

THE FINANCE ACT, 1980

No. 10 of 1980

Date of Assent: 12th August, 1980

Date of Commencement: Section 1(2) (c)

15th August, 1980

Rest—See section 1

An Act of Parliament to amend the laws relating to various taxes, duties and fees, and to banking and money-lending, 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, 1980.

(2) The provisions of this Act shall come into force, or be deemed to have come into force, as follows—

(a) section 5 on the 1st January, 1981;

(b) section 6 and paragraphs (b), (c), (d) and (e) of section 8 on the 1st October, 1980;

(c) paragraph (f) of section 8 and sections 9 and 10 on the commencement of this Act;

(d) all other provisions on the 20th June, 1980.

Short title,
commencement
and transitional
provisions.

(3) The new section 3 (3) of the Hotel Accommodation Tax Act set out in section 6 (b) of this Act shall take effect so that any tax which is outstanding on the 1st October, 1980, in respect of hire or occupation before that date shall be payable not later than the last day of October, 1980.

Cap. 478.

(4) The new First Schedule to the Estate Duty Act set out in section 7 of this Act shall apply to the estates of persons who die on or after 20th June, 1980.

Cap. 483.

PART II—CUSTOMS AND EXCISE

2. The Customs and Excise Act, 1978 is amended—

(a) in section 2 (3) (c), by deleting subparagraphs (ii) and (iii) and substituting the following—

(ii) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot be classified by reference to subparagraph (i), shall be classified as if they consisted of the material or

Amendments to
No. 10 of 1978.

- component which gives them their essential character, in so far as this criterion is applicable;
- (iii) where goods cannot be classified by reference to subparagraph (i) or (ii) they shall be classified under the heading which occurs latest among those which equally merit consideration;
- (b) in section 16 (1), by deleting the expression “or (in so far as they are prohibited imports) item 10”;
- (c) in section 43, by deleting subsection (3) and substituting the following—
- (3) On the arrival of such goods at such other warehouse a particular account of them shall be taken in accordance with section 37.;
- (d) in sections 50 and 182 (1), by adding at the end in each case the expression “or to a fine not exceeding fifty thousand shillings or to both such imprisonment and fine”;
- (e) in section 61 (1), by deleting the expression “prohibited exports within item 3 of Part C of the Eighth Schedule or are”;
- (f) in sections 90 (2), 91 (6), 94 (2), 97 (5), 103 (3), 106 (2), 112 (4), 185, 187 and 191 (1), by inserting immediately after the expression “imprisonment for a term not exceeding three years” in each case the expression “or to a fine not exceeding one hundred thousand shillings or to both such imprisonment and fine”;
- (g) in section 139 (1) (e), by deleting subparagraph (iii) and substituting the following—
- (iii) to privileged bodies and persons described in paragraphs (1) and (2) of item 7 of Part A of the Third Schedule;
- (h) in section 214 (1), by deleting the word “only” in the third line;
- (i) in the First Schedule (import duties), by making the various amendments set out in the First and Second Schedules to this Act in the ways therein described;
- (j) by adjusting all rates of duty specified in the fourth column of the First Schedule (import duties), in addition to any adjustment of rates made by virtue of paragraph (i) of this section—

- (i) in the case of *ad valorem* duty, by adding an additional ten per centum on to the existing percentage rate (for example by increasing a rate of 25 per cent to 35 per cent);
- (ii) in the case of specific duty, by increasing the existing rate by ten per centum (for example by increasing a rate of Sh. 5 to Sh. 5.50);
- (iii) in any case where both an *ad valorem* percentage rate and a specific rate are provided, by increasing both rates in accordance with subparagraphs (i) and (ii) of this paragraph:

Provided that this paragraph shall not apply to any goods which, after making any amendments under paragraph (i) of this section, are free of duty;

(k) in the Third Schedule (exemptions from duties), Part B—General Exemptions—

- (i) in item 8, paragraph (2), by substituting a semi-colon for the full stop at the end of subparagraph (d) and adding the following new subparagraph—
 - (e) aircraft and vessels of all kinds;
- (ii) by deleting paragraph (3) of item 8 and substituting the following—

(3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is bona fide changing residence from a place outside Kenya to a place within Kenya where that person has not either been granted any exemption under this paragraph, or resided in Kenya for a period exceeding three months, within the two years immediately before his arrival in Kenya—

- (a) wearing apparel;
- (b) personal and household effects of any kind which were in his personal or household use in his former place of residence;
- (c) one motor vehicle (excluding buses of seating capacity of more than 14 pas-

sengers and motor vehicles for transport of goods and materials) which the passenger personally had owned and used outside Kenya for at least 12 months (excluding the period of the voyage in the case of shipments) provided that the passenger is over 18 years of age and the vehicle is not disposed of for a period of two years from the date of entry;

(iii) by deleting paragraph (5) of item 8 and substituting the following—

(5) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported as baggage by a person who the proper officer is satisfied is a resident of Kenya returning from a visit to any place outside Kenya of less than six months—

(a) wearing apparel;

(b) personal and household effects which have been in his personal use or household use, but not including bicycles, cine or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, refrigeration and refrigerating equipment, cookers, typewriters, cassette tapes, sound recording machines, tuners, radio and television receiving sets, radiograms or provisions;

(c) instruments and tools for his personal use in his profession or trade;

(iv) by deleting paragraph (3) of item 12;

(l) in the Fifth Schedule (excise duties), item 3 (cigarettes), by deleting the figure "55" from paragraphs (ii) and (iii) and substituting "60";

(m) in the Eighth Schedule (prohibited and restricted goods), by adding to Part C (prohibited exports) the following new items—

3. Medicaments (including veterinary medicaments) not manufactured in Kenya.

4. Motor vehicle components, parts or accessories not manufactured in Kenya.
5. Hides and skins, including leather, where unprocessed, dressed or semi-processed.

PART III—SALES TAX

3. The Sales Tax Act is amended—

Amendments
to Cap. 476.

- (a) in section 2 (1), by deleting the definition of “Duty of customs” and substituting the following—

“duty of customs” means import duty, suspended duty or dumping duty charged under the Customs and Excise Act;

- (b) in section 4, by deleting paragraph (c) and substituting the following—

(c) not manufactured by a registered manufacturer but of the same type as those manufactured by him, which are acquired and sold by that manufacturer,;

- (c) in section 5, by inserting in paragraph (a) after the words “manufactured by him” the expression “or, in the case of sale under paragraph (c) of section 4, sold by him,”;

- (d) in section 10, by inserting in subsection (1) after the words “of the transaction” the words “at the time of sale of those goods”;

- (e) in section 14, by deleting subsection (1) and substituting the following—

(1) Tax chargeable under paragraph (a) or (c) of section 4 shall become due at the time the goods are first sold and shall be payable not later than the last day of the first month succeeding that in which the tax becomes due :

Provided that, where a contract for the sale of taxable goods provides that the sale price or other consideration shall be paid to the registered manufacturer by instalments, tax shall become due in respect only of the amount of each instalment upon the day fixed, by the contract or by any relevant trade usage, for the payment of instalments.;

(f) by inserting after section 17 the following new section—

Collection
of tax by
distrain.

17A. (1) Where any sum by way of tax is due and payable by a registered manufacturer, the Commissioner may, instead of suing for the tax, recover it by distress, and for that purpose may by order under his hand empower an authorized officer to execute distress upon the goods and chattels of the registered manufacturer from whom the tax is recoverable and the officer may, at the cost of that registered manufacturer, employ such servants or agents as he may think necessary to assist him in the execution of the distress:

Provided that—

- (i) where the full amount of the tax due and payable is not recovered by distress, the Commissioner may recover the deficiency in any other manner provided by this Act;
- (ii) where the full amount of tax due and payable 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 Commissioner before payment of the tax shall be deemed to be a debt due and payable to the Government by the registered manufacturer in respect of whom the order was issued and may be recovered by the Commissioner as tax under this Act.

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

(3) A distress levied under this section shall be kept for ten days, either at the premises at which distress was levied or at such other place as the authorized officer may consider appropriate, at the cost of the registered manufacturer from whom the tax is recoverable.

(4) If the registered manufacturer from whom tax is recoverable by distress does not pay the tax 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 tax and costs; and the proceeds of sale shall be applied first towards the cost of taking, keeping and selling the goods and chattels distrained upon and then towards the tax, and any remaining proceeds shall be paid to the registered manufacturer from whom the goods were distrained.;

(g) in Part II of the First Schedule (rates of tax), by making the various amendments set out in the Third Schedule to this Act in the ways therein described;

(h) in Part I of the Second Schedule (non-taxable goods)—

(i) by deleting tariff numbers “15.02.011” and “34.02.003” and substituting “15.02.001” and “34.02.002” respectively;

(ii) by deleting tariff numbers 27.10.086, 87.01.010 and 87.14.049 and the corresponding tariff descriptions;

(iii) by deleting the tariff description of tariff number 73.07.000 and substituting the following—

Blooms, billets, slabs and sheet bars (including tin plate bars), of iron or steel; pieces roughly shaped by forging of iron or steel.

PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

4. The Local Manufactures Export Compensation Act is amended—

Amendments
to Cap. 482.

(a) in the First Schedule (rate of compensation payment), by deleting the expression “ten per centum” and substituting “twenty per centum”;

(b) in Part I of the Second Schedule (items subject to sales tax but not eligible for compensatory payment), by deleting tariff number 27.10.012 and the corresponding tariff description and substituting the following—

27.10.012 Motor spirit (gasolene), premium.

27.10.013 Motor spirit (gasolene), regular.;

- (c) in Part II of the Second Schedule (items not subject to sales tax but eligible for compensatory payment), by deleting tariff numbers 87.01.010, 87.01.020, 87.14.021, 87.14.023, 87.14.032, 87.14.043, 87.14.044, 87.14.045, 87.14.047 and 87.14.049 and the corresponding tariff description in each case.

PART V—INCOME TAX

Amendments
to Cap. 470.

5. The Income Tax Act is amended in the Third Schedule, Head B, paragraph 3—

- (a) by deleting from subparagraphs (a), (b), (g) and (h) the word “twenty” and substituting “thirty”;
- (b) by deleting from subparagraph (c) the word “thirty” and substituting “forty”;
- (c) by deleting from subparagraph (d) the word “fifteen” and substituting “twenty”;
- (d) by deleting from subparagraph (e) the words “twelve and one-half” and substituting “twenty”.

PART VI—MISCELLANEOUS

Amendments
to Cap. 478.

6. The Hotel Accommodation Tax Act is amended—

- (a) by deleting paragraph (b) of section 1 (2);
- (b) by deleting section 3 (3) and substituting the following—

(3) The amount of tax payable under this section shall be paid to the hotel by or on behalf of the hirer not later than the last day of the month in which the hirer, or where the hirer and the occupier are not the same person, the occupier, vacates the hotel.;

- (c) by deleting section 5 (1) and substituting the following—

(1) A sum equal to the total amount of tax payable under section 3 in each month shall be paid by or on behalf of the proprietor of the hotel to the Controller within fourteen days of the last day of that month.

7. The Estate Duty Act is amended by deleting the First Schedule and substituting the following—

Amendment
to Cap. 483.

FIRST SCHEDULE

RATES OF DUTY

(a) Where the value of the estate does not exceed £25,000, no estate duty shall be paid.

(b) Where the value of the estate exceeds	but does not exceed	the rate of estate duty shall be
£	£	per cent
25,000	30,000	8
30,000	35,000	9
35,000	40,000	10
40,000	50,000	11
50,000	60,000	12
60,000	70,000	13
70,000	80,000	14
80,000	90,000	15
90,000	100,000	16
100,000	110,000	17
110,000	130,000	18
130,000	150,000	19
150,000	175,000	20
175,000	200,000	21
200,000	225,000	22
225,000	250,000	23
250,000	300,000	24
300,000	350,000	25
350,000	400,000	26
400,000	450,000	27
450,000	500,000	28
500,000	550,000	29
550,000	600,000	30
600,000	650,000	31
650,000	800,000	32
800,000	1,000,000	34
1,000,000	1,250,000	36
1,250,000	1,500,000	38
1,500,000	2,000,000	39

(c) Where the value of the estate exceeds £2,000,000, the rate of estate duty shall be 40 per cent.

Amendments
to Cap. 488.

8. The Banking Act is amended—

- (a) in section 2, by deleting the definitions of “branch” and “municipality” and substituting the following—
“branch” means the second and each subsequent premises at which a bank or financial institution transacts banking business;
“municipality”, “town council” and “urban council” have the meanings assigned to them in the Local Government Act;
- (b) in section 7 (1) (a), by deleting the words “one hundred thousand Kenya pounds” and substituting “two hundred and fifty thousand Kenya pounds”;
- (c) in section 7 (1) (b), by deleting the words “five hundred thousand Kenya pounds” and substituting “two million, five hundred thousand Kenya pounds”; and by deleting the words “one hundred thousand Kenya pounds” and substituting “five hundred thousand Kenya pounds”;
- (d) in section 7 (2) (a), by deleting the words “twenty five thousand Kenya pounds” and substituting “fifty thousand Kenya pounds”;
- (e) in section 7 (2) (b), by deleting the words “one hundred and twenty five thousand Kenya pounds” and substituting “two hundred and fifty thousand Kenya pounds”; and by deleting the words “twenty five thousand Kenya pounds” and substituting “fifty thousand Kenya pounds”;
- (f) in section 10—
(i) by deleting paragraph (c) of subsection (1) and substituting the following—
(c) grant to or permit to be outstanding in respect of any of its officers or members of his family, or any company of which the officer or member of his family is a shareholder, director or employee, any advances or credit facilities which in the aggregate exceed the sum of five thousand Kenya pounds, whether such advances or credit facilities are granted to the officer individually or jointly with other persons; or;

(ii) by deleting from paragraph (d) the word “un-secured” wherever it appears;

(iii) by deleting subsection (2) and substituting the following—

(2) A licensed financial institution shall not grant or permit to be outstanding any advance or credit facilities or give any financial guarantee or incur any other liability to, or in favour of, or on behalf of, any company in which the financial institution has an equity interest, whether directly or indirectly, exceeding twenty-five per cent of the share capital of that company.;

(g) by deleting the Schedule and substituting 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	50,000
(b)	additionally, in respect of each branch of a bank within a municipality	25,000
(c)	additionally, in respect of each branch of a bank within a town council area	10,000
(d)	additionally, in respect of each branch of a bank within an urban council area	5,000
2. (a)	On the granting of a licence to a financial institution and on each anniversary thereof ...	30,000
(b)	additionally, in respect of each branch of a financial institution	15,000

9. The Central Bank of Kenya Act is amended—

(a) in section 38 (4), by deleting the words “one-tenth of” in the fourth line;

(b) by repealing section 39 and substituting the following—

Regulation
of interest
rates of
specified
banks or
specified
financial
institutions.

39. The Bank may, from time to time, acting in consultation with the Minister, determine and publish the maximum and minimum rates of interest which specified banks or specified financial institutions may pay on deposits and charge for loans or advances:

Amendments
to Cap. 491.

Provided that the Bank may in consultation with the Minister determine different rates of interest—

(i) for different types of deposits and loans;
and

(ii) for different types of specified banks and financial institutions.

Amendment
to Cap. 528.

10. The Money-lenders Act is amended in section 15 (1) by deleting “forty-eight per centum” in the seventh line and substituting “twenty-four per centum”; and by deleting “48 per cent” in the marginal note and substituting “24 per cent”.

FIRST SCHEDULE

(s. 2 (i))

(Amendments, other than of rates of duty, to the First Schedule of the Customs and Excise Act, 1978)

1980

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendment to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
03.02	03.02.030	Amend the word "subheading" in brackets to read "tariff No."			
08.01	08.01.001	Amend the tariff number in the second column to read "08.01.010."			
	08.01.002	Amend the tariff number in the second column to read "08.01.020."			
11.01	11.01.029	Amend the corresponding statistical code in the fifth column to read "047 0 19."			
12.01	12.01.010	Amend the corresponding statistical code in the fifth column to read "222 1 00."			
15.02	15.02.011	Amend the tariff number in the second column to read "15 02 001."			
	15.02.019	Amend the tariff number in the second column to read "15.02.009."			
22.02	22.02.002	Amend the tariff number in the second column to read "22.02.009."			
22.07		Insert new tariff descriptions, rates, statistical codes and units of quantity as follows—			
	22.07.002	Cider, in bottle	Per litre Sh. 8	112 2 02	Litre
	22.07.003	Cider, not in bottle	Per litre Sh. 8	112 2 03	Litre
28.13		Amend the word "organic" in the third column to read "inorganic".			
28.19	28.19.009	Amend the corresponding statistical code in the fifth column to read "522 4 19."			
30.03	30.03.041	Amend the tariff description in column three to read as follows— Other, prepared and in similar conditions as stated in tariff number 30.03.010, whether or not containing, in addition, substances of tariff numbers 30.03.010, 30.03.020 and 30.03.030.			
39.02	39.02.249	Amend the corresponding statistical code in the fifth column to read "583.6.29."			
		In Chapter 51, note 4, second paragraph, insert immediately after the expression "exceeding 5 mm. and" the expression "in Chapter 39".			

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No. 10

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
40.11		Delete from tariff descriptions 40.11.056, 40.11.061 and 40.11.067 the expression "heading 87.01" and substitute in each case "Tariff No. 87.01.030".			
41.02		Delete and substitute the following— Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within Heading 41.06 or 41.08.			
	41.02.011	Calf leather, dressed	33½%	611 3 01	Sq. M.
	41.02.012	Calf leather, undressed, chrome crust	33½%	611 3 02	Sq. M.
	41.02.013	Calf leather, undressed, vegetable crust	33½%	611 3 03	Kg.
	41.02.019	Calf leather, other, undressed	33½%	611 3 09	Kg.
	41.02.021	Other, dressed	33½%	611 4 01	Sq. M.
	41.02.022	Other, undressed, chrome crust	33½%	611 4 02	Kg.
	41.02.023	Other, undressed, vegetable crust	33½%	611 4 03	Kg.
	41.02.029	Other, undressed	33½%	611 4 04	Kg.
	41.02.030	Parchment-dressed leather	33½%	611 4 09	Kg.
55.07	55.07.021	Delete all references to this tariff number.			
	55.07.029	Amend the tariff number to read "55.07.021", the corresponding statistical code in column five to read "652.2.11", and delete the last word "other" in the second line.			
	55.07.029	Insert a new tariff number as follows— Other	60%	652 2 19	Sq. M.
61.01	61.01.100	Amend the corresponding statistical code in the fifth column to read "842 3 30".			
62.02		Insert a new tariff number, description, rate, statistical code and unit of quantity as follows—			
	62.02.085	Pillow cases	100%	658 4 95	Number
64.01	64.01.001	Delete the description in the third column and substitute the following— Football boots and spiked athletic shoes.			
64.02	64.02.001	Delete the description in the third column and substitute the following— Football boots and spiked athletic shoes.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
64.04	64.04.001	Delete the description in the third column and substitute the following— Football boots and spiked athletic shoes.			
73.02	73.02.020	Amend the statistical code in the fifth column to read "671 6 20"			
	73.02.030	Amend the statistical code in the fifth column to read "671 6 90"			
73.07	73.07.000	Delete the description in the third column and substitute the following— Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.			
73.18	73.18.011	} Amend the statistical codes in the fifth column, respectively, to read		678 2 01	
	73.18.012			678 2 02	
	73.18.019			678 2 09	
	73.18.021			678 3 01	
	73.18.029			678 3 09	
73.22	73.22.000	Insert unit of quantity in the sixth column to read "Kg".			
81.03	81.030.10	Amend the tariff number in the second column to read "81.03.010".			
	81.030.20	Amend the tariff number in the second column to read "81.03.020".			
		In Chapter 82, delete note 3, and renumber note 4 as note 3,			
84.12	84.12.002	Amend the statistical code in the fifth column to read "741 5 02".			
85.01	85.01.010	} Amend the statistical codes in the fifth column, respectively, to read		716 1 00	
	85.01.020			716 2 10	
	85.01.030			716 2 20	
	85.01.040			716 2 30	
	85.01.050			716 3 00	
	85.01.060			716 9 00	
85.06	85.06.061	Amend the tariff number in the second column to read "85.06.051".			
	85.06.069	Amend the tariff number in the second column to read "85.06.059".			
85.08		Insert a new tariff number, description, rate, statistical code and unit of quantity as follows—			
	85.08.003	Parts of sparking plugs and glow plugs	25%	778 3 13	Kg.

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FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
85.11	85.11.020	Amend the corresponding statistical code in the fifth column to read "737 3 20".			
85.15	85.15.021	} Insert after "Assembled" the words "or partly assembled".			
	85.15.031				
	85.15.032		Delete the comma immediately after the word "monochrome".		
	85.15.051	} Insert after "Assembled" the words "or partly assembled".			
	85.15.061				
87.02		Delete and substitute the following—			
		Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).			
	87.02.011	Passenger motor cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1200 cubic centimetres	40%	781 0 01	Number
	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	50%	781 0 02	Number
	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	60%	781 0 03	Number
	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 numbers 27.10.012 and 27.10.013	75%	781 0 04	Number
	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 number 27.10.062	75%	781 0 05	Number
	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 numbers 27.10.012 and 27.10.013	100%	781 0 06	Number
	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 number 27.10.062	100%	781 0 07	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
	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 numbers 27.10.012 and 27.10.013	150%	781 0 08	Number
	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 number 27.10.062	150%	781 0 09	Number
	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	25%	781 0 11	Number
	87.02.021	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity not exceeding 1200 cubic centimetres	40%	783 1 01	Number
	87.02.022	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1200 cubic centimetres but not exceeding 1500 cubic centimetres	50%	783 1 02	Number
	87.02.023	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1500 cubic centimetres but not exceeding 1750 cubic centimetres	60%	783 1 03	Number
	87.02.024	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres, propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013	75%	783 1 04	Number
	87.02.025	Buses with seating capacity of less than 14 passengers (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 number 27.10.062	75%	783 1 05	Number
	87.02.026	Buses with seating capacity of less than 14 passengers (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 numbers 27.10.012 and 27.10.013	100%	783 1 06	Number
	87.02.027	Buses with seating capacity of less than 14 passengers (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 number 27.10.062	100%	783 1 07	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
	87.02.028	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013	150%	783 1 08	Number
	87.02.029	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of automotive gas oil of tariff number 27.10.062	150%	783 1 09	Number
	87.02.311	Buses with seating capacity of less than 14 passengers (mini-buses), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	25%	783 1 11	Number
	87.02.312	Buses with seating capacity of more than 14 passengers, assembled, propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013	25%	783 1 12	Number
	87.02.313	Buses with seating capacity of more than 14 passengers, assembled, propelled by means of automotive gas oil of tariff number 27.10.062	25%	783 1 13	Number
	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	25%	783 1 14	Number
	87.02.031	Motor vehicles for transport of goods or materials (lorries, trucks) of carrying capacity of less than 3 tonnes	25%	782 1 01	Number
	87.02.032	Motor vehicles for transport of materials (lorries, trucks) of carrying capacity of more than 3 tonnes	25%	782 1 02	Number
	87.02.033	Ambulances and hearses	Free	782 1 03	Number
	87.02.034	Dumpers	25%	782 1 04	Number
	87.02.039	Other	25%	782 1 09	Number
87.14		Delete and substitute the following— Other vehicles (including trailers), not mechanically propelled, and parts thereof.			
	87.14.010	Trailers and semi-trailers of the caravan type for housing or camping	40%	786 1 10	Number
	87.14.021	Trailers and semi-trailers for the transport of goods	25%	786 1 21	Number
	87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse	10%	786 1 29	Number
	87.14.031	Wheelbarrows, sack-trucks, hand trolleys and similar hand propelled vehicles	30%	786 8 11	Number
	87.14.032	Carts (public services) for collection and disposal of refuse	10%	786 8 12	Number
	87.14.039	Other vehicles	25%	786 8 19	Number
	87.14.040	Parts	25%	786 8 90	Kg.

FIRST SCHEDULE—(Contd.)

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendment to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
92.11	92.11.021 91.11.031	} Insert after "assembled" the words "or partly assembled".			
97.06		Delete and substitute the following— Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04). . .			
	97.06.001	Golf clubs and parts; golf balls, putters, retrievers and inserts	10%	894 7 21	Number
	97.06.009	Other	10%	894 7 29	Kg.
98.08		Delete and substitute the following— Typewriter and similar ribbons, whether or not on spools; inkpads, with or without boxes.			
	98.08.001	Typewriter ribbons, inked and on spools; inkpads, with or without boxes ..	30%	89 59 41	Number
	98.08.009	Other	30%	89 59 49	Number

SECOND SCHEDULE

(s. 2 (i))

(Amendments of rates of duty in the First Schedule to the Customs and Excise Act, 1978)

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

Note: Where tariff numbers and descriptions have been amended by the First Schedule to this Act they appear in this Schedule as so amended. Rates of duty have not been amended in the First Schedule.

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
11.08.000	Starches; Inulin	20%	50%
22.07.002	Cider, in bottle	Per litre Sh. 8	Per litre Sh. 10
22.07.003	Cider, not in bottle	Per litre Sh. 8	Per litre Sh. 6
27.10.042	Kerosene; special boiling point spirits and white spirits	Per 1000 litres at 20°C Sh. 140	Per 1000 litres at 20°C Sh. 187
28.08.001	Sulphuric Acid	40%	50%
28.19.001	Zinc Oxide	20%	75%
32.09.010	Water thinned paints (emulsion paints or dispersion paints)	40%	75%
32.09.020	Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32	40%	75%
32.09.043	Distempers, water pigments, not elsewhere specified, cement paints and the like	40%	75%
33.06.005	Joss sticks and joss paper	50%	75%
33.06.007	Shampoo	50%	75%
34.01.001	Soap, toilet and medicinal	30%	50%
34.01.002	Soap, other	30%	50%
34.01.009	Organic surface-active products; surface-active preparations for use as soap whether or not combined with soap	30%	50%
34.02.002	Organic surface-active agents	30%	50%
34.02.009	Other (washing preparations, etc.)	30%	50%
34.05.001	Scouring powder	30%	50%
34.05.009	Other (polishes and creams, etc.)	30%	50%
35.05.000	Dextrins and dextrin glues; soluble or roasted starches; starch glues	20%	50%
36.06.000	Matches (excluding Bengal matches)	65%	100%
37.03.000	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed	30%	50%
39.01.011	Ion exchangers of the condensation, polycondensation or polyaddition in primary forms as defined in Notes 3(a) and (b) of this Chapter	10%	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
39.01.020	Phenoplasts in primary forms as specified in notes 3(a) and (b) of this Chapter	10%	20%
39.01.041	Phenoplasts in the form of seamless tubes	20%	30%
39.01.050	Aminoplasts in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.01.071	Aminoplasts in the form of seamless tubes	20%	30%
39.01.080	Alkyds and other polyesters in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.01.101	Alkyds and other polyesters in the form of seamless tubes	20%	30%
39.01.110	Polyamides in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.01.131	Polyamides in the form of seamless tubes	20%	30%
39.01.140	Polyurethanes in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.01.151	Polyurethanes in the form of seamless tubes	20%	30%
39.01.160	Epoxide resins in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.01.171	Epoxide resins in the form of seamless tubes	20%	30%
39.01.191	Other condensation, polycondensation or poly-addition in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.01.194	Other condensation, polycondensation or poly-addition in the form of seamless tubes	20%	30%
39.02.011	Ion exchangers of the polymerization or copolymerization type in primary form as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.020	Polyethylene in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.039	Polyethylene in the form of seamless tubes (except lay flat tubing)	20%	30%
39.02.060	Polypropylene in primary form as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.081	Polypropylene in the form of seamless tubes	20%	30%
39.02.090	Polystyrene and its copolymers in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.109	Polystyrene and its copolymers in the form of seamless tubes	20%	30%
39.02.130	Polyvinyl chloride in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.149	Polyvinyl chloride in the form of seamless tubes	20%	30%
39.02.180	Copolymers of vinyl chloride and vinyl acetate in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.199	Copolymers of vinyl chloride and vinyl acetate in the form of seamless tubes	20%	30%
39.02.230	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%

SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
39.02.251	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in the form of seamless tubes	20%	30%
39.02.261	Polyvinyl acetate in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.02.311	Other polymerization and copolymerization products in primary forms	10%	20%
39.03.011	Regenerated cellulose in any forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.021	Cellulose nitrates, non-plasticized, in any of the forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.022	Cellulose nitrates, non-plasticized, in the form of seamless tubes	20%	30%
39.03.031	Cellulose nitrates, plasticized, in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.032	Cellulose nitrates, plasticized, in the form of seamless tubes	20%	30%
39.03.041	Cellulose acetates, non-plasticized, in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.042	Cellulose acetates, non-plasticized, in the form of seamless tubes	20%	30%
39.03.051	Cellulose acetates, plasticized, in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.052	Cellulose acetates, plasticized, in the form of seamless tubes	20%	30%
39.03.061	Other chemical derivatives of cellulose, non-plasticized, in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.062	Other chemical derivatives of cellulose, non-plasticized, in the form of seamless tubes	20%	30%
39.03.071	Other chemical derivatives of cellulose, plasticized, in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.072	Other chemical derivatives of cellulose, plasticized, in the form of seamless tubes	20%	30%
39.03.081	Vulcanized fibre, in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.03.082	Vulcanized fibre, in the form of seamless tubes	20%	30%
39.04.001	Hardened proteins (for example, hardened casein and hardened gelatin) in any of the primary forms specified in Notes 3(a) and (b) of this Chapter	10%	20%
39.04.002	Hardened proteins (for example, hardened casein and hardened gelatin) in the form of seamless tubes	20%	30%
39.05.001	(Natural resins, etc.) in primary forms as specified in Notes 3(a) and (b) of this Chapter	10%	20%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
48.01.083	Paperboard, simply finished	20%	50%
48.01.084	Tissue paper (cellulose wadding), bleached, for the manufacture of sanitary towels	20%	50%
48.01.085	Cigarette paper	40%	50%
48.01.086	Tissue paper, other	30%	50%
48.01.089	Hand-made paper and paperboard	20%	50%
48.03.000	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	20%	50%
48.04.000	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	20%	50%
48.05.010	Kraft paper, creped or crinkled, whether or not embossed or perforated	20%	50%
48.05.020	Paper, other than kraft, creped or crinkled, whether or not embossed or perforated, for household or toilet use	20%	50%
48.05.030	Other creped or crinkled paper, whether or not embossed or perforated	20%	50%
48.05.040	Other	20%	50%
48.07.011	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	40%	50%
48.07.012	Printing or writing paper	30%	50%
48.12.000	Floor coverings prepared on a base of paper or paperboard, whether or not cut to size with or without a coating of linoleum compound	40%	100%
48.13.000	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	30%	50%
48.15.010	Toilet paper, in rolls or in sheets	40%	50%
48.15.020	Gummed or adhesive paper in strips or in rolls	40%	50%
48.16.001	Waxed-ply lined paper bags	20%	50%
48.16.002	Multi-ply paper bags manufactured from extensible sackcraft	20%	50%
48.16.003	Other multi-ply paper bags	20%	50%
48.16.004	Corrugated cardboard boxes, cartons and similar containers finished or semi-finished	20%	50%
48.16.005	Other paperboard boxes, cartons and similar containers, finished or semi-finished	20%	50%
48.16.009	Packing containers of paper or paperboard, not elsewhere specified.	20%	50%
48.18.000	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 and paperboard	40%	50%
48.19.000	Paper or paperboard labels, whether or not printed or gummed.	40%	50%
48.21.030	Handkerchiefs, cleansing tissues, towels, table napkins, table cloths, bed sheets and other paper linen; paper under garments	33½%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
39.07.084	Sheets cut to size including floor tiles	30%	100%
39.07.089	Other (articles of materials of headings 39.01 to 39.06)	30%	50%
44.11.010	Compressed fibre building board	30%	50%
44.11.020	Other (articles of heading 44.11)	30%	50%
44.14.001	Veneer sheets	30%	50%
44.14.009	Other (articles of heading 44.14)	30%	50%
44.15.010	Plywood consisting solely of sheets of wood	30%	50%
44.15.020	Blockboard, laminboard, battenboard and similar laminated wood products	30%	50%
44.15.030	Other (articles of materials of heading 44.15)	30%	50%
44.16.000	Cellular wood panels, whether or not faced with base metal	30%	50%
44.17.000	"Improved" wood, in sheets, blocks or the like	30%	50%
44.18.000	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	30%	50%
44.27.009	Other articles of wood	30%	50%
46.02.001	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	30%	50%
46.02.002	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens	20%	50%
47.01.010	Mechanical wood pulp	20%	50%
47.01.020	Chemical wood pulp, dissolving grades	20%	50%
47.01.030	Chemical wood pulp, soda or sulphate, unbleached	20%	50%
47.01.040	Chemical wood pulp, soda or sulphate bleached or semi-bleached (other than dissolving grades)	20%	50%
47.01.050	Chemical wood pulp, sulphite, unbleached	20%	50%
47.01.060	Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades)	20%	50%
47.01.070	Other cellulosic pulps, semi-chemical wood pulp	20%	50%
47.01.080	Other cellulosic pulps, other than wood pulp	20%	50%
47.02.000	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	20%	50%
48.01.020	Printing paper (excluding newsprint) and writing paper	20%	50%
48.01.030	Kraft liner	20%	50%
48.01.040	Sack kraft paper (extensible)	20%	50%
48.01.051	Kraft paper for the manufacture of corrugated paperboard	30%	50%
48.01.052	Kraft paperboard	20%	50%
48.01.059	Kraft paper, not elsewhere specified	20%	50%
48.01.060	Semi-chemical fluting paper	20%	50%
48.01.070	Sulphite wrapping paper	20%	50%
48.01.081	Other paper, in rolls or sheets, for the manufacture of corrugated paperboard	30%	50%
48.01.082	Other paper, simply finished	20%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
48.21.040	Sanitary towels and tampons; napkins (diapers) ..	33½%	50%
48.21.059	Other articles of paper pulp, paper, paperboard or cellulose wadding, not elsewhere specified ..	33½%	50%
49.10.000	Calendars of any kind, of paper or paperboard, including calendar blocks	40%	50%
51.01.010	Yarns, textured, of continuous polyamide fibres ..	30%	50%
51.01.020	Yarns, non-textured of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre	30%	50%
51.01.030	Other non-textured yarn of continuous polyamide fibres	30%	50%
51.01.040	Yarns, textured of continuous polyester fibres ..	30%	50%
51.01.050	Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre	30%	50%
51.01.060	Other non-textured yarns, of continuous polyester fibres	30%	50%
51.01.070	Yarns of other continuous synthetic fibres ..	30%	50%
51.01.080	Yarns of regenerated fibres of viscose rayon ..	30%	50%
51.01.090	Yarns of regenerated fibres of acetate fibres ..	30%	50%
51.01.100	Yarns of other regenerated textile fibres	30%	50%
55.09.019	Canvas, containing 85% or more by weight of cotton, unbleached, not mercerized	60%	100%
56.05.010	(Yarn) containing 85% or more by weight of discontinuous synthetic fibres	30%	50%
56.05.020	Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	30%	50%
56.05.030	Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair	30%	50%
56.05.040	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	30%	50%
56.05.050	Containing 85% or more by weight of discontinuous regenerated fibres	30%	50%
56.05.060	Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton	30%	50%
56.05.070	Of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair ..	30%	50%
56.05.080	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	30%	50%
56.06.010	(Yarn) containing 85% or more by weight of discontinuous fibres	30%	50%
56.06.020	Of discontinuous synthetic fibres, containing less than 85% by weight of such fibres	30%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
56.06.030	Of regenerated fibres, discontinuous	30%	50%
58.02.010	“Kelem” (“Khilim” or “Cilim”), “Schumacks” (“Soumaks”) or “Karamanie” rugs and the like	40%	50%
58.02.020	Of wool or fine animal hair, tufted	40%	50%
58.02.030	Of wool or fine animal hair, woven	40%	50%
58.02.040	Of wool or fine animal hair other than knotted, tufted, woven, knitted, crocheted or felt	40%	50%
58.02.050	Of man-made textile materials, tufted	40%	50%
58.02.060	Of man-made textile materials, woven	40%	50%
58.02.070	Of man-made textile materials other than knotted, tufted, woven, knitted, crocheted or felt	40%	50%
58.02.080	Of other textile materials, tufted	40%	50%
58.02.090	Of other textile materials, other than tufted	40%	50%
59.01.001	Sanitary towels	30%	50%
59.01.009	Other (wadding, etc.)	30%	50%
59.02.010	Floor coverings	30%	100%
59.02.021	Roofing felt	30%	75%
59.02.029	Other (articles of felt)	30%	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	20%	50%
59.05.002	Other fishing nets	10%	50%
59.05.009	Other nets and netting	30%	50%
59.08.000	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	30%	50%
59.12.001	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	30%	50%
60.06.010	Fabrics (knitted or crocheted)	Per Kg. Sh. 65 or 70%	Per Kg. Sh. 75 or 100%
60.06.022	Articles of apparel (knitted or crocheted)	Each Sh. 6 or 100%	Each 7/50 or 100%
60.06.029	Other articles and accessories, not elsewhere specified	80%	100%
62.02.019	Bed linen of cotton, other	Per Sq. metre Sh. 4 or 100%	Per Sq. metre Sh. 6 or 100%
62.02.085	Pillow cases	100%	Each Sh. 6 or 100%
62.03.001	Jute bags and sacks	30%	50%
62.03.002	Sisal bags and sacks	30%	50%
62.03.003	Bags and sacks of mixed fibres	30%	50%
62.03.009	Bags and sacks of other textile materials	30%	50%
62.04.010	Of cotton (tarpaulins, etc.)	33 $\frac{1}{3}$ %	100%
62.04.020	Of other fibres (tarpaulins, etc.)	33 $\frac{1}{3}$ %	100%
68.04.001	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	20%	50%
68.04.009	Other	20%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
68.06.000	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard, or of other materials, whether or not cut to shape or sewn or otherwise made up	20%	50%
69.07.000	Unglazed setts, flags and pavings, hearth and wall tiles	30%	50%
69.08.000	Glazed setts, flags and paving, hearth and wall tiles	30%	50%
69.11.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	30%	50%
69.12.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	30%	50%
70.08.000	Safety glass consisting of toughened or laminated glass, shaped or not	40%	50%
70.09.000	Glass mirrors (including rear-view mirrors), unframed, framed or backed	40%	50%
70.13.000	Glassware (other than articles falling in heading 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	40%	50%
71.12.000	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases)	50%	100%
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	30%	100%
71.14.009	Other articles of precious metal or rolled precious metal	30%	100%
71.15.000	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	50%	100%
71.16.001	Beads and necklaces composed of artificial plastic material and other non-precious material	50%	100%
71.16.009	Other imitation jewellery	50%	100%
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 6 mm. or more	20%	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 high carbon or alloy steel	35%	50%
73.11.039	Angles, shapes and sections, other, not further worked than hot-rolled or extruded, other than of high carbon or alloy steel	10%	50%
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)	10%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
73.11.050	Angles, shapes and sections, other (other than of high carbon or alloy steel)	10%	50%
73.12.001	Strip of width 1.3 cm. to 12.7 cm. of thickness exceeding 3 mm. (other than of high carbon or alloy steel)	35%	50%
73.13.051	Other, galvanized, flat or corrugated	30%	40%
73.17.001	Rain water pipes	15%	20%
73.17.009	Other	10%	20%
73.21.001	Louvre windows of steel	30%	50%
73.21.002	Other windows, and doors, of steel	30%	50%
73.21.009	Other	30%	50%
73.24.000	Containers, of iron or steel, for compressed or liquefied gas	20%	50%
73.26.001	Barbed wire	10%	50%
73.26.009	Other (articles of heading 73.26)	10%	50%
73.27.001	Wire grill	30%	50%
73.27.009	Other (wire gauze, etc.)	20%	50%
73.31.001	Nails (including roofing nails)	33½%	100%
73.31.009	Other (articles of heading 73.31)	33½%	100%
73.32.001	Bolts, nuts and washers	33½%	100%
73.32.002	Wood screws	33½%	100%
73.32.009	Other (articles of heading 73.32)	10%	100%
73.35.000	Springs and leaves for springs, of iron or steel	25%	75%
73.38.011	Enamelled cups, mugs, plates, trays and saucers, of a diameter not exceeding 7 cm.	Each 30 cents or 37½%	Each 40 cents or 50%
73.38.012	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 7 cm. but not exceeding 10 cm.	Each 60 cents or 37½%	Each 70 cents or 50%
73.38.013	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 10 cm.	Each 85 cents or 37½%	Each 95 cents or 50%
73.38.014	Enamelled basins, bowls and dishes of a diameter not exceeding 16 cm.	Each 55 cents or 37½%	Each 65 cents or 50%
73.38.015	Enamelled basins, bowls and dishes of a diameter exceeding 16 cm. but not exceeding 22 cm.	Each 85 cents or 37½%	Each 95 cents or 50%
73.38.016	Enamelled basins, bowls and dishes of a diameter exceeding 22 cm.	Each Sh. 1/20 or 37½%	Each Sh. 1/30 or 50%
73.38.017	Enamelled stewpans, saucepans and casseroles	37½%	50%
73.38.018	Other enamel hollow-ware	37½%	50%
73.38.901	Domestic utensils of stainless steel	30%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
73.38.903	Other domestic articles (excluding enamelled) and parts thereof	30%	50%
73.40.041	Traps and snares for destruction of pests	10%	50%
73.40.999	Other articles of iron or steel	20%	50%
76.08.001	Louvre windows of aluminium	20%	30%
76.08.002	Other windows and doors	20%	30%
76.15.011	Hollow-ware and parts thereof	33½%	50%
76.15.019	Other (articles of heading 76.15) and parts thereof	33½%	50%
82.04.001	Flat irons, bottle openers, cork screws, egg whisks, pokers, tongs, can openers (excluding can keys) and similar tools mainly used for domestic purposes	30%	50%
82.11.001	Razor blades including disposable razors	Each 4 cents or 37½%	Each 10 cents or 100%
82.11.009	Other (articles of heading 82.11)	30%	100%
82.14.000	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	30%	50%
83.01.001	Padlocks and keys therefor	40%	75%
83.01.002	Locks and keys therefor, for automobile, and parts thereof	25%	75%
83.01.009	Other (articles of heading 83.01)	40%	75%
83.02.002	Hinges, door and window fittings other than those of Tariff No. 83.02.001	25%	50%
83.05.000	Fittings for loose-leaf binders, for files or for stationery books of base metal; letter clips, staples, indexing tags, and similar stationery goods, of base metal	30%	100%
83.09.009	Other (clasps, etc.)	30%	50%
83.13.001	Crown corks	33½%	50%
83.15.001	Arc welding electrodes	30%	50%
84.11.011	Pumps or compressors, industrial	10%	25%
84.20.010	Weighing machinery	30%	50%
84.20.020	Weights and parts	30%	50%
84.22.060	Other (lifting, handling, etc. machinery)	30%	50%
85.03.001	Batteries and cells for flashlights (torches) and transistor radios	30%	50%
85.03.002	Batteries specially designed for use with portable lighters	45%	50%
85.03.009	Other	30%	50%
85.04.011	Batteries for road motor vehicles	33½%	50%
85.08.002	Sparking plugs and glow plugs	25%	50%
85.08.003	Parts of sparking plugs and glow plugs	25%	10%
85.15.052	Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers	Each Sh. 25 or 25%	Each Sh. 25 or 30%
85.20.019	Other filament lamps	30%	40%
85.20.020	Discharge lamps (other than ultra-violet lamps)	30%	40%
87.01.010	Track-laying tractors	Free	10%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
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 numbers 27.10.012 and 27.10.013	75%	100%
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 numbers 27.10.012 and 27.10.013	100%	150%
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 numbers 27.10.012 and 27.10.013	150%	200%
87.02.024	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013	75%	100%
87.02.026	Buses with seating capacity of less than 14 passengers (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 numbers 27.10.012 and 27.10.013	100%	150%
87.02.028	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013	150%	200%
87.02.312	Buses with seating capacity of more than 14 passengers, assembled, propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013	25%	50%
87.10.000	Cycles (including delivery tricycles), not motorized	Each Sh. 100 or 60%	Each Sh. 125 or 75%
87.14.021	Trailers and semi-trailers for the transport of goods	10%	25%
87.14.031	Wheelbarrows, sack-trucks, hand trolleys and similar hand propelled vehicles	30%	50%
87.14.039	Other vehicles	33½%	25%
87.14.040	Parts	Free	25%
92.11.022	Other electric gramophones and record-players, unassembled	50%	30%
92.11.032	Television image and sound recorders or reproducers, unassembled	50%	30%
92.12.010	Prepared media for sound or similar recording	40%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
92.12.029	Other (articles of heading 92.12)	40%	50%
92.13.009	Other (articles of heading 92.13)	40%	50%
94.01.011	Chairs and other seats of metal	50%	100%
94.01.012	Other chairs and seats	50%	100%
94.01.020	Parts of chairs and other seats	50%	100%
94.03.011	Metal beds, other than medical metal beds	50%	100%
94.03.012	Other metal furniture	50%	100%
94.03.020	(Other furniture and parts) of wood	50%	100%
94.03.030	Other materials and parts thereof	50%	100%
94.04.001	Spring mattresses and mattresses of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material	33 $\frac{1}{3}$ %	100%
94.04.002	Other mattresses	33 $\frac{1}{3}$ %	100%
94.04.003	Mattress supports and similar stuffed furnishings of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material	33 $\frac{1}{3}$ %	100%
94.04.009	Other mattress supports and stuffed furnishing	33 $\frac{1}{3}$ %	100%
96.01.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head, with or without handles	30%	50%
96.01.003	Hand scrubbing brushes and footwear cleaning brushes of natural fibres	33 $\frac{1}{3}$ %	50%
96.01.004	Paint, distemper, varnish and similar brushes	33 $\frac{1}{3}$ %	50%
96.01.009	Other	33 $\frac{1}{3}$ %	50%
97.04.001	Playing cards	Per pack Sh. 2	Per pack Sh. 5
97.04.002	Coin-operated machines, amusement	50%	100%
97.06.001	Golf clubs and parts; golf balls, putters, retrievers and inserts	10%	Free
98.01.000	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	30%	75%
98.02.000	Slide fasteners and parts thereof	30%	75%
98.03.001	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils (other than those of heading No. 98.05)	30%	100%
98.03.009	Parts and fittings therefor	30%	100%
98.05.009	Other (pencils, etc.)	30%	100%
98.08.001	Typewriter ribbons, inked and on spools; ink-pads, with or without boxes	30%	100%

THIRD SCHEDULE

(s. 3 (h))

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

1. Delete the rates of tax shown against tariff numbers 22.03.001, 22.03.009, 27.10.012, 27.10.013 and 27.10.062 and substitute those in the fourth column below.

2. Insert new tariff number 22.07.002 and the corresponding description, quantity and rate of tax set out below.

3. Delete all references to tariff numbers 87.02.014 to 87.02.017 inclusive and 87.02.024 to 87.02.027 inclusive and substitute respectively tariff numbers 87.02.014 to 87.02.301 and 87.02.024 to 87.02.311 and the corresponding descriptions, quantities and rates of tax set out below.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
22.03.001 ..	Stout	} Per litre	Sh. 3.68
22.03.009 ..	Other beer made from malt		Sh. 3.68
22.07.002 ..	Cider, in bottle		Sh. 3.68
27.10.012 ..	Motor spirit (gasolene), premium		Cents 154.7
27.10.013 ..	Motor spirit (gasolene), regular		Cents 127.2
27.10.062 ..	Gas oil (automotive, light, amber, for high speed engines)		Cents 34.7
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 numbers 27.10.012 and 27.10.013	} Taxable Value ..	25%
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 number 27.10.062		
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 numbers 27.10.012 and 27.10.013		
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 number 27.10.062		
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 numbers 27.10.012 and 27.10.013		

THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
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 number 27.10.062	}	Taxable Value .. 25%
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		
87.02.024	.. Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1750 cubic centimetres propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013		
87.02.025	.. Buses with seating capacity of less than 14 passengers (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 number 27.10.062		
87.02.026	.. Buses with seating capacity of less than 14 passengers (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 numbers 27.10.012 and 27.10.013		
87.02.027	.. Buses with seating capacity of less than 14 passengers (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 numbers 27.10.062		
87.02.028	.. Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of motor spirit of tariff numbers 27.10.012 and 27.10.013		
87.02.029	.. Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres propelled by means of automotive gas oil of tariff number 27.10.062		
87.02.311	.. Buses with seating capacity of less than 14 passengers (mini-buses), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister		