting steel ... ..	20%
73.15.090	Coils for re-rolling of other alloy steel ... ..	20%
73.15.100	Wire rod of high carbon steel ... ..	30%
73.15.110	Wire rod of stainless or heat-resisting steel ... ..	50%
73.15.120	Wire rod of other alloy steel ... ..	30%
73.15.130	Bars and rods (excluding wire rod), hollow mining drill steel, of high carbon steel ... ..	20%
73.15.140	Bars and rods (excluding wire rod), hollow mining drill steel, of stainless or heat-resisting steel ... ..	20%
73.15.150	Bars and rods (excluding wire rod), hollow mining drill steel, of other alloy steel ... ..	20%
73.15.160	Angles, shapes and sections, of high carbon steel ... ..	30%
73.15.170	Angles, shapes and sections, of stainless or heat-resisting steel ... ..	30%
73.15.180	Angles, shapes and sections, of other alloy steel ... ..	30%
73.15.190	Universal plates of high carbon or alloy steel ... ..	55%
73.15.200	Sheets and plates, rolled but not further worked, of a thickness of more than 4.75 mm. (excluding universal plates), of high carbon steel ... ..	25%
73.15.210	Sheets and plates, rolled but not further worked, of a thickness of more than 4.75 mm. (excluding universal plates), of stainless or heat-resisting steel ... ..	25%
73.15.220	Sheets and plates, rolled but not further worked, of a thickness of more than 4.75 mm. (excluding universal plates), of other alloy steel ... ..	25%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
73.15.230	Sheets and plates, rolled but not further worked, of a thickness of 3 mm. or more, but not more than 4.75 mm., of high carbon steel ... ..	25%
73.15.240	Sheets and plates, rolled but not further worked, of a thickness of 3 mm., or more, but not more than 4.75 mm., of stainless or heat-resisting steel ...	25%
73.15.250	Sheets and plates, rolled but not further worked, of a thickness of 3 mm., or more, but not more than 4.75 mm., of other alloy steel ... ..	25%
73.15.260	Sheets and plates, rolled but not further worked, of thickness of less than 3 mm., of high carbon steel	25%
73.15.310	Sheets and plates, rolled but not further worked, of a thickness of less than 3 mm., of stainless or heat-resisting steel ... ..	25%
73.15.320	Sheets and plates, rolled but not further worked, of a thickness of less than 3 mm., of other alloy steel	25%
73.15.330	Sheets and plates, other, worked, of high carbon steel	55%
73.15.340	Sheets and plates, other, worked, of stainless or heat-resisting steel ... ..	55%
73.15.350	Sheets and plates, other, worked, of other alloy steel	55%
73.15.360	Hoop and strip of high carbon steel ... ..	20%
73.15.370	Hoop and strip of stainless or heat-resisting steel ...	20%
73.15.380	Hoop and strip of other alloy steel ... ..	20%
73.15.390	Iron or steel wire (excluding wire rod) of high carbon steel ... ..	30%
73.15.400	Iron or steel wire (excluding wire rod) of stainless or heat-resisting steel ... ..	30%
73.15.410	Iron or steel wire (excluding wire rod) of other alloy steel ... ..	30%
73.16.010	Rails ... ..	20%
73.16.020	Other than railway and tramway truck construction materials, of iron or steel ... ..	20%
73.17.001	Rain water pipes ... ..	40%
73.17.009	Other tubes and pipes of cast iron ... ..	40%
73.18.011	Tubes and pipes and blanks therefor, of iron or steel seamless, galvanized ... ..	55%
73.18.012	Tubes and pipes and blanks therefor, of iron or steel, seamless, other ... ..	55%
73.18.019	Blanks for tubes or pipes ... ..	40%
73.18.021	Other tubes and pipes, galvanized, of a diameter of 12.5 cm. or more ... ..	65%
73.18.022	Other tubes and pipes of a diameter of less than 12.5 cm. ... ..	50%
73.18.023	Other tubes and pipes, non-galvanized, of a diameter of 12.5 cm. or more ... ..	55%
73.18.029	Other tubes and pipes ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.19.000	High-pressure hydro-electric conduits of steel, whether or not reinforced ... ..	20%
73.20.000	Tube and pipe fittings of iron or steel ... ..	30%
73.21.001	Louvre windows of steel ... ..	55%
73.21.002	Other windows, and doors, of steel ... ..	55%
73.21.009	Other structures and parts of structures ... ..	55%
73.22.000	Reservoirs and similar containers of a capacity exceeding 300 litres ... ..	55%
73.23.000	Casks, drums, cans, boxes and similar containers, of iron or steel for the conveyance or packing of goods ... ..	50%
73.24.000	Containers, of iron or steel, for compressed or liquified gas ... ..	55%
73.25.000	Stranded wire, cables, of iron or steel ... ..	30%
73.26.001	Barbed wire ... ..	55%
73.26.009	Other twisted hoop or wire of a kind used for fencing ... ..	55%
73.27.001	Wire grill ... ..	55%
73.27.002	Expanded metal ... ..	55%
73.27.009	Other gauze, cloth, grill, netting etc., of iron or steel ... ..	55%
73.29.001	Bicycle and motor-cycle chains ... ..	Each Sh. 12 or 80%
73.29.009	Other chain and parts thereof, of iron or steel ... ..	40%
73.30.000	Anchors and grapnels and parts thereof, of iron or steel ... ..	50%
73.31.001	Nails (including roofing nails) ... ..	95%
73.31.009	Other tacks, staples, etc., whether or not with heads of other materials, of iron or steel ... ..	95%
73.32.001	Bolts, nuts and washers ... ..	95%
73.32.002	Wood screws, of iron or steel ... ..	95%
73.32.009	Rivets, cotter-pins, etc., and similar articles ... ..	95%
73.33.000	Needles for hand sewing, etc., of iron or steel ... ..	50%
73.34.000	Pins and the like, of iron or steel ... ..	40%
73.35.000	Springs and leaves for springs, of iron or steel ... ..	75%
73.36.010	Cooking apparatus, domestic, of iron or steel ... ..	50%
73.36.021	Portable oil burning pressure stoves, complete ... ..	Each Sh. 12 or 45%
73.36.029	Other stoves, domestic, of iron or steel ... ..	40%
73.36.030	Parts, of stoves, etc., of iron or steel ... ..	40%
73.37.000	Boilers, air heaters and hot air distributors, not electrically heated, of iron or steel ... ..	40%
73.38.011	Enamelled cups, mugs, plates, trays and saucers, of a diameter not exceeding 7 cm. ... ..	Each Cents 50 or 65%
73.38.012	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 7 cm. but not exceeding 10 cm. ... ..	Each Cents 85 or 65%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.38.013	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 10 cm. ... ..	Each Sh. 1.15 or 65%
73.38.014	Enamelled basins, bowls and dishes of a diameter not exceeding 16 cm. ... ..	Each cents 85 or 65%
73.38.015	Enamelled basins, bowls and dishes of a diameter exceeding 16 cm. but not exceeding 22 cm. ... ..	Each Sh. 1.15 or 65%
73.38.016	Enamelled basins, bowls and dishes of a diameter exceeding 22 cm. ... ..	Each Sh. 1.60 or 65%
73.38.017	Enamelled stew pans, saucepans and casseroles ... ..	55%
73.38.018	Other enamel hollow-ware ... ..	55%
73.38.019	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel ... ..	55%
73.38.901	Domestic utensils of stainless steel ... ..	55%
73.38.902	Household buckets (excluding enamelled) ... ..	50%
73.38.903	Other domestic articles (excluding enamelled) and parts thereof ... ..	55%
73.38.909	Parts of articles of domestic utensils of iron or steel ... ..	50%
73.38.021	Lavatory cisterns, of iron or steel, and parts thereof ... ..	50%
73.38.022	Sanitary buckets and similar appliances for refuse collection and disposal, of iron or steel ... ..	40%
73.38.023	Bath tubs, shower trays and wash basins ... ..	50%
73.38.029	Other articles for domestic purposes, of iron or steel ... ..	50%
73.40.010	Castings of iron in the rough state ... ..	30%
73.40.020	Castings of steel in the rough state ... ..	30%
73.40.030	Steel and iron forgings and stampings in the rough state ... ..	30%
73.40.040	Hangers, stays and similar supports for fixing, piping and tubing ... ..	40%
73.40.041	Traps and snares for destruction of pests ... ..	55%
73.40.042	Tanks, etc., of a capacity of 136 litres or more designed for pressure of less than 7 kg. per square centimetre, of stainless steel of a thickness not exceeding 6 mm. ... ..	50%
73.40.043	Tanks, etc., of a capacity of 136 litres or more designed for pressure of less than 7 kg. per square centimetre, of stainless steel of thickness exceeding 6 mm. ... ..	50%
73.40.044	Tanks, vats and similar vessels, other ... ..	40%
73.40.046	Ends and lids for compressed gas containers ... ..	40%
73.40.047	Inspection traps, gratings, drain covers and similar castings for sewage water systems and the like ... ..	40%
73.40.048	Manhole covers of weight 25 kg. to 200 kg. ... ..	55%
73.40.049	Guttering and gutter spouts ... ..	55%
73.40.991	Balls or pieces for use in grinding and crushing mills ... ..	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.40.992	Metallurgical pots and crucibles not fitted with mechanical or thermal equipment; supports or chaplets for foundry moulding cores ... ..	30%
73.40.993	Fittings for electrical wiring, such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains ... ..	40%
73.40.994	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners ... ..	40%
73.40.995	Forged hooks of a kind used with cranes, hoists and winches ... ..	40%
73.40.996	Road studs ... ..	30%
73.40.999	Other articles of iron or steel ... ..	55%
74.01.010	Copper matte, cement copper (precipitated copper) ...	40%
74.01.020	Copper waste and scrap ... ..	20%
74.01.030	Copper, unrefined (including blister copper but excluding cement copper) ... ..	30%
74.01.040	Copper, refined (including copper alloys other than master alloys), unwrought ... ..	30%
74.02.000	Master alloys of copper ... ..	30%
74.03.001	Bars, rods, angles, shapes and sections, wrought ...	30%
74.03.009	Wire ... ..	30%
74.04.001	Enamelled, printed, lithographed, embossed or lacquered wrought plates, etc. ... ..	50%
74.04.009	Other wrought plates, etc. ... ..	40%
74.05.000	Copper foil, of a thickness (excluding any backing) not exceeding 0.15 mm. ... ..	40%
74.06.000	Copper powders and flakes ... ..	40%
74.07.000	Tubes and pipes and blanks therefor, of copper; hollow bars of copper ... ..	40%
74.08.000	Tube and pipe fittings, of copper ... ..	40%
74.10.000	Stranded wire, cables, cordage, ropes, etc., of copper wire ... ..	40%
74.11.001	Wire grill, of copper ... ..	40%
74.11.002	Expanded metal, of copper ... ..	40%
74.11.009	Other gauze, netting, etc., of copper ... ..	40%
74.15.001	Nails, tacks, staples, of iron or steel with heads of copper	40%
74.15.002	Bolts, nuts and washers ... ..	40%
74.15.003	Wood screws ... ..	40%
74.15.009	Other rivets, cutters, etc., of copper ... ..	40%
74.16.000	Springs, of copper ... ..	50%
		or 55%
74.17.001	Portable oil burning pressure stoves, complete ...	Each Sh. 17.15
74.17.002	Other apparatus ... ..	50%
74.17.009	Parts of cooking and heating apparatus of copper ...	40%
74.18.010	Domestic articles and parts thereof ... ..	40%



## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
74.18.020	Sanitary ware for indoor use and parts thereof ...	50%
74.19.001	Tanks, vats or similar vessels ...	50%
74.19.002	Chain and parts thereof, of copper ...	40%
74.19.009	Other articles of copper ...	50%
75.01.010	Nickel mattes, nickel sinters and other intermediate products of nickel ...	40%
75.01.020	Nickel waste and scrap ...	20%
75.01.030	Unwrought nickel ...	30%
75.02.000	Wrought bars, rods, angles, shapes and sections, of nickel ...	40%
75.03.000	Wrought plates, sheets, of nickel ...	40%
75.04.000	Tubes and pipes, of nickel ...	40%
75.05.000	Electro-plating anodes, of nickel ...	40%
75.06.001	Other articles of nickel of a kind used for household purposes ...	50%
75.06.009	Other articles of nickel ...	40%
76.01.010	Aluminium waste and scrap ...	20%
76.01.020	Aluminium and aluminium alloys, unwrought ...	30%
76.02.001	Bars, rods, angles, shapes and sections, of aluminium ...	30%
76.02.009	Aluminium wire ...	50%
76.03.001	Corrugated sheets ...	40%
76.03.002	Plates and sheets (flat) including coils of a thickness less than 7 mm. ...	50%
76.03.003	Plates and sheets (flat) enamelled, printed, lithographed, embossed or lacquered ...	50%
76.03.004	Plates, sheets and strips, other ...	40%
76.03.005	Circles of a thickness less than 7 mm. ...	50%
76.03.009	Circles, other, of aluminium ...	40%
76.04.000	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness not exceeding 0.20 mm. ...	40%
76.05.000	Aluminium powders and flakes ...	50%
76.06.000	Tubes and pipes and blanks therefor, of aluminium, hollow bars of aluminium ...	50%
76.07.000	Tubes and pipe fittings, of aluminium ...	40%
76.08.001	Louvre windows of aluminium ...	55%
76.08.002	Other windows and doors ...	55%
76.08.009	Other structures of aluminium ...	55%
76.09.000	Reservoirs, tanks, of aluminium, of a capacity exceeding 300 litres ...	50%
76.10.001	Aluminium milk containers of 10 litres or less ...	65%
76.10.002	Aluminium milk containers of more than 10 litres ...	40%
76.10.009	Other aluminium casks and drums ...	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
76.11.000	Containers of aluminium, for compressed or liquefied gas ... ..	55%
76.12.001	Cables and conductors, whether or not steel cored, of a diameter of 4 mm. to 16 mm. ... ..	40%
76.12.009	Other cables, etc., of aluminium ... ..	40%
76.15.011	Hollow-ware and parts thereof, of aluminium ... ..	55%
76.15.019	Other articles of domestic use and parts thereof, of aluminium ... ..	55%
76.15.020	Sanitary ware and parts thereof, of aluminium ... ..	50%
76.16.001	Gauze, cloth, grill, etc., of aluminium wire ... ..	50%
76.16.002	Expanded metal of aluminium ... ..	50%
76.16.003	Bolts, nuts, washers, etc., of aluminium ... ..	50%
76.16.004	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness not exceeding 6 mm., of aluminium ... ..	50%
76.16.005	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness exceeding 6 mm., of aluminium ... ..	50%
76.16.006	Other tanks, vats and similar vessels, of aluminium ... ..	40%
76.16.009	Other articles of aluminium ... ..	40%
77.01.010	Magnesium waste (excluding shavings of uniform size) and scrap ... ..	20%
77.01.020	Magnesium, unwrought ... ..	30%
77.02.001	Wrought bars, rods, angles, shapes and sections, etc., of magnesium ... ..	40%
77.02.009	Other articles of magnesium ... ..	40%
77.04.010	Beryllium, unwrought, and beryllium waste and scrap ... ..	30%
77.04.020	Beryllium, wrought, and articles of beryllium ... ..	40%
78.01.010	Lead waste and scrap ... ..	20%
78.01.020	Unrefined lead ... ..	30%
78.01.030	Refined lead, excluding lead alloys ... ..	40%
78.01.040	Lead alloys ... ..	40%
78.02.000	Wrought bars, rods, angles, shapes and sections, of lead; lead wire ... ..	40%
78.03.000	Wrought plates, sheets and strip, of lead ... ..	40%
78.04.000	Lead foil ... ..	40%
78.05.000	Tubes and pipes and blanks therefor, of lead ... ..	40%
78.06.001	Containers and tubes of lead ... ..	40%
78.06.002	Fibres or strands for packing or lagging, of lead ... ..	40%
78.06.009	Other articles of lead ... ..	40%
79.01.010	Zinc waste and scrap (other than dust) ... ..	20%
79.01.020	Zinc and zinc alloys, unwrought ... ..	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
79.02.000	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire ... ..	40%
79.03.010	Plates, sheets, strip and foil, of zinc ... ..	40%
79.03.020	Powders, dust (blue powder) and flakes, of zinc ...	40%
79.04.001	Rain water pipes, of zinc ... ..	40%
79.04.009	Other tubes and pipes of zinc ... ..	40%
79.06.001	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc ... ..	40%
79.06.002	Domestic zinc articles ... ..	50%
79.06.009	Other articles of zinc ... ..	50%
80.01.010	Tin waste and scrap ... ..	20%
80.01.020	Tin and tin alloys, unwrought ... ..	30%
80.02.000	Wrought bars, rods, angles, shapes and sections, of tin; tin wire ... ..	40%
80.03.000	Wrought plates, sheets and strip, of tin ... ..	30%
80.04.000	Tin foil ... ..	40%
80.05.000	Tubes and pipes and blanks therefor, of tin ...	30%
80.06.001	Other articles of tin of a kind used for domestic purposes ... ..	50%
80.06.009	Other articles of tin ... ..	40%
81.01.010	Unwrought tungsten; tungsten waste and scrap ...	40%
81.01.020	Wrought tungsten and articles of tungsten ... ..	40%
81.02.010	Unwrought molybdenum; molybdenum waste and scrap ... ..	40%
81.02.020	Wrought molybdenum and articles of molybdenum ...	40%
81.03.010	Unwrought tantalum; tantalum waste and scrap ...	40%
81.03.020	Wrought tantalum and articles of tantalum ... ..	30%
81.04.010	Uranium depleted in U235 or of thorium and their alloys unwrought or wrought and articles thereof; waste and scrap of uranium depleted in U235 or of thorium ... ..	20%
81.04.020	Waste and scrap of the metals of this heading, etc.	40%
81.04.030	Wrought metals of this heading, etc. ... ..	40%
82.01.000	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, sickles, etc., used in agri- culture, horticulture or forestry ... ..	40%
82.02.001	Butchers' saws ... ..	40%
82.02.009	Other saws ... ..	30%
82.03.010	Wrenches and spanners (excluding tap wrenches) ...	30%
82.03.020	Files and rasps ... ..	30%
82.03.031	Twizzers ... ..	40%
82.03.032	Perforating punches ... ..	40%
82.03.033	Sealing pliers and seal closers ... ..	40%
82.03.039	Other hand tools ... ..	30%
82.04.001	Bottle openers, cork screws, egg whisks, poker, tongs, can openers ... ..	55%
82.04.002	Flat irons ... ..	80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
82.04.009	Other hand tools ... ..	30%
82.05.000	Interchangeable tools, etc., for hand tools or machine tools ... ..	30%
82.06.001	Blades and cutters of a kind used domestically or by butchers, bakers or other retail traders ... ..	40%
82.06.009	Other knives for machines ... ..	30%
82.07.000	Tool-tips and plates of sintered metal carbides ... ..	30%
82.08.000	Coffee-mills, mincers, juice-extractors of a kind used for domestic purposes ... ..	50%
82.09.000	Knives with cutting blades, serrated or not ... ..	30%
		Each cents
82.11.001	Razor blades, including disposal razors ... ..	15 or 120%
82.11.009	Other razor blades ... ..	95%
82.12.000	Scissors (including tailors' shears), and blades therefor ... ..	40%
82.13.000	Other articles of cutlery ... ..	50%
82.14.000	Spoons, forks, fish-eaters, butter-knives, ladles and similar kitchen or tableware ... ..	55%
82.15.000	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14 ... ..	40%
83.01.001	Padlocks and keys therefor ... ..	75%
83.01.002	Locks and keys therefor, for automobiles, and parts thereof ... ..	75%
83.01.009	Other locks and padlocks ... ..	75%
83.02.001	Base metal fittings and mountings for road motor vehicles ... ..	40%
83.02.002	Hinges, door and window fittings other than those of tariff No. 83.02.001 ... ..	55%
83.02.009	Other base metal fittings ... ..	40%
83.03.000	Safes, strong-boxes and the like, of base metal ... ..	40%
83.04.000	Filing cabinets, racks, and similar office equipment, of base metal ... ..	50%
83.05.000	Fittings for loose-leaf binders, for files or for stationery, of base metal ... ..	95%
83.06.001	Statuettes and other ornaments of a kind used indoors, of base metal ... ..	50%
83.06.009	Picture frames and mirrors ... ..	50%
83.07.001	Hurricane lamps of a type which burn oil by means of a wick ... ..	40%
83.07.002	Pressure lamps ... ..	40%
83.07.003	Street lamps ... ..	40%
83.07.009	Other lamps and lighting fittings, of base metal ... ..	40%
83.08.000	Flexible tubing and piping, of base metal ... ..	30%
83.09.001	Beads and spangles, of base metal ... ..	55%
83.09.009	Other clasps, frames, etc., of base metal ... ..	55%
83.11.000	Bells and gongs, non-electric, of base metal ... ..	50%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
83.13.001	Crown corks ... ..	55%
83.13.009	Other stoppers, etc. of base metal ... ..	30%
83.14.000	Sign-plates, etc. of base metal ... ..	50%
83.15.001	Arc welding electrodes ... ..	55%
83.15.009	Other wire rods, etc. of base metal ... ..	40%
84.01.010	Steam or other vapour generating boilers and super heated water boilers ... ..	30%
84.01.020	Parts falling under heading No. 84.01 ... ..	20%
84.02.010	Auxiliary plant for use with boilers ... ..	30%
84.02.020	Parts falling under heading No. 84.02 ... ..	20%
84.03.000	Producer gas and water gas generators ... ..	30%
84.05.011	Steam engines incorporating boilers ... ..	30%
84.05.019	Power units, not incorporating boilers ... ..	30%
84.05.020	Parts of heading No. 84.05 ... ..	20%
84.06.010	Aircraft engines, complete assemblies ... ..	40%
84.06.020	Parts of aircraft engines ... ..	10%
84.06.031	Engines for road motor vehicles ... ..	40%
84.06.032	Engines for tractors ... ..	40%
84.06.039	Engines for other vehicles, other than for marine propulsion ... ..	40%
84.06.040	Outboard marine engines ... ..	40%
84.06.050	Marine propulsion engines, other than outboard ... ..	20%
84.06.060	Other engines ... ..	40%
84.06.071	Parts of engines for road motor vehicles ... ..	40%
84.06.072	Parts of engines for tractors ... ..	40%
84.06.073	Parts of engines for other vehicles, other than for marine propulsion ... ..	40%
84.06.074	Parts of outboard marine engines ... ..	30%
84.06.075	Parts of marine engines, other than outboard ... ..	20%
84.06.079	Parts of other internal combustion engines ... ..	40%
84.07.010	Water turbines ... ..	30%
84.07.020	Other hydraulic engines and motors ... ..	30%
84.07.030	Regulators for and parts of hydraulic engines ... ..	30%
84.08.010	Reaction engines ... ..	30%
84.08.021	Jet and gas turbine for aircraft turbo propellers ... ..	10%
84.08.022	Other turbo propellers ... ..	30%
84.08.030	Other gas turbines ... ..	30%
84.08.041	Spring operated and weight operated motors ... ..	40%
84.08.042	Other engines and motors ... ..	40%
84.08.051	Parts of jet and gas turbine engines for aircraft, other ... ..	20%
84.08.052	Parts of reaction engines and turbo propellers, other ... ..	20%
84.08.060	Parts of the engines and motors of tariff Nos. 84.08.022 and 84.08.030 ... ..	20%
84.09.000	Mechanically propelled road rollers ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.10.010	Pumps for dispensing fuel or lubricants, of the types used in filling stations ... ..	50%
84.10.051	Hydraulic ram water powered pumps (hydrams) ...	Free
84.10.052	Other pumps for liquids and liquid elevators ...	40%
84.10.059	Other pumps, for road motor vehicles ... ..	40%
84.10.061	Parts of pumps of tariff Nos. 84.10.010, 84.10.052 and 84.10.059 ... ..	40%
84.10.069	Parts of pumps, other ... ..	40%
84.11.011	Pumps or compressors, for road motor vehicles ...	50%
84.11.019	Pumps or compressors, other ... ..	55%
84.11.021	Parts for pumps or compressors, for road motor vehicles ... ..	40%
84.11.029	Parts for pumps or compressors, other ... ..	35%
84.11.031	Free piston generators for gas turbines ... ..	35%
84.11.039	Parts, other, for free piston generators for gas turbines ... ..	35%
84.11.041	Fans, blowers and the like ... ..	35%
84.11.049	Parts thereof, other, of fans, blowers and the like ...	40%
84.12.000	Air conditioning machines, self-contained ... ..	50%
84.13.000	Furnace burners for liquid fuel, etc. ... ..	30%
84.14.000	Industrial and laboratory furnaces and ovens, non-electric ... ..	30%
84.15.011	Refrigerators, household type, electrical ... ..	50%
84.15.012	Refrigerators, household type, non-electrical ... ..	50%
84.15.020	Deep-freezers, household type ... ..	50%
84.15.030	Refrigerators and refrigerating equipment other than domestic ... ..	50%
84.15.041	Parts of refrigerators, household type ... ..	30%
84.15.049	Parts of refrigerators and refrigerating equipment other than domestic ... ..	30%
84.16.000	Calendering and similar rolling machines ... ..	30%
84.17.011	Domestic instantaneous or storage water heaters, non-electrical ... ..	30%
84.17.019	Parts of domestic water heaters ... ..	30%
84.17.021	Other instantaneous or storage water heaters, non-electrical ... ..	40%
84.17.022	Parts of other water heaters ... ..	30%
84.17.023	Other machinery plant and equipment ... ..	40%
84.17.029	Parts of machines and equipment of tariff No. 84.17.023	30%
84.18.011	Cream separators ... ..	30%
84.18.012	Centrifuges, as road motor vehicle parts ... ..	40%
84.18.013	Spin dryers ... ..	40%
84.18.019	Other centrifuges ... ..	40%
84.18.021	Filtering and purifying apparatus as road vehicle parts ... ..	55%
84.18.029	Filtering and purifying apparatus, other ... ..	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.18.031	Parts of the machines and apparatus falling within tariff Nos. 84.18.012 and 84.18.021 ... ..	40%
84.18.039	Parts of other machinery ... ..	30%
84.19.010	Dish washing machines, household type ... ..	55%
84.19.020	Other machinery ... ..	30%
84.19.031	Parts of dish washing machines ... ..	40%
84.19.039	Parts of other machinery ... ..	30%
84.20.010	Weighing machines ... ..	55%
84.20.020	Weights and parts ... ..	55%
84.21.001	Mechanical appliances for projecting, dispersing or spraying liquids or powders ... ..	40%
84.21.003	Road motor vehicle parts, dispersing liquids, etc. ...	40%
84.21.009	Other mechanical spraying appliances ... ..	40%
84.22.010	Pulley tackle and hoists, other than skip hoists; winches and capstans ... ..	40%
84.22.020	Ships' derricks; cranes, other than cable cranes; mobile lifting frames ... ..	40%
84.22.030	Elevators and conveyors, pneumatic ... ..	40%
84.22.040	Lifts and skip hoists ... ..	40%
84.22.050	Escalators (moving stairs) and moving pavements ...	40%
84.22.060	Other machinery ... ..	65%
84.22.070	Parts of lifting and handling machines ... ..	40%
84.23.010	Pile-drivers; snow-ploughs, self-propelled ... ..	30%
84.23.020	Bulldozers, angledozers and levellers ... ..	30%
84.23.030	Mechanical shovels and excavators, self-propelled ...	40%
84.23.040	Other machinery, self-propelled ... ..	30%
84.23.050	Boring and sinking machinery, not self-propelled ...	30%
84.23.060	Other machinery, not self-propelled ... ..	30%
84.23.070	Parts of earth-moving equipment ... ..	30%
84.24.011	Ploughs designed to be drawn by manual power or by animals, not self-propelled ... ..	40%
84.24.049	Lawn and sports ground rollers ... ..	40%
84.24.051	Parts of the machinery falling within tariff No.84.24.049	30%
84.24.052	Parts of ploughs ... ..	30%
84.25.010	Lawn mowers ... ..	40%
84.25.051	Parts of lawn mowers ... ..	30%
84.27.010	Machinery of a kind used in wine-making, etc. ...	30%
84.27.020	Parts of presses, crushers, etc. ... ..	20%
84.28.011	Plate mills and hammer mills ... ..	30%
84.28.021	Parts of plate mills and hammer mills ... ..	25%
84.29.010	Machinery, grain milling ... ..	30%
84.29.020	Parts of machinery of grain milling industry ... ..	20%
84.30.011	Tea processing machinery ... ..	30%
84.30.012	Sugar manufacturing or refining machinery ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.30.019	Other food processing machinery ... ..	40%
84.30.029	Parts of machinery not falling within any other heading	30%
84.31.010	Machinery for making cellulosic pulp ... ..	30%
84.31.020	Machinery for making or finishing paper or paper-board ... ..	30%
84.31.030	Parts of machinery for making or finishing cellulosic pulp, etc. ... ..	20%
84.32.010	Book-binding machinery ... ..	30%
84.32.020	Parts of book-binding machinery ... ..	20%
84.33.010	Paper and paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard ... ..	30%
84.33.020	Parts of machinery of tariff No. 84.33.010 ... ..	20%
84.34.011	Machinery, apparatus and accessories, of a kind used in offices ... ..	40%
84.34.019	Machinery, apparatus and accessories, other ... ..	30%
84.34.020	Printing type, for printing purposes, etc. ... ..	30%
84.34.031	Parts for machinery, apparatus, etc. ... ..	40%
84.34.039	Parts, other, for machinery, apparatus and accessories for type founding, etc. ... ..	20%
84.35.011	Rotary printing presses of a kind used in offices ...	40%
84.35.019	Other rotary presses ... ..	30%
84.35.021	Platen printing presses of a kind used in offices ...	40%
84.35.022	Other platen presses ... ..	30%
84.35.031	Other printing machinery of a kind used in offices ...	40%
84.35.032	Other printing machinery ... ..	30%
84.35.041	Machines for uses ancillary to printing of a kind used in offices ... ..	40%
84.35.042	Other machines for uses ancillary to printing ... ..	30%
84.35.051	Parts of machines of tariff Nos. 84.35.011, 84.35.021, 84.35.031 and 84.35.041 ... ..	30%
84.35.059	Parts, other than those of tariff No. 84.35.051 ... ..	20%
84.36.010	Machines for extruding man-made textiles ... ..	30%
84.36.020	Machines of a kind used for processing natural or man-made textile fibres ... ..	30%
84.36.030	Textile spinning or twisting machines ... ..	30%
84.37.010	Weaving machines (looms) ... ..	30%
84.37.020	Knitting machines ... ..	30%
84.37.030	Other machines ... ..	30%
84.38.010	Parts and accessories for use with the machines of heading No. 84.36 ... ..	30%
84.38.020	Auxiliary machinery for use with machines of heading No. 84.37 ... ..	30%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.38.030	Parts and accessories for use with the machines of heading No. 84.37 ... ..	30%
84.39.000	Machinery for the manufacture or finishing of felt in the piece or in shapes ... ..	30%
84.40.010	Cloth-washing machines, each of a dry linen capacity not exceeding 6 kg. ... ..	65%
84.40.020	Cloth-washing machines, each of a dry linen capacity exceeding 6 kg. ... ..	40%
84.40.030	Dry-cleaning machines ... ..	50%
84.40.040	Drying machines, industrial ... ..	40%
84.40.050	Cloth drying machines, other than industrial ... ..	40%
84.40.061	Wringers, mangles, shaker tumblers, tumbler dryers, ironing machines and steam presses for pressing garments ... ..	40%
84.40.069	Other machinery and machines ... ..	30%
84.40.071	Parts of machines of tariff Nos. 84.40.040 and 84.40.069	30%
84.40.079	Parts, other than those of tariff No. 84.40.071 ... ..	30%
84.41.010	Sewing machines ... ..	30%
84.41.020	Sewing machine needles, furniture specially designed for sewing machines, parts of the goods of tariff No. 84.41.010 ... ..	30%
84.42.000	Machinery for preparing or tanning leather, etc. ... ..	30%
84.43.010	Converters, ladies, ingot moulds and casting machines	30%
84.43.020	Parts of converters, etc. ... ..	20%
84.44.010	Rolling mills ... ..	30%
84.44.020	Rolls and parts ... ..	20%
84.45.010	Machine-tools operating by electric processes, etc. ... ..	30%
84.45.020	Gear cutting machines ... ..	30%
84.45.030	Lathes, metal working ... ..	30%
84.45.040	Reaming or milling machines, metal working ... ..	30%
84.45.050	Drilling or boring machines ... ..	30%
84.45.060	Sawing (including friction or abrasive cutting off) machines, metal working ... ..	30%
84.45.070	Planing machines, metal working ... ..	30%
84.45.080	Tapping or screw-cutting machines ... ..	30%
84.45.090	Sharpening, trimming, and similar machines ... ..	30%
84.45.100	Presses, metal working, other ... ..	30%
84.45.110	Forging machines and stamping machines ... ..	30%
84.45.120	Bending, forming, folding or flattening machines ... ..	30%
84.45.130	Shearing, punching or notching machines ... ..	30%
84.45.140	Other machine-tools for working metal or metal carbides ... ..	30%
84.46.000	Machine-tools for working stone, etc. ... ..	30%
84.47.000	Machine-tools for working wood, cork, etc. ... ..	30%
84.48.010	Work holders, self-opening dieheads, etc. ... ..	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.48.020	Parts and accessories suitable for use with the machine-tools of heading No. 84.45 ... ..	20%
84.48.030	Other accessories and parts for use with machine-tools of heading No. 84.46 or 84.47 ... ..	20%
84.49.010	Tools ... ..	30%
84.49.020	Parts of tools ... ..	20%
84.50.000	Gas-operated welding, brazing, cutting and surfaced tempering appliances ... ..	30%
84.51.010	Typewriters with ordinary characters, electric ... ..	50%
84.51.020	Typewriters with ordinary characters, non-electric ... ..	50%
84.51.030	Other typewriters; cheque-writing machines ... ..	50%
84.52.010	Calculating machines ... ..	50%
84.52.020	Accounting machines ... ..	50%
84.52.030	Cash registers ... ..	50%
84.52.040	Postage-franking, ticket issuing and similar machines ... ..	50%
84.53.010	Analogue machines and hybrid machines ... ..	95%
84.53.020	Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one output unit ... ..	95%
84.53.030	Complete digital central processing units; digital processors consisting of arithmetical logical and control elements ... ..	95%
84.53.040	Separately consigned digital central storage units ... ..	95%
84.53.050	Peripheral units, including control and adapting units ... ..	95%
84.53.060	Other off-line data processing equipment, n.e.s. ... ..	95%
84.54.010	Duplicating machines ... ..	50%
84.54.020	Other machines ... ..	50%
84.55.010	Parts and accessories of the typewriters of tariff Nos. 84.51.010, 84.51.020 and 84.51.030 ... ..	40%
84.55.020	Parts and accessories of the machines of heading Nos. 84.52 and 84.53 ... ..	40%
84.55.030	Parts and accessories of heading No. 84.54 and cheque writing machines ... ..	40%
84.56.010	Sorting, screening, separating or washing machines ... ..	30%
84.56.020	Crushing or grinding machinery ... ..	30%
84.56.030	Mixing or kneading machinery ... ..	30%
84.56.040	Machinery for agglomerating, moulding or shaping solid mineral fuels, etc. ... ..	30%
84.56.050	Parts of tariff Nos. 84.56.010 to 84.56.040 ... ..	30%
84.57.000	Glass-working machines; machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves ... ..	30%
84.58.000	Automatic vending machines ... ..	50%
84.59.010	Nuclear reactors and parts thereof ... ..	20%
84.59.020	Machines and mechanical appliances for public works, buildings or the like ... ..	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.59.030	Machines and mechanical appliances for the animal or vegetable fats and oils industry ... ..	30%
84.59.040	Machines and mechanical appliances for the rubber or artificial plastic materials industries ... ..	30%
84.59.050	Machines and mechanical appliances for the tobacco industry ... ..	30%
84.59.060	Machines and mechanical appliances for treating wood	30%
84.59.070	Machines and mechanical appliances for treating metal or metal carbides ... ..	30%
84.59.080	Other machines and mechanical appliances ... ..	40%
84.59.090	Parts of machines of tariff Nos. 84.59.020 to 84.59.080	30%
84.60.000	Moulding boxes for metal foundry; moulds of a type used for metal carbides ... ..	30%
84.61.000	Taps, cocks, valves and similar appliances ... ..	40%
84.62.000	Ball, roller or needle roller bearings ... ..	40%
84.63.000	Transmission shafts, cranks, bearing housings, plain shaft bearings, etc. ... ..	40%
84.64.000	Gaskets and similar joints of metal sheeting combined with other material ... ..	40%
84.65.000	Machinery parts, not containing electrical connectors	40%
85.01.010	D.C. motors and generators ... ..	30%
85.01.020	Other motors, including universal motors ... ..	30%
85.01.030	A.C. generators ... ..	30%
85.01.040	Generating sets with internal combustion piston engines	40%
85.01.050	Rotary converters ... ..	40%
85.01.060	Parts of goods of tariff Nos. 85.01.010 to 85.01.050	30%
85.01.070	Liquid dielectric transformers ... ..	30%
85.01.080	Other transformers ... ..	30%
85.01.090	Static converters, rectifiers and rectifying apparatus	40%
85.01.100	Inductors ... ..	40%
85.01.110	Parts of goods of tariff Nos. 85.01.070, 85.01.090 and 85.01.100 ... ..	30%
85.02.000	Electro-magnets; and articles of special materials for permanent magnets, etc. ... ..	30%
85.03.001	Batteries and cells for flashlights and transistor radios	55%
85.03.002	Batteries specially designed for use with portable lighters ... ..	55%
85.03.003	Other primary cells and primary batteries ... ..	65%
85.03.009	Parts of primary cells and primary batteries ... ..	50%
85.04.011	Batteries for road motor vehicles ... ..	55%
85.04.019	Other electric accumulators ... ..	55%
85.04.020	Parts of electric accumulators ... ..	40%
85.05.000	Tools for working in the hand, with self-contained electric motor ... ..	30%
85.06.010	Vacuum cleaners and floor polishers ... ..	50%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
85.06.020	Vented hoods and room fans ... ..	50%
85.06.030	Food grinders and mixers; fruit-juice extractors ...	50%
85.06.040	Other electro-mechanical, domestic appliances with electro-mechanical, self-contained electric motors ...	50%
85.06.051	Parts of the appliances of tariff No. 85.06.020 ...	40%
85.06.059	Parts, other than those of tariff No. 84.06.051 ...	40%
85.07.009	Other shavers and hair clippers, with self-contained electric motors ... ..	55%
85.08.001	Electrical starting and ignition equipment suitable for use in road motor vehicles ... ..	40%
85.08.002	Sparking plugs and glow plugs, assembled ... ..	55%
85.08.003	Sparking plugs and glow plugs, partly assembled or unassembled ... ..	20%
85.08.004	Other electrical starting and ignition equipment ...	40%
85.08.009	Parts of electrical starting and ignition equipment ...	30%
85.09.000	Electrical equipment for cycles or motor vehicles ...	40%
85.10.001	Miners electric safety lamps, etc. ... ..	40%
85.10.009	Other electric battery lamps ... ..	50%
85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment and parts thereof ... ..	30%
85.11.020	Electric or laser operated welding, brazing, soldering or cutting machines and apparatus ... ..	30%
85.12.010	Electric instantaneous or storage water heaters and immersion heaters for permanent installation ...	40%
85.12.020	Electric soil heating apparatus and electric space heating apparatus ... ..	50%
85.12.030	Electric hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) ... ..	50%
85.12.040	Electric smoothing irons ... ..	50%
85.12.050	Electro-thermic domestic appliances ... ..	50%
85.12.060	Electric heating resistors (other than carbon) ...	50%
85.12.071	Parts of goods falling under tariff No. 85.12.010 ...	40%
85.12.079	Parts, other than those of tariff No. 85.12.071 ...	40%
85.13.010	Electrical line telephonic and telegraphic apparatus	55%
85.13.020	Parts ... ..	40%
85.14.011	Apparatus including stands for microphones ...	55%
85.14.012	Microphones specially designed for dictating machines	40%
85.14.021	Parts of microphones specially designed for dictating machines ... ..	55%
85.14.029	Parts, other than those of tariff No. 85.14.021 ...	55%
85.15.010	Transmitters and transmitter-receivers ... ..	55%
85.15.021	Assembled colour television receivers, including receivers incorporating sound recorders or reproducers ... ..	95%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
85.15.022	Partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.023	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers ... ..	40%
85.15.024	Colour television receivers, including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations ...	95%
85.15.031	Assembled monochrome television receivers, including receivers ... ..	95%
85.15.032	Partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.033	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers ... ..	Each Sh. 60.50 or 65%
85.15.034	Monochrome television receivers, including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations	95%
85.15.040	Radio-broadcast receivers, designed or adapted for fitting to motor vehicles ... ..	95%
85.15.051	Assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ... ..	95%
85.15.052	Partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.053	Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ... ..	55%
85.15.061	Assembled or partly assembled other radio broadcast receivers ... ..	95%
85.15.062	Unassembled other radio broadcast receivers, including receivers incorporating sound recorders or reproducers	Each Sh. 36.50 or 65%
85.15.070	Radiotelephonic or radio-telegraphic receivers ...	30%
85.15.080	Television cameras ... ..	55%
85.15.090	Radio navigational aid apparatus, radar apparatus and radio remote control apparatus ... ..	55%
85.15.101	Parts suitable for use as parts of radio or television receiving sets or radiograms ... ..	55%
85.15.109	Parts, other than those of tariff No. 85.15.101 ...	50%
85.17.009	Other sound or signal alarms ... ..	50%
85.18.000	Electric capacitors fixed or variable ... ..	50%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
85.19.011	Electrical apparatus for making and breaking electrical circuits, suitable for use in road motor vehicles or domestic appliances	50%
85.19.012	Electrical apparatus for making and breaking electrical circuits, suitable for use in radio or television receiving sets or radiograms	55%
85.19.019	Electrical apparatus for making and breaking electrical circuits, suitable for other uses	50%
85.19.020	Printed circuits and parts thereof	50%
85.19.030	Resistors, fixed or variable, other than heating resistors and parts thereof	50%
85.20.011	Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less excluding tubular, miniature or coloured indicator lamps	55%
85.20.019	Other filament lamps	55%
85.20.020	Discharge lamps (other than ultra-violet lamps)	55%
85.20.040	Infra-red lamps, ultra-violet lamps and arc lamps	55%
85.20.051	Parts of goods of tariff No. 85.20.011	50%
85.20.059	Parts, other discharge lamps, etc.	55%
85.21.010	Cathode-ray television picture tubes	55%
85.21.020	Other electronic valves and tubes	30%
85.21.032	Diodes, transistors and similar semi-conductor devices; photo-cells for radio, television receiving sets or for radiogram use	55%
85.21.033	Light emitting diodes	55%
85.21.039	Other diodes, transistors and semi-conductor devices	55%
85.21.040	Electronic micro-circuits	30%
85.21.050	Piezo-electric crystals, mounted	55%
85.21.069	Parts of electronic valves, tubes, circuits, etc.	50%
85.22.010	Particle accelerators, and parts thereof	20%
85.22.021	Mixing units for sound reproduction	70%
85.22.029	Other electrical appliances	55%
85.23.001	Insulated electric wire, bars, strip and the like	55%
85.23.002	Insulated electric wire, etc. having conductors of plain, high conductivity copper or aluminium wire	95%
85.23.009	Other insulated wire	55%
85.24.001	Carbon brushes, arc-lamp carbons, etc., suitable for use in domestic apparatus and appliances or for road vehicles	40%
85.24.009	Other carbon articles	40%
85.25.010	Electrical insulators of glass	40%
85.25.020	Electrical insulators of ceramic materials	40%
85.25.030	Insulators of other materials	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
85.26.010	Insulating fittings for electrical machines, appliances and equipment, being fittings wholly of glass apart from any minor components of metal incorporated during moulding solely for the purpose of assembly	40%
85.26.020	Insulating fittings for electrical machines, appliances or equipment of ceramic materials ... ..	40%
85.26.030	Insulating fittings of other materials ... ..	40%
85.27.000	Electrical conduit tubing ... ..	40%
85.28.000	Electrical parts of machinery and apparatus, n.e.s. ...	40%
87.01.010	Track-laying tractors ... ..	30%
87.01.020	Road tractors for semi-trailers ... ..	40%
87.01.030	Wheeled tractors (other than those falling within heading No. 87.07) ... ..	Free
87.02.011	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1,200 c.c. ... ..	50%
87.02.012	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,200 c.c. and not exceeding 1,500 c.c. ... ..	55%
87.02.013	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,500 c.c. but not exceeding 1,750 c.c. ... ..	65%
87.02.014	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,750 c.c. but not exceeding 2,000 c.c. propelled by motor spirit ... ..	95%
87.02.015	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,750 c.c. but not exceeding 2,000 c.c. propelled by gas oil ... ..	75%
87.02.016	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,000 c.c. but not exceeding 2,250 c.c. propelled by motor spirit ... ..	135%
87.02.017	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,000 c.c. but not exceeding 2,250 c.c. propelled by gas oil ... ..	95%
87.02.018	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 c.c., propelled by motor spirit ... ..	170%
87.02.019	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 c.c., propelled by gas oil ... ..	135%
87.02.301	Passenger motor-cars, unassembled, for assembly, approved by the Minister ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
87.02.021	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1,200 c.c. ... ..	50%
87.02.022	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,200 c.c. but not exceeding 1,500 c.c. ...	55%
87.02.023	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,500 c.c. but not exceeding 1,750 c.c.	65%
87.02.024	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,750 c.c. but not exceeding 2,000 c.c. propelled by motor spirit ... ..	95%
87.02.025	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,750 c.c. but not exceeding 2,000 c.c. propelled by gas oil ... ..	75%
87.02.026	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,000 c.c. but not exceeding 2,250 c.c. propelled by motor spirit ... ..	135%
87.02.027	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,000 c.c. but not exceeding 2,250 c.c. propelled by gas oil ... ..	95%
87.02.028	Buses with seating capacity of 14 passengers or less, assembled, of an engine capacity exceeding 2,250 c.c. propelled by motor spirit ... ..	170%
87.02.029	Buses with seating capacity of 14 passengers or less, assembled, of an engine capacity exceeding 2,250 c.c. propelled by gas oil ... ..	135%
87.02.311	Buses with seating capacity of 14 passengers or less, unassembled, for assembly by a vehicle manufacturer approved by the Minister ... ..	40%
87.02.312	Buses with seating capacity of more than 14 passengers, assembled, propelled by motor spirit ... ..	55%
87.02.313	Buses with seating capacity of more than 14 passengers, assembled, propelled by gas oil ... ..	35%
87.02.314	Buses with seating capacity of more than 14 passengers, unassembled, for assembly, by a vehicle manufacturer approved by the Minister ... ..	40%
87.02.031	Motor vehicles for transport of goods or materials (lorries, trucks) of carrying capacity of 3 tonnes or less ... ..	40%



## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
87.02.032	Motor vehicles for transport of goods or materials (lorries, trucks) of carrying capacity of more than 3 tonnes ... ..	40%
87.02.034	Dumpers ... ..	40%
87.02.039	Other motor vehicles ... ..	35%
87.03.002	Motor vehicles fitted with ladders or elevator platforms for maintaining over-head cables or street lighting, etc. ... ..	40%
87.03.003	Spraying lorries of all kinds ... ..	40%
87.03.009	Other special purpose motor vehicles ... ..	40%
87.04.001	Chassis fitted with engine, for track-laying tractors of tariff No. 87.01.010 ... ..	40%
87.04.002	Chassis fitted with engine, for road tractors of tariff No. 87.01.020 ... ..	40%
87.04.003	Chassis fitted with engine, for wheeled tractors of tariff No. 87.01.030 ... ..	30%
87.04.004	Chassis fitted with engine, for motor vehicles of heading No. 87.02 ... ..	40%
87.04.009	Chassis fitted with engine, for motor vehicles of heading No. 87.03 ... ..	40%
87.05.001	Bodies for track-laying tractors of tariff No. 87.01.010 ... ..	40%
87.05.002	Bodies for tractors for semi-trailers ... ..	40%
87.05.003	Bodies for wheeled tractors of tariff No. 87.01.030 ... ..	30%
87.05.004	Bodies for motor vehicles of heading No. 87.02 ... ..	40%
87.05.009	Bodies for motor vehicles of heading No. 87.03 ... ..	40%
87.06.000	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 ... ..	40%
87.07.010	Works trucks; tractors of the type used on railway station platforms ... ..	40%
87.07.020	Parts of works trucks, etc. ... ..	40%
87.09.000	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds ... ..	55%
87.10.000	Cycles (including delivery tricycles), not motorized ... ..	Each Sh. 151.25 or 90%
87.12.001	Parts of motor cycles, motorized cycles and side-cars ... ..	50%
87.12.003	Frames, together with front forks and back stay for bicycles ... ..	Each Sh. 53.25 or 80%
87.12.004	Frames without front forks and back stay for bicycles ... ..	Each Sh. 35.10 or 80%
87.12.005	Front forks for bicycles ... ..	Each Sh. 10.90 or 80%
87.12.006	Back stays for bicycles ... ..	Each Sh. 7.25 or 80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
87.12.007	Handle-bars for cycles ... ..	Each Sh. 13.50 or 80%
87.12.008	Saddles for cycles ... ..	Each Sh. 10.00 or 80%
87.12.009	Rims for cycles ... ..	Each Sh. 3.65 or 80%
87.12.010	Other parts and accessories of cycles ... ..	65%
87.13.011	Baby carriages ... ..	55%
87.13.019	Parts of baby carriages ... ..	50%
87.14.011	Trailers and semi-trailers of the caravan type for housing or camping, unassembled ... ..	40%
87.14.012	Trailers and semi-trailers of the caravan type for housing or camping, assembled ... ..	95%
87.14.021	Trailers and semi-trailers for the transport of goods, unassembled ... ..	40%
87.14.022	Trailers and semi-trailers for the transport of goods, assembled ... ..	95%
87.14.023	Trailers and semi-trailers specially designed for collection and disposal of refuse, unassembled ... ..	40%
87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse, assembled ... ..	95%
87.14.031	Wheelbarrows ... ..	95%
87.14.032	Sack-trucks, hand trolleys and similar hand-propelled vehicles ... ..	55%
87.14.033	Carts (public service) for collection and disposal of refuse ... ..	50%
87.14.039	Other vehicles ... ..	95%
87.14.041	Axles ... ..	95%
87.14.049	Parts, other ... ..	40%
88.01.000	Balloons and airships ... ..	30%
88.02.010	Aircraft not fitted with means of mechanical propulsion ... ..	30%
88.02.020	Helicopters ... ..	50%
88.02.030	Aircraft, mechanically propelled, of an unladen weight not exceeding 2,000 kg. ... ..	50%
88.02.040	Aircraft, mechanically propelled, of an unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg. ... ..	50%
88.02.050	Aircraft, mechanically propelled, of an unladen weight exceeding 15,000 kg. ... ..	30%
88.03.001	Parts of goods of tariff Nos. 88.03.020, 88.03.030, 88.03.040 and 88.03.050 ... ..	10%
88.03.009	Parts of other aircraft, etc. ... ..	10%
88.04.000	Parachutes and parts thereof and accessories thereto	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
88.05.001	Catapults and similar aircraft landing gear; ground flying trainers ... ..	40%
88.05.009	Parts of catapults, etc. ... ..	30%
89.01.020	Yachts and other vessels for pleasure or sport ... ..	55%
89.01.030	Tankers of all kinds ... ..	50%
89.01.040	Other vessels for the transport of goods ... ..	50%
89.01.050	Trawlers and other fishing vessels ... ..	50%
89.01.060	Other vessels ... ..	50%
90.01.001	Lenses, etc., suitable for use with articles of tariff Nos. 90.05.000, 90.07.020 and 90.09.009 ... ..	50%
90.01.009	Lenses, etc., other ... ..	30%
90.02.001	Lenses, etc., suitable for use with the articles of tariff Nos. 90.05.000, 90.07.020 and 90.09.009 ... ..	50%
90.02.009	Other lenses, etc., mounted ... ..	30%
90.03.001	Frames for goggles ... ..	40%
90.03.009	Frames and mountings, other ... ..	40%
90.04.009	Other spectacles, pince-nez, lorgnettes and the like ... ..	40%
90.05.000	Refracting telescopes, prismatic or not ... ..	50%
90.06.000	Astronomical instruments, and mountings therefor ... ..	20%
90.07.019	Other photographic cameras ... ..	55%
90.07.020	Photographic flashlight apparatus and flashbulbs other than those falling in heading No. 85.20 ... ..	55%
90.07.039	Parts, other than those of tariff No. 90.07.031 ... ..	50%
90.08.010	Cinematographic cameras, projectors, sound recorders and sound-reproducers, combined or not, for film of less than 16 mm. width ... ..	65%
90.08.020	Cinematographic cameras, projectors, sound recorders and reproducers, combined or not, for film of 16 mm. width or greater ... ..	50%
90.08.030	Parts and accessories of cinematographic cameras, etc. ... ..	50%
90.09.000	Image projectors (other than cinematographic projectors); photographic enlargers and reproducers ... ..	50%
90.10.010	Photo-copying and thermo-copying apparatus ... ..	50%
90.10.020	Parts and accessories for use with goods of tariff No. 90.10.010 ... ..	40%
90.10.031	Apparatus and equipment of a kind used in photographic or cinematographic laboratories ... ..	30%
90.10.039	Screens for projectors ... ..	50%
90.11.000	Microscopes and diffraction apparatus, electron and proton ... ..	20%
90.12.000	Compound optical microscopes ... ..	20%
90.13.001	Hand magnifying glasses and magnifiers ... ..	40%
90.13.002	Searchlights and spotlights ... ..	50%
90.13.003	Lasers, other than laser diodes ... ..	40%
90.13.009	Other optical appliances ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
90.14.010	Navigational instruments, non-electrical; compasses (direction finding) ... ..	20%
90.14.020	Surveying, hydrographic, meteorological, hydrological and geophysical instruments, non-electrical; range-finders ... ..	30%
90.15.000	Balances of a sensitivity of 5 cg. or better ... ..	30%
90.16.011	Measuring rods, tape measures, spring rules and the like	50%
90.16.012	Wooden school rulers ... ..	65%
90.16.019	Other marking and measuring instruments ... ..	30%
90.16.021	Parts and accessories for goods of tariff No. 90.16.011	50%
90.16.029	Parts and accessories, other ... ..	30%
90.17.031	Disposable plastic syringes ... ..	55%
90.18.001	Massage apparatus of a kind used domestically ... ..	65%
90.18.003	Breathing appliances, other ... ..	40%
90.21.000	Instruments, apparatus or models, designed solely for demonstrational purposes, unsuitable for other uses	30%
90.22.000	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials ... ..	30%
90.23.001	Hydrometers and similar instruments suitable for use as parts or accessories of motor vehicles ... ..	40%
90.23.002	Hydrometers and similar instruments of a type used for domestic purposes ... ..	40%
90.23.009	Hydrometers and similar instruments, other ... ..	40%
90.24.001	Instruments for measuring variables of liquids or gases suitable for use in motor vehicles ... ..	40%
90.24.002	Instruments for measuring variables of liquids or gases suitable for use in domestic appliances ... ..	40%
90.24.009	Other measuring devices for liquids or gases ... ..	40%
90.25.001	Exposure meters ... ..	50%
90.25.009	Other instruments for scientific analysis ... ..	30%
90.26.001	Liquid meters ... ..	50%
90.26.002	Gas meters ... ..	30%
90.26.009	Other meters ... ..	30%
90.27.001	Revolution counters as integral parts of industrial machinery ... ..	40%
90.27.003	Revolution counters suitable for use in road motor vehicles ... ..	40%
90.27.009	Other revolution counters ... ..	40%
90.28.011	Electronic automatic regulators suitable for use in motor vehicles ... ..	40%
90.28.012	Electrical revolution counters, production counters and the like, as integral parts of industrial machinery	30%
90.28.013	Electrical revolution counters, production counters and the like, other ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
90.28.019	Electronic automatic regulators, other ... ..	30%
90.28.020	Electronic instruments and apparatus for measuring or detecting ionizing radiations ... ..	30%
90.28.030	Other electronic instruments and apparatus ... ..	30%
90.28.040	Non-electronic automatic regulators ... ..	30%
90.28.050	Other non-electric instruments and apparatus ... ..	30%
90.29.000	Parts, n.e.s. of and accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28	40%
91.01.000	Pocket-watches and other watches, including stop-watches ... ..	65%
91.02.000	Clocks with watch movement ... ..	55%
91.03.000	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels ... ..	40%
91.04.001	Tower clocks ... ..	20%
91.04.009	Other clocks ... ..	50%
91.05.001	Vibra corders, other machinery, time recorders, industrial time control clocks and other work clocks ... ..	40%
91.05.009	Other time of day recording apparatus ... ..	50%
91.06.000	Time switches with clock or watch movement, or with synchronous motor ... ..	40%
91.07.000	Watch movements, assembled ... ..	50%
91.08.000	Clock movements, assembled ... ..	50%
91.09.000	Watch cases and parts of watch cases ... ..	50%
91.10.000	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof ... ..	50%
91.11.000	Other clock and watch parts ... ..	50%
92.01.000	Pianos, harpschords and other keyboard stringed instruments; harps but not including aeolian harps	50%
92.02.000	Other string musical instruments ... ..	50%
92.03.000	Pipe and reed organs, including harmoniums and the like ... ..	50%
92.04.000	Accordions, concertinas and similar musical instruments; mouth organs ... ..	50%
92.05.000	Other wind musical instruments ... ..	50%
92.06.000	Percussion musical instruments ... ..	50%
92.07.000	Electro-magnetic, electrostatic, electronic and similar musical instruments ... ..	50%
92.08.000	Musical instruments not falling within any other heading of this chapter, mechanical singing birds, decoy calls and effects of all kinds; mouth blown sound signalling instruments ... ..	50%
92.10.001	Musical instrument strings ... ..	50%
92.10.009	Other parts or accessories of musical instruments ... ..	50%
92.11.010	Coin-operated electric gramophones ... ..	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
92.11.021	Other electric gramophone and record players, assembled or partly assembled ... ..	95%
92.11.022	Other electric gramophone and record players, unassembled ... ..	55%
92.11.031	Television image and sound recorders and producers, magnetic, assembled ... ..	95%
92.11.032	Television image and sound recorders and reproducers, magnetic, partly assembled ... ..	80%
92.11.033	Television image and sound recorders and reproducers, magnetic, unassembled ... ..	65%
92.11.041	Dictating machines ... ..	40%
92.11.049	Other sound recorders and reproducers ... ..	95%
92.12.011	Prepared metal or artificial plastic tapes, strips or films, unmounted, for the manufacture of cassettes for mechanical sound or similar recording ... ..	55%
92.12.019	Other prepared media for sound or similar recordings, including prepared record blanks and matrices ... ..	95%
92.12.021	Gramophone records of 7" diameter or less ... ..	65%
92.12.022	Gramophone records, other ... ..	65%
92.12.025	Computer tapes ... ..	95%
92.12.029	<b>Other recordings</b> ... ..	55%
92.13.001	Foot pedals specially designed for dictating machines ... ..	50%
92.13.009	Other parts and accessories for gramophones, etc. ... ..	55%
93.02.000	Revolvers and pistols, being firearms ... ..	30%
93.04.000	Other firearms, including Very pistols ... ..	30%
93.05.000	Arms of other descriptions, including air, spring and similar pistols ... ..	30%
93.06.000	Parts of arms including gun barrel blanks, but not including parts of side-arms ... ..	30%
93.07.010	Sporting, hunting or target-shooting ammunition and parts thereof ... ..	30%
94.01.011	Chairs and other seats of metal ... ..	95%
94.01.012	Other chairs and seats ... ..	95%
94.01.020	Parts of chairs and other seats ... ..	95%
94.02.001	Hairdressers' chairs ... ..	55%
94.02.002	Other specialized furniture ... ..	30%
94.02.003	Parts of chairs of tariff No. 94.02.001 ... ..	55%
94.02.009	Other parts of specialized furniture ... ..	20%
94.03.011	Metal beds, other than medical metal beds ... ..	95%
94.03.012	Other metal furniture ... ..	95%
94.03.020	Furniture of wood ... ..	95%
94.03.030	Furniture of other materials, parts of furniture ... ..	95%
94.04.001	Spring mattresses and mattresses of expanded, foam or sponge rubber or artificial plastic materials ... ..	95%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
94.04.002	Other mattresses ... ..	95%
94.04.003	Mattress supports and similar stuffed furnishings of expanded, foam or sponge rubber or artificial plastic materials ... ..	95%
94.04.009	Other mattress supports and similar stuffed furnishings ... ..	95%
95.05.001	Articles of personal adornment ... ..	65%
95.05.009	Other worked and carving materials ... ..	55%
95.08.001	Articles of personal adornment including beads ... ..	55%
95.08.009	Other worked vegetable materials ... ..	55%
96.01.001	Brooms and brushes, consisting of twigs or other vegetable materials ... ..	55%
96.01.002	Hand scrubbing brushes and footwear cleaning brushes of natural fibres ... ..	55%
96.01.003	Paint, distemper, varnish and similar brushes ... ..	55%
96.01.004	Prepared knots and tufts for broom or brush making ... ..	40%
96.01.009	Other brooms and brushes ... ..	55%
96.05.000	Powder puffs and pads for applying cosmetics or toilet preparations of any material ... ..	50%
96.06.001	Hand sieves and hand riddles, of a kind used for domestic purposes ... ..	40%
96.06.009	Other hand sieves and hand riddles, of any material ... ..	50%
97.01.000	Wheeled toys designed to be ridden by children; dolls prams and dolls push chairs ... ..	55%
97.02.000	Dolls ... ..	55%
97.03.000	Other toys; working models of a kind used for recreational purposes ... ..	55%
97.04.001	Playing cards ... ..	Per pack Sh. 7.25
97.04.002	Coin-operated machines, amusement ... ..	95%
97.04.009	Other equipment for parlour, table and funfair games for adults or children ... ..	55%
97.05.000	Carnival articles; entertainment articles, Christmas tree decorations and similar articles for Christmas festivities ... ..	65%
97.06.001	Golf clubs and parts; golf balls, putters, retrievers and inserts ... ..	55%
97.06.002	Football bladders ... ..	20%
97.06.009	Other gymnasium appliances ... ..	55%
97.07.001	Artificial flies for fishing ... ..	50%
97.07.002	Fish hooks ... ..	20%
97.07.009	Other hunting and shooting requisites ... ..	55%
97.08.000	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
98.01.001	Blanks for buttons, etc. ... ..	40%
98.01.009	Other buttons and button moulds ... ..	75%
98.02.001	Slide fasteners ... ..	75%
98.02.009	Parts of slide fasteners ... ..	40%
98.03.001	Fountain pens, stylograph pens and pencils ... ..	95%
98.03.002	Pressure points for ballpoint pens ... ..	40%
98.03.009	Other parts and fittings for fountain pens, etc. ... ..	95%
98.04.000	Pen nibs and nib points ... ..	40%
98.05.001	Writing and drawing chalks ... ..	40%
98.05.009	Other pencils, etc. ... ..	95%
98.06.000	Slates and boards, with writing or drawing surfaces, whether framed or not ... ..	40%
98.07.000	Date, sealing or numbering stamps, and the like ...	50%
98.08.001	Typewriter ribbons, whether or not on spools; inkpads, with or without boxes ... ..	95%
98.08.009	Other ribbons ... ..	50%
98.09.000	Sealing wax, etc. ... ..	40%
98.10.001	Portable lighters complete or incomplete ... ..	Each Sh. 3.05 or 65%
98.10.009	Other mechanical lighters ... ..	55%
98.11.001	Smoking pipes; pipe bowls, stems and other parts of smoking pipes ... ..	65%
98.11.009	Cigar and cigarette holders and parts thereof ... ..	65%
98.12.000	Combs, hair-slides and the like ... ..	55%
98.14.000	Scent and similar sprays of a kind used for toilet purposes ... ..	55%
98.15.001	Vacuum flasks, complete with cases ... ..	40%
98.15.002	Other vacuum vessels, complete with cases ... ..	40%
98.15.009	Parts, other than glass inners ... ..	40%
98.16.000	Tailors' dummies and other lay figures ... ..	40%
99.01.000	Paintings, drawings and pastels, executed entirely by hand ... ..	20%
99.02.000	Original engravings, prints and lithographs ... ..	20%
99.03.000	Original sculptures and statuary, in any material ...	20%
99.05.000	Collections and collectors' pieces of zoological, botan- ical, mineralogical, anatomical, historical, archaeo- logical, paleontological, ethnographic or numismatic interest ... ..	20%
99.06.000	Antiques of an age exceeding one hundred years ...	20%



## THIRD SCHEDULE

(s. 12)

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

Delete Part II of the First Schedule and substitute the following:

## PART II

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>	
18.06.001	Chocolate confectionery		40%	
18.06.002	Chocolate powder, sweetened cocoa powder, chocolate spread and chocolate couvertures		40%	
81.06.009	Other preparations containing cocoa		40%	
19.02.001	Malt extract		30%	
19.08.002	Biscuits		35%	
19.08.009	Other fine bakers' wares		35%	
20.04.000	Fruti, fruit peel and parts of plants, preserved by sugar (drained, glazed or crystallized)		35%	
20.05.001	Jams and marmalades		35%	
20.05.009	Fruit jellies, fruit puree and fruit pastes		35%	
20.06.021	Pineapple, tinned		35%	
20.06.029	Other fruit prepared or preserved		35%	
20.07.010	Orange juice		40%	
20.07.020	Grape fruit juice	} Taxable Value	40%	
20.07.030	Juice of any other citrus fruit		40%	
20.07.040	Pineapple juice		40%	
20.07.050	Tomato juice		40%	
20.07.061	Passion fruit juice		40%	
20.07.069	Juice of any other fruit or vegetable		40%	
20.07.070	Mixtures of fruit or vegetable juices		40%	
22.01.001	Waters including spa waters and aerated waters			60%
22.01.002	Other waters			45%
22.02.001	Lemonade, flavoured spa waters and flavoured aerated waters			50%
22.02.009	Other non-alcoholic beverages, not including fruit and vegetable juices		50%	
22.03.001	Stout	} Per litre	Sh. 5.78	
22.03.009	Other beer made from malt		Sh. 5.78	
22.05.002	Still wines, in bottle	} Taxable Value	55%	
22.05.003	Sparkling wines, champagne		55%	
22.05.004	Sparkling wines, other		50%	
22.06.001	Vermouth, not in bottle		50%	
22.06.009	Vermouth, in bottle		55%	
22.07.001	Beer not made from malt		50%	
22.07.002	Cider, in bottle	Per litre	Sh. 6.30	

## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
22.07.009	Other fermented beverages		30%
22.08.001	Denatured spirits		30%
22.08.009	Other neutral spirits		30%
22.09.011	Whisky, not in bottle		30%
22.09.019	Whisky, in bottle		30%
22.09.021	Brandy, not in bottle		30%
22.09.022	Brandy, in bottle		30%
22.09.023	Other spirits obtained by distilling wine or grape marc, not in bottle		30%
22.09.029	Other spirits obtained by distilling wine or grape marc, in bottle		30%
22.09.031	Gin and geneva, not in bottle		30%
22.09.032	Gin and geneva, in bottle		30%
22.09.033	Vodka, not in bottle	Taxable Value	30%
22.09.034	Vodka, in bottle		30%
22.09.035	Rum, not in bottle		30%
22.09.036	Rum, in bottle		30%
22.09.037	Liqueurs and other spirituous beverages, not in bottle		30%
22.09.038	Liqueurs and other spirituous beverages, in bottle		30%
22.09.039	Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages		30%
22.09.051	Other, not in bottle		30%
22.09.059	Other, in bottle		30%
27.10.011	Aviation gasolene (spirit)		Per litre
27.10.012	Motor spirit (gasolene), premium	Cents 264.3	
27.10.013	Motor spirit (gasolene), regular	Cents 235.2	
27.10.030	Other light petroleum oils and preparations	Cents 130.5	
27.10.041	Jet fuel (Kerosene type)	Cents 10	
27.10.042	Kerosene; special boiling point spirits and white spirits	Cents 10	
27.10.062	Gas oil (automotive light, amber, for high speed engines)	Cents 108.7	
27.10.081	Lubricating oils	Cents 45	
27.10.082	Lubricating grease	Cents 80	
27.11.010	Liquefied propane and butane	Cents 20	
27.11.020	Liquefied gaseous hydrocarbons	Per kg.	Cents 20
27.11.030	Petroleum gases and other gaseous hydrocarbons in the gaseous state		Cents 20
27.17.000	Electric current (optional heading)	Per kilowatt hour	Cents 1
33.06.002	Toilet waters containing alcohol	Taxable Value	55%
33.06.003	Dentifrices, including denture cleaners and fixative pastes and powders		25%
33.06.004	Joss sticks and joss paper		45%
33.06.005	Shampoo		50%
33.06.009	Other perfumery, cosmetics and toilet preparations; aqueous distillates and solutions of essential oils including such products for medical use		30%

## THIRD SCHEDULE—(Contd.)

Tariff	Tariff Description	Quantity	Rate of Tax
34.05.001	Scouring powder		30%
34.05.009	Other polishes and creams		30%
36.06.000	Matches (excluding Bengal matches)		50%
37.01.009	Other photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth		30%
37.02.000	Film in rolls, sensitized, unexposed, perforated or not		30%
37.03.000	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed		35%
37.07.004	Other cinematograph film of a width not exceeding 8 mm.	Per metre	Cents 30
37.07.005	Other cinematograph film of a width exceed 8 mm. but not exceeding 16 mm.		Cents 30
37.07.009	Other cinematograph film of a width exceeding 16 mm.		Cents 30
38.11.011	Room deodorizers not falling under heading No. 33.06		40%
39.07.030	Ornamental articles and objects of personal adornment		35%
42.01.000	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal		40%
42.02.010	Handbags (excluding those of wickerwork or basket work)		35%
42.02.020	Travel goods, and toilet cases		40%
42.02.030	Satchels and briefcases		35%
42.02.040	Other travel goods, etc.		40%
43.03.009	Other articles of furskin		35%
43.04.009	Other artificial fur and articles made thereof		35%
44.27.001	Articles of personal adornment including beads		50%
44.27.009	Other standard lamps and articles of wood		45%
49.02.009	Secondhand newspapers, journals and periodicals, whether or not illustrated	Taxable Value	75%
49.09.000	Picture postcards, Christmas and other picture greeting cards, printed by any other process, with or without trimmings		
54.05.001	Canvas		30%
54.05.009	Woven fabrics of flax or of ramie		40%
58.01.010	Carpets, carpeting and rugs, of wool or fine animal hair		40%
58.01.020	Carpets, carpeting and rugs, of other textile materials		40%
63.01.000	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01., 58.02 or 58.03), of textile materials, footwear		

## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
	and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings		40%
67.02.000	.. Artificial flowers, foliage, or fruit and parts thereof; articles made of flowers, foliage or fruits		40%
67.03.000	.. Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair, and other textile materials, prepared for use in making wigs		60%
67.04.000	.. Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles, other articles of human hair (including hair nets)		60%
69.13.001	.. Articles of personal adornment		40%
70.19.001	.. Articles of personal adornment of glass including imitation pearls, imitation precious and semi-precious stones		35%
70.19.009	.. Other glass articles		35%
71.01.000	.. Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	} Taxable Value	40%
71.02.010	.. Diamonds, rough, unsorted		40%
71.02.030	.. Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted		45%
71.02.040	.. Diamonds, other		45%
71.02.050	.. Other precious or semi-precious stones		45%
71.03.000	.. Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)		45%
71.11.010	.. Sweepings of gold, excluding sweepings containing other precious metals		30%
71.11.020	.. Other jewellery sweepings		35%
71.12.000	.. Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases)		50%
71.13.000	.. Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, (other than goods falling within heading No. 71.12)		50%
71.15.000	.. Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		50%
71.16.001	.. Beads and necklaces, composed of artificial plastic material and other non-precious material		50%

## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
71.16.009	.. Other imitation jewellery .. .. .	}	50%
83.09.001	.. Beads and spangles, of base metal .. .. .		35%
83.14.000	.. Sign-plates, name plates, letters and other signs, of base metal .. .. .		30%
84.15.011	.. Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment .. .. .		30%
84.15.012	.. Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment .. .. .		30%
84.15.020	.. Deep-freezers, domestic .. .. .		30%
84.15.030	.. Other refrigerators and refrigerating equipment .. .. .		30%
84.22.010	.. Pulley tackle and hoists, other than skip hoists, winches and capstans .. .. .		30%
84.22.020	.. Ships' derricks; cranes, other than cable cranes; mobile lifting frames .. .. .		30%
84.22.030	.. Elevators and conveyors, pneumatic .. .. .		30%
84.22.040	.. Lifts and skip hoists .. .. .		30%
84.22.050	.. Escalators and moving pavements .. .. .		30%
84.22.060	.. Other lifting, handling, loading and unloading equipment .. .. .		40%
84.22.070	.. Parts for lifting, handling, loading and unloading equipment .. .. .		30%
84.40.010	.. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg. .. .. .		35%
85.06.010	.. Vacuum cleaners and floor polishers .. .. .		45%
85.06.020	.. Vented hoods and room fans .. .. .		30%
85.06.030	.. Food grinders and mixers; fruit juice extractors .. .. .		45%
85.06.040	.. Other domestic appliances .. .. .		45%
85.06.051	.. Parts of vented hoods and room fans .. .. .		30%
85.06.059	.. Parts of other domestic appliances .. .. .		30%
85.14.011	.. Apparatus including stands for microphones .. .. .		35%
85.14.021	.. Parts of microphones specially designed for dictating machines .. .. .		35%
85.14.029	.. Other parts of microphones other than those specially designed for dictating machines, parts of loudspeakers and audio-frequency electric amplifiers .. .. .		35%
85.15.021	.. Assembled colour television receivers, including receivers incorporating sound recorders or producers .. .. .	75%	
85.15.022	.. Partly assembled colour television receivers including receivers incorporating sound recorders or reproducers .. .. .	60%	
85.15.024	.. Colour television receivers including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations .. .. .	75%	

## THIRD SCHEDULE—(Contd.)

Tariff	Tariff Description	Quantity	Rate of Tax
85.15.031	.. Assembled monochrome television receivers including receivers incorporating sound recorders or reproducers .. .. .	} Taxable Value	65%
85.15.032	.. Partly assembled monochrome television receivers, including receivers incorporating sound recorders and reproducers .. .. .		65%
85.15.033	.. Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers .. .. .		20%
85.15.040	.. Radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers .. .. .		55%
85.15.051	.. Assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .		55%
85.15.052	.. Partly assembled portable radio-broadcast receivers including receivers incorporating sound recorders or reproducers .. .. .		50%
85.15.062	.. Unassembled other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .		25%
85.22.021	.. Mixing units for sound reproduction .. .. .		45%
87.02.011	.. Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity not exceeding 1200 cubic centimetres .. .. .		30%
87.02.012	.. Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 1200 cubic centimetres but not exceeding 1500 cubic centimetres .. .. .		30%
87.02.013	.. Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 1500 cubic centimetres but not exceeding 1750 cubic centimetres .. .. .		35%
87.02.014	.. Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013 .. .. .		55%
87.02.015	.. Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres propelled by means of automotive gas oil of tariff No. 27.10.062 .. .. .		55%

## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
87.02.016 ..	Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2000 cubic centimetres but not exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013 .. .. .	} Taxable Value	70%
87.02.017 ..	Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2000 cubic centimetres but not exceeding 2250 cubic centimetres propelled by means of automotive gas oil of tariff No. 27.10.062 .. .. .		55%
87.02.018 ..	Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013 .. .. .		85%
87.02.019 ..	Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of automotive gas oil of tariff No. 27.10.062 .. .. .		70%
87.02.301 ..	Passenger motor-cars (other than public service type vehicles), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .		30%
87.02.021 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1200 cubic centimetres .. .. .		35%
87.02.022 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1200 cubic centimetres but not exceeding 1500 cubic centimetres .. .. .		30%
87.02.023 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1500 cubic centimetres but not exceeding 1750 cubic centimetres .. .. .		35%
87.02.024 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1750 cubic centimetres propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013 .. .. .		55%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
87.02.025 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres propelled by means of automotive gas oil of tariff No. 27.10.062	} Taxable Value	45%
87.02.026 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2000 cubic centimetres but not exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013		70%
87.02.027 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2000 cubic centimetres but not exceeding 2250 cubic centimetres propelled by means of automotive gas oil of tariff No. 27.10.062		55%
87.02.028 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013		85%
87.02.029 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of automotive gas oil of tariff No. 27.02.062		70%
87.02.311 ..	Buses with seating capacity of 14 passengers or less (mini-buses), unassembled, for assembling into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister		30%
87.02.312 ..	Buses with seating capacity of more than 14 passengers, assembled, propelled by means of motor spirit of tariff Nos. 27.10.012 and 27.10.013		30%
87.02.313 ..	Buses with seating capacity of more than 14 passengers, assembled, propelled by means of automotive gas oil of tariff No. 27.10.062		30%
87.02.314 ..	Buses with seating capacity of more than 14 passengers, unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister		30%
87.14.041 ..	Axles		75%
89.01.020 ..	Yachts and other vessels of pleasure or sport		35%



## THIRD SCHEDULE—(Contd.)

Tariff	Tariff Description	Quantity	Rate of Tax
90.07.019	.. Other photographic cameras .. ..	} Taxable Value	40%
90.07.039	.. Photographic flashlight apparatus .. ..		40%
90.07.010	.. Parts of other photographic cameras .. ..		30%
90.08.020	.. Cinematographic cameras, projectors, sound recorders and sound reproducers com- bined or not for film of less than 16 mm. width, including cameras for double 8 mm. film .. .. .		40%
90.08.020	.. Cinematographic cameras, projectors, sound recorders and reproducers, com- bined or not for film of 16 mm. width or greater, excluding cameras for double 8 mm. film .. .. .		30%
90.08.030	.. Parts and accessories .. .. .		35%
90.09.000	.. Image projectors (other than cinemato- graphic projectors); photographic (except cinematographic) enlargers and reducers .. .. .		40%
91.01.000	.. Pocket-watches, wrist-watches and other watches including stop-watches .. .. .		40%
91.02.000	.. Clocks with watch movements (excluding clocks of heading No. 91.03) .. .. .		35%
91.04.009	.. Other clocks .. .. .		35%
91.07.000	.. Watch movements (including stop-watch movements), assembled .. .. .		30%
91.08.000	.. Clock movements, assembled .. .. .		30%
91.09.000	.. Watch cases and parts of watch cases .. .. .		30%
91.10.000	.. Clock cases and cases of similar type for other goods of this chapter and parts thereof .. .. .		30%
91.11.000	.. Other clock and watch parts .. .. .		30%
92.11.010	.. Coin-operated electric gramophones .. .. .		35%
92.11.021	.. Other electric gramophone and record players, assembled .. .. .		55%
92.11.022	.. Other electric gramophone and record players, unassembled .. .. .		30%
92.11.031	.. Television image and sound recorders and reproducers, assembled .. .. .		95%
92.11.032	.. Television image recorders partly assembled .. .. .		70%
92.11.041	.. Dictating machines .. .. .	45%	
92.11.049	.. Other gramophones, dictating machines and other sound recorders or reproducers .. .. .	65%	
92.12.029	.. Other recordings .. .. .	35%	
92.13.001	.. Foot pedals specially designed for dictating machines .. .. .	30%	
92.13.009	.. Other parts and accessories of apparatus falling within heading No. 92.11 .. .. .	35%	
94.01.011	.. Chairs and other seats of metal .. .. .	50%	
94.01.012	.. Other chairs and seats .. .. .	50%	
94.02.001	.. Hairdressers' chairs .. .. .	35%	

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
94.02.002 ..	Other medical, dental, surgical, veterinary and dentists' furniture .. .. .	} Taxable Value	25%
95.05.001 ..	Articles of personal adornment including beads .. .. .		35%
95.05.009 ..	Other worked tortoise-shell, mother-of-pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials ..		35%
95.08.001 ..	Articles of personal adornment .. .. .		35%
97.04.002 ..	Coin-operated machines, amusement .. .. .		75%
97.04.009 ..	Other equipment for parlour table and funfair games for adults or children ..		60%
97.05.000 ..	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, nativity scenes and figures therefor) ..		60%
98.11.001 ..	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly-shaped blocks of wood or root) .. .. .		55%
98.11.009 ..	Cigar and cigarette holders and parts thereof .. .. .		55%
98.14.000 ..	Scent and similar sprays of a kind used for toilet purposes and mounts and heads therefor .. .. .		35%

## FOURTH SCHEDULE

(s. 12)

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

1. Delete the chapter description to chapter 13 and substitute the following—  
“Lacs; gums, resins and other vegetable saps and extracts.”
2. In the chapter description to chapter 14, delete the words “and carving”.
3. Delete the chapter description to chapter 25 and substitute the following—  
“Salt; sulphur; earths and stone; plastering materials, lime and cement:  
    Except: 25.23.002—Cement for building purposes.  
          25.23.009—Other cement.”
4. In the chapter description to chapter 26, amend the word “cores” to read “ores”.
5. Delete the bracketed words “(petroleums and vaselines, white, amber)” from the description of tariff No. 27.12.000.
6. In tariff No. 33.01.000 delete the words “for use in the manufacture of perfumery, cosmetics or toilet preparations” from the tariff description.
7. In tariff No. 48.01.081 delete the bracketed words “(including cellulose wadding)” from the tariff description.
8. Delete all references to tariff Nos. 87.14.021 and 90.17.030.
9. Amend the following tariff Nos. to read as shown :
 

15.14.000	to read	15.15.001
19.02.001	to read	19.02.002
19.07.000	to read	19.07.001
27.05.000	to read	27.04.011
37.07.001	to read	37.07.002
37.07.002	to read	37.07.003
37.07.003	to read	37.07.004
37.07.004	to read	37.07.005
38.11.012	to read	38.11.013
38.11.020	to read	38.11.022
39.07.088	to read	39.07.089
73.13.053	to read	73.13.052
73.13.054	to read	73.13.059
84.15.090	to read	84.15.091
92.12.023	to read	92.12.024
96.01.005	to read	96.01.004

10. Insert new tariff Nos. and the corresponding descriptions in their respective sequence—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
23	23.07.001	Dog biscuits and prepared pet foods.
38	38.11.022	Other insecticides.
48	48.21.051	Moulded sheets for packing eggs.
88	88.03.001	Parts of goods falling in tariff Nos. 88.02.020, 88.02.030, 88.02.040 and 88.02.050.
	88.03.009	Parts, other, for aircraft and flying machines.
90	90.17.031	Disposable plastic syringes.
	90.17.039	Other medical, dental, surgical and veterinary appliances.
92	92.12.011	Prepared metal or artificial plastic tapes, strips or films, unmounted, for the manufacture of cassettes for mechanical sound or similar recording.
97	97.06.002	Football bladders.

## FIFTH SCHEDULE

(s. 13)

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

## 1. Insert the following new items—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
3	03.01.019	Fish, fresh or chilled (excluding fillets).
	03.01.020	Fish, frozen (excluding fillets).
	03.01.030	Fillets, fresh or chilled.
	03.01.040	Fillets, frozen.
7	07.01.040	Canned mushrooms.

## 2. Delete all references to Chapter 33 and insert the following—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
33	33.01.000	Essential oils (terpeneless or not), concentrates and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils or in waxes or the like, obtained by cold absorption or by maceration, terpenic by-products of the deterpenation of essential oils.
	33.04.000	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink, or other industries.

## 3. Delete all references to tariff No. 84.24.010 and insert the following—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
84	84.24.011	Ploughs designed to be drawn by manual power or by animals, non-self propelled.
	84.24.012	Other ploughs.
	84.24.052	Parts of ploughs designed to be drawn by manual power or by animals, non-self propelled.