

**THE FINANCE ACT, 1972****No. 10 of 1972***Date of Assent: 21st August, 1972**Date of Commencement: Sections 2, 5 and 6—1st July, 1972**Section 7—1st January, 1973**Sections 3, 4, 8, 9, 10 and 11—16th  
July, 1972***An Act of Parliament to amend the laws relating to various  
taxes and duties**

ENACTED by the Parliament of Kenya as follows:—

**1.** (1) This Act may be cited as the Finance Act, 1972.Short title and  
commencement.

(2) The amendments effected by—

(a) sections 2, 5 and 6 of this Act, shall have effect from  
1st July, 1972;(b) section 7 of this Act, shall have effect from 1st  
January, 1973;(c) sections 3, 4, 8, 9, 10 and 11 of this Act, shall have  
effect from 16th June, 1972,

all dates inclusive.

**2.** The Schedule to the Entertainments Tax Act is  
hereby amended by the deletion of item (d) and the substi-  
tution therefor of the following—Amendment of  
Cap. 479.

(d) exceeds Sh. 4/50 but does not exceed

Sh. 7 ... .. 0 75

(e) exceeds Sh. 7 ... .. 1 25

**3.** The Estate Duty Act is hereby amended by the  
deletion of the First Schedule and the substitution therefor  
of the following—Amendment of  
Cap. 483.**FIRST SCHEDULE****RATES OF DUTY**(a) Where the value of the estate does not exceed K£2,500, no estate  
duty shall be paid;

## FIRST SCHEDULE—(Contd.)

(b)	Where the value of the estate exceeds	but does not exceed	the rate of estate duty shall be
	£	£	per cent
	2,500	5,000	1
	5,000	7,500	2
	7,500	10,000	3
	10,000	12,500	4
	12,500	15,000	5
	15,000	17,500	6
	17,500	20,000	7
	20,000	22,500	8
	22,500	25,000	9
	25,000	30,000	10
	30,000	35,000	11
	35,000	40,000	12
	40,000	45,000	13
	45,000	50,000	14
	50,000	60,000	15
	60,000	70,000	16
	70,000	80,000	17
	80,000	90,000	18
	90,000	100,000	19
	100,000	120,000	20
	120,000	140,000	21
	140,000	160,000	22
	160,000	180,000	23
	180,000	200,000	24
	200,000	225,000	25
	225,000	250,000	26
	250,000	275,000	27
	275,000	300,000	28
	300,000	500,000	30
	500,000	750,000	35
	750,000	1,000,000	40

(c) Where the value of the estate exceeds £1,000,000 the rate of estate duty shall be 50 per cent.

Amendment of  
Cap. 484.

4. The Schedule to the Second-hand Motor Vehicles Purchase Tax Act is hereby amended by the deletion of the figures "200" and "30" and the substitution therefor respectively of the figures "400" and "60".

Amendment of  
No. 21 of 1970.

5. Subsection (1) of section 3 of the Air Passenger Tax Act, 1970, is hereby amended by the deletion of the word "ten" and the substitution therefor of the word "twenty".

Amendment of  
No. 26 of 1971.

6. Section 24 of the Traditional Liquor Act, 1971, is hereby amended by the insertion of the words "or small brewer's licence" after the words "manufacturer's licence" wherever they occur.

7. The Second Schedule to the Income Tax (Allowances and Rates) (No. 2) Act, 1971, is hereby amended by the deletion of item 1 and the substitution thereof of the following—

Amendment of  
No. 29 of 1971.

1. The individual income tax rates shall be—

<i>Chargeable Income</i>	<i>Rate in each</i>	
	£	
	<i>Sh.</i>	<i>cts.</i>
On the first £600 .. ..	2	50
On the next £600 .. ..	4	00
On the next £600 .. ..	6	00
On the next £900 .. ..	7	00
On the next £900 .. ..	8	00
On the next £1,800 .. ..	10	00
On the next £1,800 .. ..	12	00
On the next £1,800 .. ..	14	00
On every pound after £9,000 ..	15	00

8. The Customs Tariff Act, 1970, (hereinafter referred to as the Customs Act) is hereby amended by the insertion after section 4 of the following new section—

Insertion of new  
section 4A in  
No. 8 of 1970.

Variation  
of rates  
of duty.

4A. (1) The Minister may, by notice in the Gazette, increase or decrease any or all of the rates of fiscal entry, import duty or suspended fiscal entry by an amount not exceeding ten per centum of the rate set forth in the First or Second Schedule as the case may be.

(2) Any variation in the rate of any fiscal entry or duty made under subsection (1) of this section shall be laid before the National Assembly without unreasonable delay and, unless a resolution approving such variation is passed by the National Assembly within twenty days on which the National Assembly next sits after the variation is so laid, it shall thenceforth be void, but without prejudice to anything previously done thereunder or the publication of another notice of variation.

9. (1) The First Schedule to the Customs Act is hereby amended, in relation to the tariff numbers and subheadings specified in the first column of the First Schedule to this Act and relating to the articles respectively specified in the second column of the First Schedule to this Act, in the manner specified in the third column of the First Schedule to this Act.

Amendments to  
First Schedule  
to No. 8 of  
1970.

(2) The First Schedule to the Customs Act is hereby further amended—

(a) in the Notes to Chapter 28 by deleting paragraph 3 (b) and by substituting therefor the following—

(b) Organo-inorganic compounds other than those mentioned in Note 2 above.

(b) in Tariff Number 39.07 (which refers to articles of materials described in heading No. 39.01/06) by substituting for subheading Q the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
	Q. Floor tiles .. .. .	40%	Free	Free
	R. Sheets cut to size .. .. .	40%	Free	Free
	S. Other:			
	(1) For agriculture, dairying, water-boring or mining purposes ..	Free	Free	Free
	(2) Other .. .. .	30%	Free	Free

(c) by substituting for Tariff Number 40.11 (which relates to rubber tyres, etc.) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:			
	A. Tyres, tyre cases, interchangeable tyre treads and tyre flaps, including the weight of the immediate wrapper, of a kind used on lorries, trucks, vans, passenger-carrying vehicles, machinery of heading No. 84.22, vehicles of headings Nos. 87.01A and 87.07, pedal cycles, motor cycles, sidecars and trailers and other non-self-propelled vehicles, including tyres re-imported after re-treading:			
	(1) Pneumatic .. .. .	*Per kg. Sh. 3/30	Free	Free
	(2) Solid, complete or in lengths	Per kg. Sh. 1	Free	Free
	(3) Tyre flaps .. .. .	35%	Free	Free
	B. Other tyres, solid or pneumatic and other tyre flaps .. .. .	Free	Free	Free
	C. Inner tubes:			
	(1) Of a kind used on lorries, trucks, vans, passenger-carrying vehicles, machinery of heading No. 84.22, vehicles of headings Nos. 87.01A and 87.07, pedal cycles, motor cycles, sidecars and trailers and other non-self-propelled vehicles .. .. .	*Per kg. Sh. 3/30	Free	Free
	(2) Other .. .. .	Free	Free	Free

(d) in Tariff Number 40.14 (which refers to other articles of unhardened vulcanized rubber) by renumbering subheading B as C and by inserting the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
	B. Flexible containers of 200 litres or more for the transport or storage of fluids	Free	Free	Free

(e) by substituting for Tariff Number 58.08 (which refers to tulle and other net fabrics) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
58-08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	Per sq. metre Sh. 2/50 or 45%	Free	Free

(f) in the Notes to Chapter 59, by deleting paragraph 3 and by substituting therefor the following—

3. In heading No. 59.11 the expression "rubberized textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than one and a half kilograms per square metre; or

(ii) Weighing more than one and a half kilograms per square metre and containing more than fifty per cent by weight of textile material;

(b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabrics, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

(g) by substituting for Tariff Number 59.13 (which refers to rubberized textile fabrics) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads . . . . .	Per sq. metre Sh. 3 or 45%	Free	Free

(h) in the Notes to Chapter 60, by deleting paragraph 5 (a) and by substituting therefor the following—

(a) "Elastic" means consisting of textile materials combined with rubber threads; and

(i) in Tariff Number 62.02 (which refers to bed-linen, etc.) by re-numbering subheading C as D and by inserting the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
	C. Mattress covers . . . . .	Each Sh. 30 or 45%	Free	Free

(j) in Tariff Number 62.05 (which refers to other made up textile articles) by re-numbering subheading B as C and by inserting the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
	B. Sacks and bags other than those of a kind classified under heading No. 62.03 . . . . .	Each Sh. 30 or 45%	Free	Free

(k) in paragraph 1 (c) of the Notes to Chapter 73, by inserting the words "or more than thirty per cent of chromium" after the word "manganese";

(l) in Tariff Number 73.10 (which refers to bars and rods of iron or steel) by deleting subheadings A and B and by substituting therefor the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
A. Bars and rods (including wire rod):				
	(1) Round of a diameter of 6 mm. to 3.8 cm. . . . .	Per tonne Sh. 200 or 30%	Free	Free
	(2) Of square cross section of thickness 6 mm. to 4.1 cm. . . . .	30%	Free	Free
	(3) Flat, of a width 1.3 cm. to 12.7 cm. and of a thickness not exceeding 1.9 cm. . . . .	30%	Free	Free
	(4) Other . . . . .	10%	Free	Free
B. Other . . . . .				
		10%	Free	Free

(m) by substituting for Tariff Numbers 73.20 (which refers to tube and pipe fittings of iron and steel) and 73.21 (which refers to structures, etc., of iron or steel) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges) of iron or steel . . . . .	15%	Free	Free
73.21	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice-masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel . . . . .	30%	Free	Free

(n) by substituting for Tariff Number 76.08 (which refers to structures, etc., of aluminium) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
76.08	Structures, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice-masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium . . . . .	30%	Free	Free

(o) in Tariff Number 87.02 (which refers to motor vehicles) by substituting for subheading A the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
	A. Passenger-carrying motor cars (including estate cars, station wagons, motor caravans, minibuses and the like) of an engine capacity:			
	(1) Not exceeding 1,200 cubic centimetres .. .. .	40%	Free	Free
	(2) Exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres ..	50%	Free	Free
	(3) Exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres ..	55%	Free	Free
	(4) Exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres ..	60%	Free	Free
	(5) Exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres ..	75%	Free	Free
	(6) Exceeding 2,250 cubic centimetres. .. .. .	100%	Free	Free
	(7) Unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister ..	15%	Free	Free

(p) in Tariff Number 87.14 (which refers to other vehicles) by renumbering headings F and G as H and I respectively and by inserting the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
	F. Camping caravans .. .. .	40%	Free	Free
	G. Chassis fitted with axles, wheels and parts thereof, including wheels fitted with tyres, coupling devices, brakes, shafts, swingle bars and similar parts for load carrying trailers for vehicles of heading 87.02D and camping caravans of heading 87.14F but not including parts imported separately ..	15%	Free	Free

(g) by substituting for Tariff Number 98.10 (which refers to mechanical lighters, etc.) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:			
	A. Portable lighters, complete or incomplete (including bodies)	Each Sh. 2/50 or 50%	Free	Free
	B. Other	50%	Free	Free

**10.** The Customs Act is hereby further amended—

(a) by the deletion of the Second Schedule thereto and the substitution therefor of the Second Schedule to this Act;

(b) in the Third Schedule thereto—

- (i) in the heading to PART A, by the insertion of the words "OR ON BEHALF OF" immediately before the word "GOVERNMENTS";
- (ii) by the deletion of item 7 of PART A and the substitution therefor of the following—

*7. Contractors to Government and the East African Community*

(1) Machinery, plant, materials and rolling stock for use by an individual or firm under contract to the Government or the Government of Tanzania or of Uganda, where such exemption forms part of the terms of the contract:

Provided that such contract was signed on or before the 15th June, 1972, or, if tenders have been invited on or before that date, such contract is supported by a certificate from the Ministry of Finance and Economic Planning of Kenya or from the Ministry of Finance of Tanzania or Uganda.

(2) With the prior approval of the Government or of the Government of Tanzania or of Uganda, machinery, plant, materials, and rolling stock for use by an individual or firm under

Replacement of Second Schedule and amendment of Third Schedule to No. 8 of 1970.

contract to the East African Community, where such exemption forms part of the terms of the contract.

- (iii) in item 13 of PART B, by the insertion of the words and comma "including needles," immediately before the word "imported".

Amendment of  
Cap. 474.

**11.** (1) The Excise Tariff Act is hereby amended by the insertion after section 3 of the following new section—

Variation  
of rates  
of duty.

3A. (1) The Minister may, by notice in the Gazette, increase or decrease any rate of duty by an amount not exceeding ten per centum of the rate set forth in the Schedule to this Act.

(2) Any variation in the rate of duty made under subsection (1) of this section shall be laid before the National Assembly without unreasonable delay and, unless a resolution approving such variation is passed by the National Assembly within twenty days on which the National Assembly next sits after the variation is so laid, it shall thenceforth be void, but without prejudice to anything previously done thereunder or to the publication of another notice of variation.

(2) The Schedule to the Excise Tariff Act is hereby amended by the deletion of items 12, 13 and 14 and the substitution therefor of the following—

<i>Item</i>	<i>Goods</i>	<i>Quantity</i>	<i>Rate of Duty</i>
			<i>Sh. cts.</i>
12.	Soap, soap powders, soap extracts and substitutes therefor:—		
	(i) In liquid form .. .. .	Per litre	0 55
	(ii) Other .. .. .	Per 100 kg.	55 10
13.	Fabrics:—		
	(i) Woven, of which the length or breadth exceeds 50 cm., including fabrics made by further manufacturing process from imported woven fabrics but not including sacking, matting or blanket fabrics ..	Per sq. metre	0 30
	(ii) Knitted or crocheted .. .. .	Per kg.	3 50
14.	Varnishes and lacquers, distempers and enamels, including those used in the printing industry and printers' ink, but not including cosmetic preparations or vitreous enamel paints:—		
	(i) Distemper in powder form .. .. .	Per 100 kg.	18 90
	(ii) Cement-based paints in powder form ..	Per 100 kg.	64 90
	(iii) Other .. .. .	Per litre	0 88

## FIRST SCHEDULE

(s. 9 (1))

Tariff	Relating to	Amendment
11.07	Malt .. .. .	for "37%" substitute "50%".
12.06 ..	Hop cones and lupulin ..	for "10%" substitute "15%".
15.07C	Olive oil .. .. .	for "48% <sub>0</sub> , Free, Free " substitute "50% <sub>0</sub> , 2% <sub>0</sub> , Free".
16.04 ..	Prepared or preserved fish, etc.	for "47½%" substitute "50%".
17.04 ..	Sugar confectionery ..	for "47%" substitute "50%".
18.06 ..	Chocolate, etc. .. .	for "42%" substitute "50%".
21.06A	Baker's, etc., yeast ..	for "26%" substitute "30%".
28.01/ 58C	Other chemical elements ..	Delete asterisk.
32.04A	Colouring matter for food-stuffs.	for "30½%" substitute "50%".
32.12 ..	Glazier's putty, etc. ..	for "21%" substitute "30%".
33.01A	Essential oils used in perfumery, etc.	for "68%" substitute "75%".
33.01B	Other essential oils ..	for "23%" substitute 30%..
35.03A	Gelatin .. .. .	for "22%" substitute "30%".
37.02 ..	Film in rolls .. .. .	for "27%" substitute "30%".
38.19 ..	Chemical products not elsewhere specified.	Delete subhead 38.19C (Deodorants) and all detail relating thereto and re-number subheads D-J as C-I.
39.01/ 06D	Other artificial resins ..	for "30%" substitute "40%".
48.01A (1)	Cigarette paper .. .. .	for "43%" substitute "45%".
48.02 ..	Hand-made paper, etc. ..	for "15%" substitute "17½%".
48.03 ..	Parchment, etc. .. .	for "15%" substitute "17½%".
48.07B	Other paper and paperboard	for "30%" substitute "33½%".
48.09	Building, board, etc. ..	for "30%" substitute "40%".
48.10 ..	Cigarette paper cut to size, etc.	for "40%" substitute "45%".
48.11 ..	Wallpaper, etc. .. .	for "30%" substitute "40%".
48.12 ..	Floor covering, etc. ..	for "30%" substitute "40%".
49.09 ..	Picture postcards, etc. ..	for "30%" substitute "40%".
49.10 ..	Calendars .. .. .	for "30%" substitute "40%".
49.11D	Other printed matter, etc. (other).	for "30%" substitute "40%".
58.01 ..	Knotted carpets, etc. ..	for "30%" substitute "40%".
58.02 ..	Other carpets, etc. .. .	for "25%" substitute "35%".
58.03 ..	Tapestries, etc. .. .	for "30%" substitute "40%".
59.10 ..	Linoleum, etc. .. .	for "30%" substitute "40%".
64.01/ 04A	Shoes with cotton uppers ..	for "Sh. 2 or 33½%" substitute "Sh. 3 or 40%".
64.01/ 04B	Shoes without uppers ..	for "Sh. 2 or 33½%" substitut "Sh. 3 or 40%".
64.01/ 04C (1)	Other shoes not exceeding 23 cm.	for "Sh. 2 or 33½%" substitut "Sh. 3 or 40%".
64.01/ 04C (2)	Other shoes exceeding 23 cm.	for "Sh. 6/60 or 33½%" substitut "Sh. 7/50 or 40%".

## FIRST SCHEDULE—(Contd.)

<i>Tariff</i>	<i>Relating to</i>	<i>Amendment</i>
64.06 ..	Gaiters, spats, etc. ..	for "33½%" substitute "40%"
67.01 ..	Skins and other parts of birds.	for "30%" substitute "40%"
67.02 ..	Artificial flowers, etc. ..	for "30%" substitute "40%"
67.05 ..	Fans and hand screens, etc.	for "30%" substitute "40%"
68.08A	Pipes of asphalt, etc. ..	for "Free" in column 3 substitute "20%"
68.12B	Packing washers of asbestos cement.	for "Free" in column 3 substitute "20%"
68.13B	Asbestos gaskets, etc. ..	for "Free" in column 3 substitute "20%"
70.08 ..	Safety glass .. ..	for "25%" substitute "30%"
70.09 ..	Glass mirrors .. ..	for "27%" substitute "30%"
70.13 ..	Glassware for table, etc., uses.	for "30%" substitute "33½%"
73.11A	Angles, etc., of iron or steel	for "25%" substitute "35%"
73.12A	Strip of iron or steel ..	for "25%" substitute "35%"
73.13A	Corrugated sheets and plates	for "Sh. 1/07 or 30%" substitute "Sh. 1/25 or 35%"
73.13A	Corrugated sheets and plates	for "Sh. 1/07" substitute "Sh. 1/25"
73.13B	Flat, galvanized sheets, etc.	for "Cents 86 or 30%" substitute "Sh. 1 or 35%"
73.13B	Flat, galvanized sheets, etc.	for "Cents 86" substitute "Sh. 1"
73.13C	Flat uncoated sheets, etc. ..	for "Cents 32 or 12%" substitute "Cents 35 or 15%"
73.13C	Flat uncoated sheets, etc. ..	for "Free" column 3 substitute "10%"
73.13D	Enamelled, etc., sheets and plates.	for "30%" substitute "35%"
73.14 ..	Uninsulated iron or steel wire.	insert an asterisk before "Free" in column 3.
73.18 ..	Tubes and pipes, etc. ..	for "15%" substitute "30%"
73.22B	Other reservoirs, tanks, etc.	insert an asterisk before "Free" in column 3.
73.27A	Gauze, etc., of iron or steel wire.	for "25%" substitute "30%"
73.40M	Tanks, etc., of stainless steel over 6mm.	insert an asterisk before "Free" in column 3.
73.40M	Other tanks, etc., of stainless steel.	insert an asterisk before "Free" in column 3.
76.09B	Other reservoirs, etc., of aluminium.	insert an asterisk before "Free" in column 3.
76.16B	Tanks, etc., of aluminium over 6 mm.	insert an asterisk before "Free" in column 3.
76.16B	Other tanks, etc., of aluminium.	insert an asterisk before "Free" in column 3.
83.02A	Hinges of base metal ..	for "Free" in column 3 substitute "15%"
84.17A	Water heaters .. ..	for "12%" substitute "15%"
84.20B	Other weighing machinery	for "25%" substitute "30%"

## FIRST SCHEDULE—(Contd.)

Tariff	Relating to	Amendment
84.51 ..	Typewriters, etc. . . . .	for "26%" substitute "30%".
84.52 ..	Calculating machines, etc.	for "28%" substitute "30%".
84.54 ..	Other Office Machines . .	for "23%" substitute "30%".
84.55 ..	Various parts and accessories.	for "21%" substitute "30%".
85.06A	Electric fans . . . . .	for "25%" substitute "30%".
85.07B	Non-agricultural shavers, etc.	for "30%" substitute "50%".
85.14 ..	Microphones and amplifiers	for "37½%" substitute "50%".
85.15A	Radio and television sets . .	for "47%" substitute "50%".
85.22A	Mixing units for sound reproduction.	for "37½%" substitute "50%".
87.06C	Parts and accessories for certain vehicles.	for "28½%" substitute "33½%".
89.01 ..	Ships and boats . . . . .	for "Free" in column 3 substitute "33½%".
90.01A	Unmounted lenses, etc. . .	for "23%" substitute "30%".
90.02A	Mounted lenses, etc. . . .	for "23%" substitute "30%".
90.05 ..	Refracting telescopes . . .	for "23%" substitute "33%".
90.07B	Cameras (other) . . . . .	for "25%" substitute "35%".
90.08 ..	Cinematograph cameras, etc.	for "25%" substitute "35%".
90.09B	Other image projectors . . .	for "25%" substitute "35%".
90.10B	Other apparatus for photographic laboratories.	for "30%" substitute "40%".
90.16A	Measuring rods, tape measures, etc.	for "23%" substitute "30%".
90.25A	Exposure meters . . . . .	for "30%" substitute "40%".
91.01 ..	Watches . . . . .	for "27½%" substitute "37½%".
91.02 ..	Clocks with watch movements.	for "25%" substitute "35%".
91.04B	Clocks (other) . . . . .	for "25%" substitute "35%".
91.05 ..	Time of day recording apparatus, etc.	for "30%" substitute "40%".
91.06 ..	Time switches . . . . .	for "30%" substitute "40%".
91.07 ..	Watch movements . . . . .	for "30%" substitute "40%".
91.08 ..	Clock movements . . . . .	for "30%" substitute "40%".
91.09 ..	Watch cases . . . . .	for "30%" substitute "40%".
91.10 ..	Clock cases . . . . .	for "30%" substitute "40%".
91.11 ..	Other clock and watch parts	for "30%" substitute "40%".
92.01 to 92.10 inclusive	Musical instruments . . . . .	for "25%" substitute "35%" in each heading.
92.11 ..	Gramophones, etc. . . . .	for "30%" substitute "42½%".
92.12C	Gramophone records . . . .	for "Sh. 1/25 or "32½%" substitute "Sh. 1/50 or "45%".
92.12D	Sound recordings (other)	for "25%" substitute "35%".
92.13 ..	Other parts and accessories	for "35%" substitute "37½%".
97.01 ..	Wheeled toys . . . . .	for "30%" substitute "50%".
97.02 ..	Dolls . . . . .	for "30%" substitute "50%".
97.03 ..	Other toys . . . . .	for "30%" substitute "50%".
98.14 ..	Scent and similar spays . .	for "30%" substitute "50%".

## SECOND SCHEDULE

(s. 10 (a))

## SUSPENDED FISCAL ENTRY

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
10.01 ..	Wheat .. .. .	30%	Nil
10.05 ..	Maize in the grain .. .. .	Per 100 kg. Sh. 18	Per 100 kg. Sh. 7/70
11.08 ..	Starches; inulin .. .. .	30%	Nil
12.01A ..	Linseed .. .. .	30%	Nil
15.07A ..	Linseed oil .. .. .	30%	Nil
31.02 ..	Ammonium sulphate .. .. .	20%	Nil
31.03 ..	Triple superphosphate .. .. .	20%	Nil
31.05 ..	Diammonium phosphate; Complex NPK..	20%	Nil
40.11A ..	Pneumatic tyres, including the weight of the immediate wrapper, of a kind and size specified by the Minister by notice in the Gazette.	Per kg. Sh. 3/30	Per kg. cents 45
40.11C(1)	Inner tubes of a kind used on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor cycles, side-cars and trailers and other non-self-propelled vehicles, and of a size specified by the Minister by notice in the Gazette.	Per kg. Sh. 3/30	Per kg. cents 45
47.01 ..	Pulp derived by mechanical or chemical means from any fibrous vegetable material.	10%	Nil
48.01A(2)	Paper and paperboard for the manufacture of corrugated paperboard.	40%	Nil
48.01A(3)	Paper, other .. .. .	25%	2½%
48.01B ..	Paperboard .. .. .	25%	2½%
48.01C(2)	Cellulose wadding, other .. .. .	10%	Nil
48.04 ..	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	25%	2½%
48.05 ..	Paper and paperboard, corrugated (with or without flat surface sheets) creped, crinkled, embossed or perforated, in rolls or sheets.	25%	2½%
48.06 ..	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets.	10%	3½%
48.14 ..	Writing blocks, envelopes, letter cards, plain post-cards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:		
	A. Envelopes .. .. .	6½% (or 90 cents per 1,000)	6½% (or 90 cents per 1,000)
	B. Other .. .. .	6½%	6½%
48.15B ..	Other paper and paperboard, cut to size or shape .. .. .	6½%	6½%
48.16 ..	Boxes, bags and other packing containers of paper or paperboard:		
	A. Multi-ply paper bags .. .. .	22½%	2½%
	B. Other .. .. .	25%	5½%
48.17 ..	Boxfiles, letter trays, storage boxes and similar articles of paper or paperboard, of a kind commonly used in offices, shops or the like .. .. .	10%	3½%

## SECOND SCHEDULE—(Contd.)

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
48.18 ..	Registers, exercise books, note-books, memorandum blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard ..	6½%	6½%
48.19 ..	Paper or paperboard labels, whether or not printed or gummed ..	6½%	6½%
48.21 ..	Other articles of paper pulp, paper, paperboard or cellulose wadding:		
	B. Other ..	6½%	Nil
68.12 ..	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
	A. Pipes, tubes and fittings therefor ..	30%	20%
68.13 ..	Articles of asbestos or of mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate:		
	A. Pipes, tubes and fittings therefor ..	30%	20%
73.12B ..	Baling and hooping strip ..	17½%	Nil
73.14 ..	Iron or steel wire, whether or not coated but not insulated, ..	30%	Nil
73.22 ..	Reservoirs, tanks, vats and similar containers, for any material other than compressed or liquified gas, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
	B. Other ..	15%	Nil
73.40 ..	Other articles of iron or steel:		
	M. Tenks, vats and similar vessels:		
	(1) Of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel:		
	(b) Of a thickness exceeding 6 mm.	15%	Nil
	(2) Other ..	15%	Nil
76.04 ..	Foil of aluminium or alloy thereof ..	33½%	Nil
76.09 ..	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:		
	B. Other ..	15%	Nil
76.16 ..	Other articles of aluminium:		
	B. Tanks, vats and similar vessels:		
	(1) Of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre:		
	(b) of a thickness exceeding 6 mm.	15%	Nil
	(2) Other ..	15%	Nil
85.20A ..	Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps.	7½% (or 40 where this exceeds the sum of the fiscal entry and <i>ad valorem</i> suspended fiscal entry imposed)	7½% (or 40 where this exceeds the sum of the fiscal entry and <i>ad valorem</i> suspended fiscal entry imposed)