

**THE FINANCE ACT, 1979****No. 13 of 1979***Date of Assent: 24th July, 1979**Date of Commencement: Section 5 (d), (e), (f) and (g)—1st  
January, 1980**Rest—8th June, 1979***An Act of Parliament to amend the laws relating to various  
taxes, duties and fees and for matters incidental thereto**

ENACTED by the Parliament of Kenya as follows—

## PART I—PRELIMINARY

1. (1) This Act may be cited as the Finance Act, 1979.

Short title and  
commencement.

(2) Subject to subsection (3), the provisions of this Act shall be deemed to have come into force on the 8th June, 1979.

(3) Paragraphs (d), (e), (f) and (g) of section 5 shall come into force on the 1st January, 1980.

## PART II—CUSTOMS AND EXCISE

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

Amendments to  
No. 10 of 1978.

(a) in section 2 (1), by inserting the following definition—

“Minister” means the Minister for the time being responsible for finance;

(b) in section 42 (1), by inserting after “Minister” the words “or a person duly authorized by him in writing”;

(c) in section 46 (1), by deleting “six months” in the third line and substituting “one year”;

(d) in section 81, by deleting the comma and word “, land” in the second line;

(e) in section 82—

(i) by renumbering the existing subsection (2) as subsection (3);

(ii) by inserting the following new subsection—

(2) Where an aircraft or vessel to which subsection (1) applies conveys goods from one port of Kenya to another port thereof, such aircraft or vessel shall not by virtue thereof be deemed to be a coasting aircraft or coasting vessel within the meaning of this Act.;

- (f) in section 226—
- (i) by deleting “five thousand” in paragraph (a) and substituting “twenty thousand”;
  - (ii) by inserting, immediately after the word “seized” in the third line of paragraph (b), the words and comma “or twenty thousand shillings, whichever is the less”;
  - (iii) by inserting, after the word “reward” in paragraph (c), the words “not exceeding twenty thousand shillings”;
  - (iv) by inserting, after the word “reward” in paragraph (d), the words “not exceeding twenty thousand shillings”;
- (g) 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:
- (h) in the Third Schedule (exemptions from duties), by inserting in item 8 (3) of Part B, after the words “within Kenya” in the fourth line, a comma and the words “, or is a resident of Kenya who is returning to Kenya after residing outside Kenya for a continuous period of at least two years”;
- (i) by deleting the Fifth Schedule (excise duties) and substituting the new Fifth Schedule set out in the Third Schedule to this Act.

#### PART III—SALES TAX

##### 3. The Sales Tax Act is amended—

- (a) by deleting the First Schedule (rates of tax) and substituting the new First Schedule set out in the Fourth Schedule to this Act;
- (b) in Part I of the Second Schedule (non-taxable goods), by making the various amendments set out in the Fifth Schedule to this Act, in the ways therein described.

#### PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

4. The Second Schedule to the Local Manufactures Export Compensation Act is amended in Part II (items not subject to sales tax but eligible for compensatory payment) in the ways specified in the Sixth Schedule to this Act.

## PART V—INCOME TAX

## 5. The Income Tax Act is amended—

Amendments  
to Cap. 470.

## (a) in section 5 (3)—

(i) by adding at the end of paragraph (a) the words  
“and income which is chargeable to tax under  
paragraph (f) of subsection (2) of section 3”;

(ii) by adding at the end of paragraph (b) the words  
“and “agricultural employee” includes a whole-  
time service director but does not include any  
other director”;

(b) in section 35, by deleting subsection (3A) and sub-  
stituting the following—

(3A) Every person shall upon payment—

(a) to any individual or any non-resident body  
of persons in respect of the gross amount  
or aggregate consideration of any trans-  
action the income or proceeds from which  
is subject to tax pursuant to paragraph  
(f) of subsection (2) of section 3; or

(b) to any resident body of persons in respect  
of the gross amount or aggregate considera-  
tion of any land transaction the income or  
proceeds from which is subject to tax pur-  
suant to paragraph (f) of subsection (2) of  
section 3,

deduct tax therefrom at the appropriate rate.;

## (c) in section 54 (1), by deleting the proviso;

(d) in section 72 (1), by deleting “two per cent” and sub-  
stituting “three per cent”;

## (e) in section 92—

(i) in paragraph (a) (i) of subsection (2), by deleting  
“31st May” and substituting “31st August”, and  
by deleting the words “as to one half of the  
tax on or before 30th June and as to the other  
half”;

(ii) in paragraph (a) (ii) of subsection (2), by deleting  
the proviso;

(iii) in subsection (3), by deleting paragraph (b) of the proviso;

(iv) in subsection (4), by deleting paragraph (b) of the proviso;

(f) in section 94—

(i) in subsection (1), by deleting “five per cent” and substituting “fifteen per cent”;

(ii) by deleting subsection (2);

(g) in the Second Schedule, by adding at the end of paragraph 8 (1) the words and commas “or, conversely, as a trading loss”.

PART VI—MISCELLANEOUS TAXES AND FEES

Amendment to Cap. 475.

6. The Air Passenger Tax Act is amended in section 3 (1) by deleting “forty shillings” and substituting “eighty shillings”.

Amendments to Cap. 478.

7. The Hotel Accommodation Tax Act is amended in section 3 (2)—

(a) in paragraph (a), by deleting “ten per centum” and substituting “fifteen per centum”;

(b) in paragraph (b), by deleting “seven and one half per centum” and substituting “ten per centum”.

Amendment to Cap. 479.

8. The Entertainments Tax Act is amended by deleting the Schedule and substituting the following—

SCHEDULE (s. 3)

Where the payment for admission, excluding the amount of the tax—

	<i>Sh. cts.</i>
(a) does not exceed Sh. 1/50 ... ..	Nil
(b) exceeds Sh. 1/50 but does not exceed Sh. 2/50 ...	0 20
(c) exceeds Sh. 2/50 but does not exceed Sh. 5 ... ..	0 50
(d) exceeds Sh. 5 but does not exceed Sh. 7/50 ... ..	1 00
(e) exceeds Sh. 7/50 but does not exceed Sh. 10 ... ..	2 00
(f) exceeds Sh. 10 but does not exceed Sh. 20 ... ..	3 00
(g) exceeds Sh. 20 but does not exceed Sh. 50 ... ..	5 00
(h) exceeds Sh. 50 ... ..	10 00

9. The Second-Hand Motor Vehicles Purchase Tax Act is amended—

Amendments  
to Cap. 484.

- (a) in section 3A (2), by deleting “two hundred shillings” and substituting “five hundred shillings”;
- (b) by deleting the Schedule and substituting the following—

SCHEDULE	(s. 3 (2))
RATES OF PURCHASE TAX	
	<i>Sh.</i>
A motor vehicle with less than four wheels ... ..	100
A motor vehicle with four wheels or more and with an engine capacity—	
(i) not exceeding 1,200 cubic centimetres ... ..	500
(ii) exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres ... ..	600
(iii) exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres ... ..	700
(iv) exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres ... ..	900
(v) exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres ... ..	1,000
(vi) exceeding 2,250 cubic centimetres ... ..	2,000
A trailer with less than four wheels ... ..	100
A trailer with four wheels or more ... ..	500

10. The Banking Act is amended—

Amendments  
to Cap. 488.

- (a) in section 2, by inserting in appropriate alphabetical sequence the following new definitions—

“branch” means any premises at which banking business is transacted;

“municipality” has the meaning ascribed to it in the Local Government Act;

Cap. 265.

- (b) in section 5, by deleting subsection (3) and substituting the following—

(3) The fees set out in the Schedule shall be payable on the granting of a licence and on each anniversary of the granting of a licence, for so long

as the licence is in force, in respect of each bank or financial institution licensed;

(c) by adding a new Schedule as follows—

SCHEDULE	(s. 5 (3))
FEES	
	<i>Sh.</i>
1. (a) On the granting of a licence to a bank and on each anniversary thereof ... ..	10,000
(b) additionally, in respect of each branch of a bank, within a municipality, in excess of one ... ..	2,000
2. (a) On the granting of a licence to a financial institution and on each anniversary thereof	15,000
(b) additionally, in respect of each branch of a financial institution in excess of one ...	5,000

Amendment  
to Cap. 497.

**11.** The Trade Licensing Act is amended by deleting the Schedule and substituting the following—

SCHEDULE	(s. 7 (3))
LICENCE FEES	
	<i>Annual fee</i>
	<i>Sh.</i>
For a business carrying on the occupation of the sale by a manufacturer of goods manufactured by him	800
For a business carrying on the occupation of wholesale trade ... ..	400
For a business carrying on the occupation of catering—	
(a) in a general business area ... ..	100
(b) elsewhere in a city, municipality or township	60
(c) elsewhere ... ..	40
For a business carrying on the occupation of any other regulated trade or of produce dealer or produce broker—	
(a) in a general business area ... ..	200
(b) elsewhere in a city, municipality or township	120
(c) elsewhere ... ..	80
For a business carrying on any other occupation ...	800

FIRST SCHEDULE

(s. 2 (g))

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

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		CHAPTER 4 Page 333: Note 1: Amend to read as follows— 1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, curdled milk, kephir, yoghurt and other fermented or acidified milk.			
		CHAPTER 5 Page 334: Note 1: Amend to read as follows— 1. This Chapter does NOT cover: (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried); (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05 or 05.07 and parings and similar waste of raw hides or skins falling within heading No. 05.15 (Chapter 41 or 43); (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or (d) Prepared knots or tufts for broom or brush making (heading No. 96.01).			
05.06	05.06.000	Delete. Covered by heading No. 05.15.			
05.09		Amend to read as follows— Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like; unworked or simply prepared but not cut to shape, and hair and waste of these products.			
	05.09.001	Ivory, elephant .. .. .	20%	291 1 61	Kg.
	05.09.002	Teeth, hippopotamus .. .. .	20%	291 1 62	Kg.
	05.09.003	Horn, rhinoceros .. .. .	20%	291 1 63	Kg.
	05.09.004	Ivory and teeth of other animals .. .. .	20%	291 1 64	Kg.
	05.09.005	Powder and waste of ivory .. .. .	20%	291 1 65	Kg.
	05.09.009	Other .. .. .	20%	291 1 69	Kg.
05.10		Delete. Covered by heading No. 05.09.			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
05.11 05.15	05.11.000	Page 335: Delete. Covered by heading No. 05.09. Amend to read as follows— Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption.			
	05.15.001	Sinews, and tendons; parings and similar waste of raw hides and skins .. .. .	20%	291 9 91	Kg.
	05.15.002	Animal semen .. .. .	Free	291 9 92	Kg.
	05.15.003	Fish ova .. .. .	20%	291 9 93	Kg.
	05.15.009	Other .. .. .	20%	291 9 99	Kg.
		CHAPTER 7 Page 336: Amend paragraph (c) of the Note to read as follows— (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.04);			
	07.01.033	Insert the following new tariff number— Shallots, leeks and other alliaceous vegetables (for example, chives and Welsh onions) .. .. .	25%	054 5 13	Kg.
07.01	07.01.040	Delete the words "fresh or chilled".			
		CHAPTER 10 Page 338: Amend the Note to read as follows— Note: This Chapter only covers those grains which have been neither hulled nor otherwise worked. Rice (husked, milled, polished, glazed, parboiled, converted or broken remains) classified in heading No. 10.06.			
		CHAPTER 11 Page 339: Note 1 (a): Amend to read as follows— (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.02);			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
11.02		Page 340: Amend tariff heading description to read as follows— Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.			
11.03		Delete. Covered by heading No. 11.04.			
11.04		Amend to read as follows— Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Chapter 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06.			
	11.04.001	Yellow gram flour .. .. .	30%	056 4 91	Kg.
	11.04.002	FLOURS OF THE FRUITS FALLING WITHIN ANY HEADING IN CHAPTER 8 .. .. .	30%	056 4 92	Kg.
	11.04.003	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06 .. .. .	40%	056 4 93	Kg.
	11.04.009	Other .. .. .	30%	059 4 99	Kg.
11.06		Delete. Covered by heading No. 11.04.			
		CHAPTER 12			
		Page 341: Note 2: Amend the main paragraph to read as follows—			
		2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species <i>vicia faba</i> ) and of lupines are to be regarded as seeds of a kind used for sowing.			
12.05		Delete. Covered by heading No. 12.08.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
12.08		<p>Amend to read as follows—                      Chicory roots, fresh or dried, whole or cut, unroasted; locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.</p>			
	12.08.001	Chicory roots, fresh or dried, whole or cut, unroasted .. .. .	20%	054 8 81	Kg.
	12.08.009	Other .. .. .	20%	054 8 89	Kg.
		<p>CHAPTER 13</p> <p>Page 342: Amend the main title to read as follows—</p> <p style="text-align: center;">LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS</p> <p>Amend paragraphs (b) and (h) of the Note to read as follows—                      (b) Malt extract (heading No. 19.02);                      (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.06); or</p>			
13.01		<p>Delete. Covered by heading No. 14.05.</p> <p>CHAPTER 14</p> <p>Page 343: Amend the main title to read as follows—</p> <p style="text-align: center;">VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED</p>			
14.04		<p>Note 4: Amend "96.03" to read "96.01".                      Delete. Covered by heading No. 14.05.</p>			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
14.05		Amend to read as follows— Vegetable products not elsewhere specified or included.			
	14.05.001	Hard seeds, pips, hulls and nuts, of a kind used for carving (e.g. corozo and dom) .. .. .	20%	292 9 81	Kg.
	14.05.002	Mangrove bark .. .. .	20%	292 9 82	Kg.
	14.05.003	Wattle bark .. .. .	20%	292 9 83	Kg.
	14.05.004	Seaweed .. .. .	20%	292 9 84	Kg.
	14.05.005	Pyrethrum marc .. .. .	20%	292 9 85	Kg.
	14.05.009	Other .. .. .	20%	292 9 89	Kg.
		CHAPTER 15			
		Page 344:			
15.09	15.09.000	Delete. Covered by heading No. 15.17.			
15.14	15.14.000	Delete. Covered by heading No. 15.15.			
15.15		Amend to read as follows— Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes.			
	15.15.001	Spermaceti, crude, pressed or refined, whether or not coloured .. .. .	20%	431 4 41	Kg.
	15.15.009	Other .. .. .	20%	431 4 49	Kg.
15.17		Amend to read as follows— Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.			
	15.17.001	Degras .. .. .	20%	431 3 31	Kg.
	15.17.009	Other .. .. .	20%	431 3 39	Kg.
		CHAPTER 17			
		Page 345:			
17.02		Amend tariff heading description to read as follows— Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
17.05	17.05.000	Delete. Covered by heading No. 21.07.			
		CHAPTER 19			
		Page 346:			
19.01	19.01.000	Delete. Covered by heading No. 19.02.			
19.02		Amend to read as follows—			
		Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa.			
	19.02.001	Malt extract .. .. .	20%	048 8 01	Kg.
	19.02.002	Infant food mix .. .. .	10%	048 8 02	Kg.
	19.02.009	Other .. .. .	25%	048 8 09	Kg.
19.06	19.06.000	Delete. Covered by heading No. 19.07.			
		Page 347:			
19.07		Amend to read as follows—			
		Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
	19.07.001	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit. . . . .	50%	048 4 11	Kg.
	19.07.009	Other .. .. .	25%	048 4 19	Kg.
		CHAPTER 21			
		Page 348: Note 1: Delete paragraphs (c) and (d) and substitute new paragraphs (c), (d) and (e) respectively—			
		(c) Spices and other products of headings Nos. 09.04 to 09.10;			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		(d) Yeast put up as a medicament and other products of heading No. 30.03; or (e) Prepared enzymes of heading No. 35.07.			
21.01	21.01.000	Delete. Covered by heading No. 21.02.			
21.02		Amend to read as follows— Extracts, essences or concentrates, of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof.			
	21.02.011	Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates	25%	071 2 01	Kg.
	21.02.012	Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	25%	071 2 02	Kg.
	21.02.020	Extracts, essences or concentrates, of tea or mate, and preparations with a basis of those extracts, essences or concentrates	25%	098 0 20	Kg.
21.07		Page 349: Insert the following new tariff number—			
	21.07.004	Flavoured or coloured sugars, syrups, and molasses, but not including fruit juices containing added sugar in any proportion	50%	098 0 94	Kg.
		CHAPTER 22			
22.09		Page 350: Delete the tariff description and substitute the following— Liqueurs and other spirituous beverages and "concentrated extracts".			
		CHAPTER 25			
		Page 353: Delete Notes 1 and 2 and substitute new Notes 1 to 3 as follows— 1. Except where their context or Note 3 to this Chapter otherwise require, the headings of this Chapter are to be taken to apply only to goods which are in			

## FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		<p>the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallization) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.</p>			
		<p>2. This Chapter does NOT cover:</p> <p>(a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);</p> <p>(b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as <math>Fe_2O_3</math> (heading No. 28.23);</p> <p>(c) Medicaments and other products of Chapter 30;</p> <p>(d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;</p> <p>(e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);</p> <p>(f) Precious or semi-precious stones (heading No. 71.02);</p> <p>(g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading No. 38.19; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01); or</p> <p>(h) Writing or drawing chalks, tailors' or billiards chalk (heading No. 98.05).</p>			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		3. Heading No. 25.32 is to be taken to apply, inter alia, to: earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.			
25.09		Delete. Covered by heading No. 25.32.			
25.19		Page 354: Amend to read as follows—			
	25.19.000	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure.			
25.25		Delete. Covered by heading No. 25.32.			
		Page 355:			
25.29		Delete. Covered by heading No. 25.32.			
25.32		Amend to read as follows—			
		Mineral substances not elsewhere specified or included.			
	25.32.001	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides .. .. .	20%	278 9 91	Kg.
	25.32.002	Meerschaum (whether or not in polished pieces) and amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet .. .. .	20%	278 9 92	Kg.
	25.32.003	Natural arsenic sulphides .. .. .	20%	278 9 93	Kg.
	25.32.009	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery .. .. .	20%	278 9 99	Kg.

FIRST SCHEDULE—(Contd.)

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		CHAPTER 27			
		Page 356: Amend Note 1 (c) to read as follows— (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.04 or 38.07.			
27.04		Page 357: Amend to read as follows— Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
	27.04.011	Retort carbon .. .. .	20%	323 2 11	Kg.
	27.04.012	Coke and semi-coke of coal (including char) .. .. .	20%	323 2 12	Kg.
	27.04.020	Coke and semi-coke of lignite or peat (including char) .. .. .	20%	323 2 20	Kg.
27.05		Delete. Covered by heading No. 27.04.			
27.10	27.10.012	Delete the tariff description and substitute the following— Motor spirit (gasolene), premium.			
	27.10.013	Add the following tariff number— Motor spirit (gasolene), regular .. .. .	Per 1,000 litres at 20°C. Sh. 600	334 1 13	Litre
		Page 359: Section VI: Add the following Note— 3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are: (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked; (b) imported together; and (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.			

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FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
28.07		<p>CHAPTER 28</p> <p>Page 360/361: Delete Note 3 and substitute the following—</p> <p>3. This Chapter does NOT cover:</p> <p>(a) Sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Section V;</p> <p>(b) Organo-inorganic compounds other than those mentioned in Note 2 above;</p> <p>(c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;</p> <p>(d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;</p> <p>(e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;</p> <p>(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals and precious metal alloys falling within Chapter 71;</p> <p>(g) The metals, whether or not chemically pure, and metal alloys, falling within any heading of Section XV; or</p> <p>(h) Optical elements, for example, of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).</p> <p>Page 362: Delete. Covered by heading No. 28.13.</p>			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
28.08		Amend to read as follows— Sulphuric acid; oleum.			
	28.08.001	Sulphuric acid .. .. .	20%	522 2 21	Kg.
	28.08.002	Oleum .. .. .	20%	522 2 22	Kg.
28.11		Delete. Covered by heading No. 28.13.			
28.13		Amend to read as follows— Other organic acids and oxygen compounds of non-metals (excluding water).			
	28.13.001	Sulphur dioxide .. .. .	20%	522 2 91	Kg.
	28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic .. .. .	20%	522 2 92	Kg.
	28.13.009	Other .. .. .	20%	522 2 99	Kg.
28.18		Amend to read as follows— Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium .. .. .			
	28.18.000		20%	522 5 50	Kg.
28.24		Amend to read as follows— Cobalt oxides and hydroxides; commercial cobalt oxides .. .. .			
	28 24.000		20%	522 4 50	Kg.
28.26		Delete. Covered by heading No. 28.28.			
28.28		Amend to read as follows— Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides and peroxides.			
	28.28.001	Tin oxides (stannous oxide and stannic oxide) .. .. .	20%	522 5 91	Kg.
	28.28.002	Calcium hydroxide .. .. .	20%	522 5 92	Kg.
	28.28.003	Calcium peroxide .. .. .	20%	522 5 93	Kg.
	28.28.004	Zinc hydroxide .. .. .	20%	522 5 94	Kg.
	28.28.009	Other .. .. .	20%	522 5 99	Kg.
28.30		Amend tariff heading description to read as follows— Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides.			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
28.31	28.31.000	Amend to read as follows— Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites ..	20%	523 1 30	Kg.
28.32	28.32.000	Amend to read as follows— Chlorates and perchlorates; bromates and perbromates; iodates and periodates	20%	523 1 40	Kg.
28.33		Page 363: Delete. Covered by heading No. 28.31.			
28.34		Delete. Covered by headings Nos. 28.30, 28.31 and 28.32.			
28.38		Amend to read as follows— Sulphates (including alums and persulphates).			
	28.38.010	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate ..	20%	523 1 80	Kg.
	28.38.021	Aluminium sulphate .. .. .	20%	523 1 90	Kg.
	28.38.029	Other .. .. .	20%	523 1 99	Kg.
28.41		Delete. Covered by heading No. 28.48.			
28.48		Amend to read as follows— Other salts and peroxysalts of inorganic acids, but not including azides.			
	28.48.001	Arsenites and arsenates .. .. .	20%	523 2 91	Kg.
	28.48.009	Other .. .. .	20%	523 2 99	Kg.
28.53		Delete. Covered by heading No. 28.58.			
28.55	28.55.000	Amend to read as follows— Phosphides, whether or not chemically defined .. .. .	20%	523 9 20	Kg.
28.56		Amend tariff heading description to read as follows— Carbides, whether or not chemically defined.			
28.57	28.57.000	Amend to read as follows— Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined .. .. .	20%	523 9 50	Kg.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
28.58	28.58.001 28.58.009	<p>Amend to read as follows—                      Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.</p> <p>Liquid air (whether or not rare gases have been removed); compressed air ..                      Other .. .. .</p> <p>CHAPTER 29</p> <p>Page 364: Note 1 (h): Delete and substitute new paragraph as follows—</p> <p>(h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.</p> <p>Note 2 (g)–(k): Delete and substitute new paragraphs as follows—</p> <p>(g) Enzymes (heading No. 35.07);</p> <p>(h) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm<sup>3</sup> (heading No. 36.08);</p> <p>(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or</p> <p>(k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).</p>	20% 20%	523 9 91 523 9 99	Kg. Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
29.17		Page 367: Delete. Covered by heading No. 29.21.			
29.18		Delete. Covered by heading No. 29.21.			
29.20		Delete. Covered by heading No. 29.21.			
29.21		Amend to read as follows— Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	29.21.001	Sulphuric esters and their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives .. .. .	20%	516 3 91	Kg.
	29.21.002	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. .. .	20%	516 3 92	Kg.
	29.21.003	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives .. .. .	20%	516 3 93	Kg.
	29.21.009	Other .. .. .	20%	516 3 99	Kg.
29.32		Page 368: Delete. Covered by heading No. 29.34.			
29.34		Amend to read as follows— Other organo-inorganic compounds.			
	29.34.001	Organo-arsenic compounds .. .. .	20%	515 5 91	Kg.
	29.34.009	Other .. .. .	20%	515 5 99	Kg.
29.35		Add the following tariff number— Furfuraldehyde (furfural, furfurol) .. .. .			
	29.35.021	Amend the tariff number to read 29.35.029.	10%	515 6 91	Kg.
	29.35.020	Amend statistical code to read: 515 6 99.			
		Title XI—Delete and substitute new title as follows— XI.—PROVITAMINS, VITAMINS AND HORMONES, NATURAL OR REPRODUCED BY SYNTHESIS			
29.40		Delete. Covered by heading No. 35.07 (new).			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
29.45	29.45.000	<p>Page 369: Delete the existing tariff heading description and tariff number and substitute the following— Other organic compounds . . . . .</p> <p>CHAPTER 30</p> <p>Amend in Note 2 (a) "(heading No. 33.05)" to read "(heading No. 33.06)".</p> <p>CHAPTER 32</p> <p>Page 373: Note 2: Delete and substitute the following— 2. Heading No. 32.05 is to be taken to include mixtures of stabilized diazonium salts and couplers for the production of azo dyes.</p> <p>Page 374/375: Amend to read as follows—</p> <p>Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, esters, ethers, esters and other derivatives.</p> <p>Wattle extracts . . . . .</p> <p>Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives . . . . .</p> <p>Other . . . . .</p> <p>Delete. Covered by heading No. 32.01.</p> <p>Substitute a semi-colon for the full stop at the end of the tariff heading description and add "solutions as defined by Note 4 to this Chapter."</p>	10%	516 9 90	Kg.
32.01	32.01.001 32.01.002 32.01.009	<p>Wattle extracts . . . . .</p> <p>Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives . . . . .</p> <p>Other . . . . .</p>	20% 20% 20%	532 2 11 532 2 12 532 2 19	Kg. Kg. Kg.
32.02		Delete. Covered by heading No. 32.01.			
32.09		Substitute a semi-colon for the full stop at the end of the tariff heading description and add "solutions as defined by Note 4 to this Chapter."			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		CHAPTER 33 Page 375: Note 2: Delete and substitute the following—			
		2. The expression “perfumery, cosmetics and toilet preparations” in heading No. 33.06 is to be taken to apply, inter alia, to: (a) Prepared room deodorisers, whether or not perfumed; (b) Products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.			
33.01		Page 376: Amend tariff heading description to read as follows— Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the determination of essential oils.			
33.02		Delete. Covered by heading No. 33.01.			
33.03		Delete. Covered by heading No. 33.01.			
33.05		Delete. Covered by heading No. 33.06.			
33.06		Amend to read as follows— Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.			
	33.06.001	Aqueous distillates and aqueous solutions of essential oils for medicinal uses ..	30%	553 0 01	Kg.
	33.06.002	Other aqueous distillates and aqueous solutions of essential oils .. ..	75%	553 0 02	Kg.
	33.06.003	Toilet waters containing alcohol .. .. .	100%	553 0 03	Kg.
	33.06.004	Dentifrices, including denture cleaners and fixative pastes and powders ..	50%	553 0 04	Kg.
	33.06.005	Joss sticks and joss paper .. .. .	50%	553 0 05	Kg.
	33.06.006	Cosmetic bases, unperfumed .. .. .	30%	553 0 06	Kg.
	33.06.007	Shampoo .. .. .	50%	553 0 07	Kg.
	33.06.009	Other .. .. .	100%	553 0 09	Kg.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		<p>CHAPTER 35</p> <p>Page 378: Insert a semi-colon after the word "GLUES" in the Chapter title and add the word "ENZYMES".</p> <p>Note 1: Delete and substitute the following—</p> <ol style="list-style-type: none"> <li>1. This Chapter does NOT cover:                             <ol style="list-style-type: none"> <li>(a) Yeasts (heading No. 21.06);</li> <li>(b) Medicaments (heading No. 30.03);</li> <li>(c) Enzymatic preparations for pre-tanning (heading No. 32.03);</li> <li>(d) Enzymatic soaking or washing preparations and other products of Chapter 34; or</li> <li>(e) Gelatin products of the printing industry (Chapter 49).</li> </ol> </li> </ol>			
35.04	35.04.000	<p>Amend to read as follows—</p> <p>Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed . . . .</p>	20%	592 2 40	Kg.
35.07 (New)	35.07.000	<p>Add the following new tariff heading—</p> <p>Enzymes; prepared enzymes not elsewhere specified or included . . . .</p>	20%	516 9 10	Kg.
		<p>CHAPTER 36</p> <p>Page 378: Note 2: Delete and substitute the following—</p> <ol style="list-style-type: none"> <li>2. The expression "articles of combustible materials" in heading No. 36.08 is to be taken to apply only to:                             <ol style="list-style-type: none"> <li>(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;</li> <li>(b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm<sup>3</sup>; and</li> <li>(c) Resin torches, firelighters and the like.</li> </ol> </li> </ol>			

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FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
36.03		Page 379: Delete. Covered by heading No. 36.04.			
36.04		Amend to read as follows— Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators.			
	36.04.001	Safety fuses; detonating fuses .. .. .	20%	572 2 01	Kg.
	36.04.009	Other .. .. .	20%	572 2 09	Kg.
36.07		Delete. Covered by heading No. 36.08.			
36.08		Amend to read as follows— Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials.			
	36.08.001	Lighter flints .. .. .	45%	899 3 91	Kg.
	36.08.002	Liquid fuels of a kind used in other mechanical lighters .. .. .	45%	899 3 92	Litre
	36.08.009	Other .. .. .	30%	899 3 99	Kg.
		CHAPTER 37			
37.06		Page 379: Delete. Covered by heading No. 37.07.			
37.07		Page 380: Amend to read as follows— Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive.			
	37.07.001	Consisting only of sound track, negative or positive .. .. .	30%	883 0 01	Metre
	37.07.002	Having only a personal or sentimental value to the importer and not for re-sale	Free	883 0 02	Metre
	37.07.003	Newsreels .. .. .	Free	883 0 03	Metre
	37.07.004	Other, of a width not exceeding 8 mm. .. .. .	Per Metre Cents 10	883 0 04	Metre
	37.07.005	Other, of a width exceeding 8 mm. but not exceeding 16 mm. .. .. .	Per Metre Cents 20	883 0 05	Metre

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	37.07.009	Other, of a width exceeding 16 mm.  CHAPTER 38 Page 380: Amend Note 1 (a) (2) to read as follows— (2) Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products put up as described in heading No. 38.11;  Page 381: Delete. Covered by heading No. 38.03.	Per Metre Cents 90	883 0 09	Metre
38.02		Amend to read as follows— Activated carbon; activated natural mineral products; animal black, including spent animal black.			
38.03	38.03.001	Animal black (for example, bone black and ivory black) including spent animal black	20%	598 9 21	Kg.
	38.03.009	Other	20%	598 9 29	Kg.
38.04		Delete. Covered by heading No. 38.19.			
38.09	38.09.000	Amend to read as follows— Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil; vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products			
38.10		Delete. Covered by heading No. 38.09.	20%	598 1 90	Kg.
38.11		Amend tariff heading description to read as follows— Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, anti-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers).			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
38.19	38.19.030	<p>Page 382: Insert the following new tariff number— Ammoniacal gas liquors and spent oxide produced in coal gas purification . .</p> <p>SECTION VII Page 382: Add new Note as follows—</p> <p><i>Note.</i> Goods put up in sets consisting of two or more separate constituents, some or all of which fall within the present Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are: (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked; (b) imported together; and (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.</p> <p>CHAPTER 39 Note 1 (g): Delete and substitute the following— (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops or parts thereof or other articles falling within Section XII;</p> <p>Page 388: Delete the words "Apparel and".</p> <p>CHAPTER 41 Page 393: Amend in Note 1 (a) "05.05 or 05.06" to read "05.05 or 05.15".</p> <p>Page 394: Delete "41.07" from the tariff heading description and add the following new tariff number— Parchment-dressed leather . . . . .</p>	20%	598 9 90	Kg.
39.07	39.07.059				
41.02	41.02.030		33½%	611 4 03	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
41.03	41.03.003	Delete “, 41.07” from the tariff heading description and add the following new tariff number— Parchment-dressed leather .. .. .	33½%	611 5 03	Kg.
41.04	41.04.003	Delete “41.07” from the tariff heading description, substitute “41.06” and add the following new tariff number— Parchment-dressed leather .. .. .	33½%	611 6 13	Kg.
41.05	41.05.003	Delete “, 41.07” from the tariff heading description and add the following new tariff number— Parchment-dressed leather .. .. .	33½%	611 6 93	Kg.
41.07		Delete. Covered by headings Nos. 41.02, 41.03, 41.04 and 41.05.  CHAPTER 42  Page 394: In Note 1 (g) amend “(heading 92.09 or 92.10)” to read “(heading 92.10)”.  CHAPTER 44 Page 396: Note 1 (b): Amend “(heading 13.01)” to read “(heading 14.05)”.  Page 397: Note 3: Delete and substitute the following—  3. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of fibre building board, plywood, cellular wood, “improved” wood or reconstituted wood as they apply to such articles of wood.  Page 398: Delete. Covered by heading No. 44.28. Delete. Covered by heading No. 44.22.			
44.06					
44.08					

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
44.09		Amend tariff heading description to read as follows— Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like.			
44.10		Delete. Covered by heading No. 44.09.			
44.11		Delete the existing tariff heading description and tariff numbers and substitute the following— Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders.			
	44.11.010	Compressed fibre building board (hardboard) .. .. .	30%	641 6 10	Kg.
	44.11.020	Other .. .. .	30%	641 6 20	Kg.
44.22		Page 399: Amend to read as follows— Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, including staves.			
	44.22.001	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof .. .. .	10%	635 2 01	Kg.
	44.22.009	Other .. .. .	30%	635 2 09	Kg.
44.28		Amend to read as follows— Other articles of wood.			
	44.28.001	Wood paving blocks .. .. .	30%	635 9 91	Kg.
	44.28.002	Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof .. .. .	Free	635 9 92	Kg.
	44.28.003	Coffins .. .. .	Free	635 9 93	Kg.
	44.28.009	Other .. .. .	30%	635 9 99	Kg.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
46.01		CHAPTER 46 Page 400: Delete. Covered by heading No. 46.02.			
46.02		Amend to read as follows— Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles.			
	46.02.001	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	30%	659 7 01	Kg.
	46.02.002	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens	20%	659 7 02	Kg.
	46.02.009	Straw envelopes for bottles	20%	659 7 09	Kg.
46.03	46.03.000	Delete "46.01" in the third line of the tariff description.			
		CHAPTER 48 Page 402: Delete Notes 2 and 4 and substitute the following—			
		2. Subject to the provisions of Note 3, heading No. 48.01 is to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. However, the heading does not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.			
		4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:			
		(a) In strips or rolls of a width not exceeding 15 cm; or			
		(b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		(c) Cut into shapes other than rectangular shapes.  Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.01.			
48.01		Page 402/403: Delete “, machine made” from the tariff heading description. Delete the statistical code for tariff number 48.01.020 and substitute “641 2 10”. Delete from the tariff description for tariff number 48.01.081 the words in brackets “(including cellulose wadding)”.			
		Delete tariff number 48.01.089 and substitute the following—			
	48.01.086	Tissue paper, other .. .. .	20%	641 5 96	Kg.
	48.01.089	Hand-made paper and paperboard .. .. .	20%	641 5 99	Kg.
48.02		Delete. Covered by heading No. 48.01.			
48.06		Delete. Covered by heading No. 48.07.			
48.07		Amend to read as follows—			
		Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Chapter 49), in rolls or sheets.			
	48.07.011	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets .. .. .	40%	641 2 21	Kg.
	48.07.012	Printing or writing paper .. .. .	30%	641 2 22	Kg.
	48.07.021	Coated, for use in the manufacture of crown corks .. .. .	20%	641 8 11	Kg.
	48.07.029	Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives) .. .. .	30%	641 8 19	Kg.
	48.07.030	Paper and paperboard, tarred, bituminized or asphalted .. .. .	30%	641 8 20	Kg.
	48.07.040	Other .. .. .	30%	641 9 60	Kg.
48.09		Delete. Covered by heading No. 44.11 (new).			

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
48.16		Page 404: Amend the tariff heading description to read as follows— Boxes, bags and other packing containers, of paper or paperboard, of a kind commonly used in offices, shops and the like.			
	48.16.006	Amend tariff description 48.16.005 to read as follows— Other paperboard boxes, cartons and similar containers, finished or semi-finished  Insert the following new tariff number— Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like . . . . .	40%	642 1 06	Kg.
48.17		Delete. Covered by heading No. 48.16.  SECTION IX Page 407: Notes: Delete Note 2 (A) and (B) and substitute the following— 2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.  (B) For the purposes of paragraph (A): (a) Metallized yarn is to be treated as a single textile material and its weight is to be taken as the aggregate of the weight of the textile and metal components; for the classification of woven fabrics, metal thread is to be regarded as a textile material; (b) Where a heading refers to goods of different textile materials (for example: (i) silk and waste silk, (ii) carded sheep's or lambs' wool and combed sheep's or lambs' wool), such materials are to be treated as a single textile material.  Page 409: Add new Note 8 as follows— 8. The woven fabrics of Chapters 50 to 57 are to be taken to include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
50.05	50.05.000	Amend to read as follows— Yarn spun from noil or other waste silk, not put up for retail sale .. .. .	20%	651 1 60	Kg.
50.06	50.60.000	Delete. Covered by heading No. 50.05.			
50.07	50.07.000	Amend to read as follows— Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk .. .. .	20%	651 1 70	Kg.
50.08	50.08.000	Delete. Covered by heading No. 50.07.			
50.09		Amend to read as follows— Woven fabrics of silk, of noil or other waste silk.			
	50.09.001	Woven fabrics of silk or of waste silk .. .. .	60%	654 1 01	Sq. M.
	50.09.002	Woven fabrics of noil silk .. .. .	60%	654 1 02	Sq. M.
50.10	50.10.000	Delete. Covered by heading No. 50.09.			
		CHAPTER 51			
		Page 410:			
51.04		Amend to read as follows— Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02.			
	51.04.010	Tyre cord fabric of continuous synthetic textile materials (weftless) .. .. .	20%	653 1 40	Sq. M.
	51.04.021	Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabric, grey and unbleached .. .. .	Per sq. metre. Sh. 3/- or 60%	653 1 51	Sq. M.
	51.04.029	Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabrics, other .. .. .	Per sq. metre. Sh. 5/- or 60%	653 1 59	Sq. M.
	51.04.031	Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, grey and unbleached .. .. .	Per sq. metre Sh. 3/- or 60%	653 1 61	Sq. M.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	51.04.039	Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, other	Per sq. metre Sh. 5/- or 60%	653 1 69	Sq. M.
	51.04.040	Tyre cord fabrics of continuous regenerated textile materials	20%	653 5 40	Sq. M.
	51.04.051	Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric, grey and unbleached	Per sq. metre Sh. 3/- or 60%	653 5 51	Sq. M.
	51.04.059	Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric, other	Per sq. metre Sh. 5/- or 60%	653 5 59	Sq. M.
	51.04.061	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, grey and unbleached	Per sq. metre Sh. 3/- or 60%	653 5 61	Sq. M.
	51.04.069	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, other	Per sq. metre Sh. 5/- or 60%	653 5 69	Sq. M.
53.12		CHAPTER 53 Page 413: Amend to read as follows— Woven fabrics of horsehair or of other coarse animal hair. Woven fabrics of coarse animal hair Woven fabrics of horsehair	60% 60%	654 9 21 654 9 22	Sq. M. Sq. M.
53.13	53.13.000	Delete. Covered by heading No. 53.12.			
55.08		CHAPTER 55 Page 414: Amend to read as follows— Terry towelling and similar terry fabrics, of cotton.			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
55.09	55.08.010	Terry towelling and similar terry fabrics, of cotton, unbleached, not mercerised	Per sq. metre Sh. 3/- or 60%	652 1 20	Sq. M.
	55.08.020	Terry towelling and similar terry fabrics, of cotton, other .. .. .	Per sq. metre Sh. 5/- or 60%	652 2 20	Sq. M.
		Page 415: Amend to read as follows— Other woven fabrics of cotton.			
	55.09.011	Fabrics containing 85% or more by weight of cotton, unbleached, not mercerised .. .. .	Per sq. metre Sh. 3/- or 60%	652 1 41	Sq. M.
	55.09.019	Canvas, containing 85% or more by weight of cotton, unbleached not mercerised .. .. .	45%	652 1 49	Sq. M.
	55.09.020	Other fabrics, containing 85% or more by weight of cotton .. .. .	Per sq. metre Sh. 5/- or 60%	652 2 40	Sq. M.
	55.09.030	Fabrics containing less than 85% by weight of cotton, unbleached, not mercerised .. .. .	Per sq. metre Sh. 3/- or 60%	652 1 50	Sq. M.
55.09.040	Other fabrics containing less than 85% by weight of cotton .. .. .	Per sq. metre Sh. 5/- or 60%	652 2 50	Sq. M.	
56.07		CHAPTER 56 Page 419: Amend to read as follows— Woven fabrics of man-made fibres (discontinuous or waste).			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	56.07.011	Fabrics containing 85% or more by weight of discontinuous synthetic fibres, grey and unbleached .. .. .	Per sq. metre Sh. 3/- or 60%	653 2 01	Sq. M.
	56.07.019	Fabrics containing 85% or more by weight of discontinuous synthetic fibres, other .. .. .	Per sq. metre Sh. 5/- or 60%	653 2 09	Sq. M.
	56.07.021	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, grey and unbleached ..	Per sq. metre Sh. 3/- or 60%	653 4 11	Sq. M.
	56.07.029	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, other .. .. .	Per sq. metre Sh. 5/- or 60%	653 4 19	Sq. M.
	56.07.031	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached .. .. .	Per sq. metre Sh. 3/- or 60%	653 4 21	Sq. M.
	56.07.039	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other ..	Per sq. metre Sh. 5/- or 60%	653 4 29	Sq. M.
	56.07.041	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached .. .. .	Per sq. metre Sh. 3/- or 60%	653 4 31	Sq. M.
	56.07.049	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other .. .. .	Per sq. metre Sh. 5/- or 60%	653 4 39	Sq. M.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	56.07.051	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached	Per sq. metre Sh. 3/- or 60%	653 4 91	Sq. M.
	56.07.059	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, other	Per sq. metre Sh. 5/- or 60%	653 4 99	Sq. M.
	56.07.061	Fabrics containing 85% or more by weight of discontinuous regenerated fibres, grey and unbleached	Per sq. metre Sh. 3/- or 60%	653 6 01	Sq. M.
	56.07.069	Fabrics containing 85% or more by weight of discontinuous regenerated fibres, other	Per sq. metre Sh. 5/- or 60%	653 6 09	Sq. M.
	56.07.071	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, grey and unbleached	Per sq. metre Sh. 3/- or 60%	653 8 11	Sq. M.
	56.07.079	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, other	Per sq. metre Sh. 5/- or 60%	653 8 19	Sq. M.
	56.07.081	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached	Per sq. metre Sh. 3/- or 60%	653 8 21	Sq. M.
	56.07.089	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other	Per sq. metre Sh. 5/- or 60%	653 8 29	Sq. M.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	56.07.091	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached .. .. .	Per sq. metre Sh. 3/- or 60%	653 8 31	Sq. M.
	56.07.099	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other .. .. .	Per sq. metre Sh. 5/- or 60%	653 8 39	Sq. M.
	56.07.101	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached .. .. .	Per sq. metre Sh. 3/- or 60%	653 8 91	Sq. M.
	56.07.109	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, other .. .. .	Per sq. metre Sh. 5/- or 60%	653 8 99	Sq. M.
		CHAPTER 57 Page 429:			
57.05		Delete. Covered by heading No. 57.07.			
57.07		Amend to read as follows— Yarn of other vegetable textile fibres; paper yarn.			
	57.07.001	Yarn of true hemp .. .. .	30%	651 9 91	Kg.
	57.07.002	Paper yarn .. .. .	30%	651 9 92	Kg.
	57.07.009	Other .. .. .	30%	651 9 99	Kg.
57.08	57.08.000	Delete. Covered by heading No. 57.07.			
57.09		Delete. Covered by heading No. 57.11.			
57.11		Amend to read as follows— Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.			

## FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	57.11.001	Hessian and sacking (not including matting)	60%	654 9 81	Sq. M.
	57.11.002	Woven fabrics of true hemp	60%	654 9 82	Sq. M.
	57.11.003	Woven fabrics of paper yarn	60%	654 9 83	Sq. M.
	57.11.009	Other	60%	654 9 89	Sq. M.
57.12	57.12.000	Delete. Covered by heading No. 57.11.			
		CHAPTER 59 Page 432; Note 1; Delete and substitute as follows—			
		1. (A) For the purposes of this Chapter the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.08, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.			
		(B) Throughout the nomenclature the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.			
59.09		Page 434; Delete. Covered by heading No. 59.12.			
59.12		Amend to read as follows— Textile fabrics otherwise impregnated or coated: painted canvas being theatrical scenery, studio back-cloths or the like.			
	59.12.001	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	30%	657 3 91	Kg.
	59.12.009	Other	60%	657 3 99	Kg.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		CHAPTER 60 Page 435; Add new Note 6 as follows—  6. Throughout the nomenclature any reference to knitted goods is to be taken to include a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.			
61.01	61.01.011 61.01.019	CHAPTER 61 Page 438; Delete reference to heading No. 59.09. Delete reference to heading No. 59.09.			
61.02	61.02.019	Page 439; Delete reference to heading No. 59.09.			
61.08		Page 441; Delete. Covered by heading No. 61.11.			
61.11		Amend to read as follows— Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets).			
	61.11.001	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments . . . . .	70%	847 1 91	Number
	61.11.009	Other . . . . .	33½%	847 1 99	Number
		SECTION XII Page 444; Delete the word "Fans" from the main title.			
		CHAPTER 67 Page 446; Delete the word "FANS" from the title.			
		Note 1 (e); Amend to read as follows— (e) Powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06): or			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
67.01		Delete the joining word "or" after paragraph (c); substitute a full stop for the semi-colon and delete paragraph (d).  Page 447: Amend to read as follows— Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes).			
	67.01.001	Feather dusters .. .. .	30%	899 9 21	Kg.
	67.01.009	Other .. .. .	40%	899 9 29	Kg.
67.03	67.03.000	Amend to read as follows— Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like .. .. .	30%	899 9 40	Kg.
67.05		Delete. Classification according to the constituent material.			
68.04		CHAPTER 68 Page 447: Note 1 (k): Delete and substitute the following— (k) Goods falling within heading No. 95.08, if made of materials specified in Note 2 (b) to Chapter 95;  Page 448: Amend to read as follows— Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not) of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, and axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
68.05	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%	663 1 01	Kg.
	68.04.009	Other .. Delete. Covered by heading No. 68.04.	20%	663 1 09	Kg.
		CHAPTER 70			
70.01		Page 451: Amend to read as follows— Waste glass (cullet); glass in the mass (excluding optical glass).			
	70.01.001	"Enamel" glass in the mass .. .. .	30%	664 1 41	Kg.
	70.01.009	Other .. .. .	30%	664 1 49	Kg.
70.02		Delete. Covered by headings Nos. 70.01 and 70.03.			
70.19		Page 452: Delete the word and brackets "(ballotini)" appearing at the end of the tariff heading description.			
		CHAPTER 71			
		Page 454: Note 3 (ij): Delete and re-number paragraph (k) to read (ij).			
		Note 3 (l): Delete and substitute the following— (k) Abrasive goods falling within headings No. 68.04 and 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);			
		Re-number paragraphs (m) to (q) to read (l) to (p).			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		<p>Note 5: Delete and substitute the following—</p> <p>5. For the purposes of this Chapter any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:</p> <p>(a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum.</p> <p>(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold.</p> <p>(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.</p> <p>For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.</p> <p>SECTION XV Page 457: Note 1 (b): Amend tariff heading to read 36.08. Note 2 (c): Insert "83.09," immediately after "83.07,". Delete the expression in brackets "(but not in heading 73.29 or 73.13)" in the penultimate line on page 457 and substitute "(but not in heading 73.29)".</p> <p>Page 458: Note 3: Delete and substitute the following—</p> <p>3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):</p> <p>(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.</p>			

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.			
		(c) In this Section the term "alloys" is to be taken to include sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.			
		CHAPTER 73			
		Page 462:			
73.13		Amend to read as follows—			
		Sheets and plates, of iron or steel, hot-rolled or cold-rolled.			
	73.13.010	Rolled but not further worked, of a thickness of more than 4.75 mm, including coils, but excluding universal plates (other than of high carbon or alloy steel)	15%	674 4 10	Kg.
	73.13.020	Rolled but not further worked, of a thickness of 3 mm or more, but not more than 4.75 mm, including coils (other than of high carbon or alloy steel)	15%	674 5 10	Kg.
	73.13.030	Rolled but not further worked, of a thickness of less than 3 mm, including coils (other than of high carbon or alloy steel)	15%	674 6 10	Kg.
	73.13.040	Tinned (other than of high carbon or alloy steel)	15%	674 7 00	Kg.
	73.13.051	Other, galvanized, flat or corrugated	30%	674 9 11	Kg.
	73.13.052	Other, flat and uncoated	15%	674 9 12	Kg.
	73.13.059	Other, including enamelled, printed, lithographed, embossed or lacquered	30%	674 9 19	Kg.
		Page 465:			
73.27		Amend to read as follows—			
		Gauze, cloth, grill, netting, fencing, reinforcing fabrics and similar materials, of iron or steel wire; expanded metal, of iron or steel.			
	73.27.001	Wire grill	30%	693 5 11	Kg.
	73.27.002	Expanded metal	15%	693 5 12	Kg.
	73.27.009	Other	10%	693 5 19	Kg.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
73.28		Delete. Covered by heading No. 73.27.			
73.32		Amend to read as follows— Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers) of iron or steel.			
	73.32.001	Bolts, nuts and washers .. .. .	33½%	694 0 21	Kg.
	73.32.002	Wood screws .. .. .	33½%	694 0 22	Kg.
	73.32.009	Other .. .. .	10%	694 0 29	Kg.
73.38		Page 466: Amend tariff heading description to read as follows— Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
	73.38.019	Insert the following new tariff number— Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel .. .. .	40%	697 4 19	Kg.
	73.38.021	Amend tariff number to read as follows— Lavatory cisterns of iron or steel, and parts thereof .. .. .	20%	697 5 11	Kg.
73.39		Delete. Covered by heading No. 73.38.			
		CHAPTER 74			
74.09		Page 468: Delete. Covered by heading No. 74.19.			
74.11		Page 469: Amend to read as follows— Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper.			
	74.11.001	Wire grill .. .. .	20%	693 5 21	Kg.

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	74.11.002	Expanded metal .. .. .	20%	693 5 22	Kg.
	74.11.009	Other .. .. .	20%	693 5 29	Kg.
74.12		Delete. Covered by heading No. 74.11.			
74.13		Delete. Covered by heading No. 74.19.			
74.14		Delete. Covered by heading No. 74.15.			
74.15		Amend to read as follows— Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of copper; washers (including spring washers) of copper.			
	74.15.001	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper .. .. .	20%	694 0 31	Kg.
	74.15.002	Bolts, nuts and washers .. .. .	20%	694 0 32	Kg.
	74.15.003	Wood screws .. .. .	20%	694 0 33	Kg.
	74.15.009	Other .. .. .	20%	694 0 39	Kg.
74.19		Amend to read as follows— Other articles of copper.			
	74.19.001	Reservoirs, tanks, vats and similar containers for any materials, of any capacity, whether or not lined or heat insulated, but not fitted with any mechanical or thermal equipment .. .. .	20%	699 8 11	Kg.
	74.19.002	Chain and parts thereof .. .. .	20%	699 8 12	Kg.
	74.19.009	Other .. .. .	30%	699 8 19	Kg.
		CHAPTER 76 Page 472:			
76.13		Delete. Covered by heading No. 76.16.			
76.14		Delete. Covered by heading No. 76.16.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
76.16		Amend to read as follows—			
	76.16.001	Other articles of aluminium. Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire .. .. .	20%	699 8 31	Kg.
	76.16.002	Expanded metal .. .. .	20%	699 8 32	Kg.
	76.16.003	Bolts, nuts, washers, rivets, cotter pins, split pins and screws .. .. .	20%	699 8 33	Kg.
	76.16.004	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness not exceeding 6mm. .. .. .	20%	699 8 34	Kg.
	76.16.005	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness exceeding 6 mm .. .. .	20%	699 8 35	Kg.
	76.16.006	Other tanks, vats and similar vessels .. .. .	20%	699 8 36	Kg.
	76.16.009	Other .. .. .	30%	699 8 39	Kg.
		CHAPTER 77			
		Page 472:			
77.02		Amend to read as follows— Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium; other articles of magnesium.			
	77.02.001	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium	20%	699 9 41	Kg.
	77.02.009	Other articles of magnesium .. .. .	20%	699 9 49	Kg.
77.03		Delete. Covered by heading No. 77.02.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
79.05		CHAPTER 79 Page 474: Delete. Covered by heading No. 79.06.			
79.06		Amend to read as follows— Other articles of zinc.			
	79.06.001	Gutters, roof capping, skylight frames, and other fabricated building components .. .. .	20%	699 8 51	Kg.
	79.06.002	Of a kind used for domestic purposes .. .. .	30%	699 8 52	Kg.
	79.06.009	Other .. .. .	20%	699 8 59	Kg.
		CHAPTER 82 Page 478:			
82.09		Amend to read as follows— Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades thereof.			
	82.09.001	Of a kind used in industry or for agriculture .. .. .	Free	696 0 81	Number
	82.09.002	Knife blades .. .. .	30%	696 0 82	Number
	82.09.009	Other .. .. .	30%	696 0 89	Number
82.10		Delete. Covered by heading No. 82.09.			
		Page 479:			
83.06		Amend to read as follows— Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal.			
	83.06.001	Statuettes and other ornaments of a kind used indoors .. .. .	30%	697 8 21	Kg.
	83.06.009	Other .. .. .	30%	697 8 29	Kg.
83.09		Amend to read as follows— Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	83.09.001	Beads and spangles .. .. .	50%	699 3 31	Kg.
	83.09.009	Other .. .. .	30%	699 3 39	Kg.
83.10		Page 480: Delete. Covered by heading No. 83.09.			
83.12		Delete. Covered by heading No. 83.06.			
		SECTION XVI Page 480/481: Notes 1 (a) and (n): Delete and substitute the following— (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanised rubber (heading No. 40.14); (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.01; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or			
84.04		CHAPTER 84 Page 483: Delete. Covered by heading No. 84.05.			
84.05		Amend to read as follows— Steam or other vapour power units, whether or not incorporating boilers.			
	84.05.011	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) incorporating boilers .. .. .	10%	712 6 01	Kg.
	84.05.019	Power units not incorporating boilers .. .. .	10%	712 6 09	Kg.
	84.05.020	Parts .. .. .	10%	712 9 00	Kg.

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
84.10		Page 484: Amend to read as follows— Pumps (including motor pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds.			
	84.01.010	Pumps for dispensing fuel or lubricants, of the types used in filling stations or garages, fitted, or designed to be fitted, with a measuring device .. .. .	25%	742 8 10	Number
	84.10.020	Reciprocating pumps, other than those of tariff number 84.10.010 .. .. .	Free	742 1 00	Number
	84.10.030	Centrifugal pumps, other than those of tariff number 84.10.010 .. .. .	Free	742 2 00	Number
	84.10.040	Rotary pumps, other than those of tariff number 84.10.010 .. .. .	Free	742 3 00	Number
	84.10.051	Other pumps for liquid and liquid elevators .. .. .	Free	742 8 81	Number
	84.10.052	Other pumps for road motor vehicles .. .. .	25%	742 8 82	Number
	84.10.061	Parts of pumps of tariff number 84.10.010 and 84.10.052 .. .. .	25%	742 9 01	Kg.
	84.10.069	Parts, other .. .. .	Free	742 9 09	Kg.
84.15		Page 485: Delete tariff number 84.15.030 and substitute the following— Other refrigerators and refrigerating equipment .. .. .	10%	741 4 10	Number
84.25		Page 487: Delete tariff number 84.25.050 and substitute the following— Parts of lawn mowers .. .. .	20%	721 2 91	Kg.
	84.25.059	Parts, other .. .. .	Free	721 2 99	Kg.
85.11		CHAPTER 85 Page 496: Amend to read as follows— Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus.			
	85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof .. .. .	10%	741 3 10	Kg.
	85.11.020	Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus .. .. .	10%	741 3 20	Kg.

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
85.14		Amend tariff number 85.14.010 to read 85.14.011 and the corresponding statistical code to read 764 2 01.  Delete tariff number 85.14.020 and substitute the following—			
	85.14.012	Microphones specially designed for dictating machines . . . . .	50%	764 2 02	Number
	85.14.021	Parts of microphones specially designed for dictating machines . . . . .	50%	764 9 21	Kg.
	85.14.029	Parts, other . . . . .	50%	764 9 29	Kg.
85.20	85.20.030	Page 498: Delete. Covered by heading No. 90.07.			
85.21		Amend to read as follows— Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits.			
	85.21.010	Cathode-ray television picture tubes . . . . .	20%	776 1 00	Kg.
	85.21.032	Diodes, transistors and similar semi-conductor devices, photocells (including photodiodes and phototransistors) for radio, television receiving set or for radiogram use . . . . .	20%	776 3 02	Kg.
	85.21.033	Light emitting diodes . . . . .	20%	776 3 03	Kg.
	85.21.039	Other diodes, transistors and semi-conductor devices; photocells (including photodiodes and phototransistors) . . . . .	20%	776 3 09	Kg.
	85.21.069	Parts . . . . .	20%	776 8 99	Kg.
		SECTION XVII  Page 500: Note 2 (k): Amend the tariff heading to read "96.01".			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
86.01 86.03	86.03.000	CHAPTER 86 Page 501: Delete. Covered by heading No. 86.03. Amend to read as follows— Other rail locomotives; tenders .. .. .	Free	791 2 00	Number
87.01 87.02		CHAPTER 87 Page 502: Delete "(caterpillar)" appearing under tariff number 87.01.010. Amend the words "less than 14 passengers" wherever they appear in tariff numbers 87.02.021, 87.02.022, 87.02.023, 87.02.024, 87.02.025, 87.02.026, 87.02.027, and substitute the words "14 passengers or less".			
87.11	87.11.001 87.11.002	Page 504: Amend to read as follows— Invalid carriages, whether or not motorized or otherwise mechanically propelled. Invalid carriages fitted with means of mechanical propulsion (motorized or not) Invalid carriages, other .. .. .	Free Free	785 3 11 785 3 12	Number Number
87.13	87.13.011 87.13.019	Page 505: Amend to read as follows— Baby carriages and parts thereof. Baby carriages .. .. . Parts .. .. .	30% 30%	894 1 01 894 1 09	Number K.g.
87.14		Amend to read as follows— Other vehicles (including trailers), not mechanically propelled, and parts thereof.			

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	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 specially designed for attachment to or for the conveyance of tractors of heading No. 87.01 excluding tariff number 87.01.020	Free	786 1 21	Number
	87.14.022	Trailers and semi-trailers specially designed for attachment to or for the conveyance of machinery of heading No. 84.23	10%	786 1 22	Number
	87.14.023	Trailers for collection and disposal of refuse	10%	786 1 23	Number
	87.14.029	Other trailers and semi-trailers designed for use with motive units such as articulated vehicles	25%	786 1 29	Number
	87.14.031	Wheelbarrows, sack-trucks, hand trolleys and similar hand propelled vehicles of a kind used in industry	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 not mechanically propelled	33½%	786 8 19	Number
	87.14.041	Parts of vehicles of tariff number 84.14.010	40%	786 8 91	Kg.
	87.14.042	Parts of vehicles of tariff number 84.14.021	Free	786 8 92	Kg.
	87.14.043	Parts of vehicles of tariff number 84.14.022	10%	786 8 93	Kg.
	87.14.044	Parts of vehicles of tariff number 84.14.023	10%	786 8 94	Kg.
	87.14.045	Parts of vehicles of tariff number 84.14.029	25%	786 8 95	Kg.
	87.14.046	Parts of vehicles of tariff number 84.14.031	30%	786 8 96	Kg.
	87.14.047	Parts of vehicles of tariff number 84.14.032	10%	786 8 97	Kg.
	87.14.048	Parts of other non-mechanically propelled vehicles	33½%	786 8 98	Kg.
	87.14.049	Wheels and parts thereof, including wheels whether or not fitted with tyres and tubes, axles, suspensions, mainrails, coupling devices, turn-tables, brakes and lights imported by a manufacturer of load carrying trailers for vehicles of tariff numbers 87.02.028 and 87.02.032 or camping caravans of tariff number 87.14.010 solely for use in the manufacture of such trailers or caravans	25%	786 8 99	Kg.
89.03	89.03.000	CHAPTER 89 Page 506: Amend to read as follows— Light-vessels, fire floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms	Free	793 8 20	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		SECTION XVIII Page 507: In the main title, amend— (a) "Sound Recorders and Reproducers" to read "Sound Recorders or Reproducers" wherever they appear. (b) Delete "Magnetic".			
		CHAPTER 90  Note 1 (c): Amend "83.12" to read "83.06".			
90.07		Page 509: Amend to read as follows— Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20.			
	90.07.011	Cameras, specialized for medical uses; survey cameras; lithographic process cameras	Free	881 1 11	Number
	90.07.019	Other photographic cameras	40%	881 1 19	Number
	90.07.020	Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20	40%	881 1 20	Number
	90.07.031	Parts of cameras of tariff number 90.07.011	Free	881 1 91	Kg.
	90.07.039	Parts, other	40%	881 1 99	Kg.
90.13		Page 510: Amend to read as follows— Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter; lasers, other than laser diodes.			
	90.13.001	Hand magnifying glasses and magnifiers	30%	871 0 91	Kg.
	90.13.002	Searchlights and spotlights	30%	871 0 92	Kg.
	90.13.003	Lasers, other than laser diodes	30%	871 0 93	Kg.
	90.13.009	Other	10%	871 0 99	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
90.26		Page 511: Amend to read as follows— Gas, liquid and electricity supply or production meters; calibrating meters therefor.			
	90.26.001	Liquid meters .. .. .	10%	873 1 01	Number
	90.26.002	Gas meters .. .. .	10%	873 1 02	Number
	90.26.009	Other .. .. .	10%	873 1 09	Number
		CHAPTER 92 Page 513: Amend main title to read as follows— MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; PARTS AND ACCESSORIES OF SUCH ARTICLES Note 1 (d): Amend "96.02" to read "96.01".			
92.09		Page 514: Delete. Covered by heading No. 92.10.			
92.10		Amend to read as follows— Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds.			
	92.10.001	Musical instrument strings .. .. .	40%	898 9 01	Number
	92.10.009	Other .. .. .	40%	898 9 09	Kg.
92.11		Amend to read as follows— Gramophones, dictating machines and other sound recorders or reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders or reproducers.			
	92.11.010	Coin-operated electric gramophones .. .. .	50%	763 1 10	Number
	92.11.021	Other electric gramophones and record-players, assembled .. .. .	50%	763 1 81	Number
	92.11.022	Other electric gramophones and record-players, unassembled .. .. .	50%	763 1 82	Number
	92.11.031	Television image and sound recorders or reproducers, assembled .. .. .	50%	763 8 11	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity	
92.13	92.11.032	Television image and sound recorders or reproducers, unassembled .. .. .	50%	763 8 12	Number	
	92.11.041	Dictating machines .. .. .	20%	763 8 81	Number	
	92.11.042	Other .. .. .	50%	763 8 82	Number	
		Page 515: Amend to read as follows— Other parts and accessories of apparatus falling within heading No. 92.11.				
	92.13.001	Foot pedals specially designed for dictating machines .. .. .	40%	764 9 91	Kg.	
	92.13.009	Other .. .. .	40%	764 9 99	Kg.	
	CHAPTER 95 Page 518: Note: Delete existing Note and substitute the following new Notes—					
	1. This Chapter does NOT cover:					
	(a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);					
	(b) Articles falling within Chapter 71 (for example, imitation jewellery);					
	(c) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;					
	(d) Articles falling within Chapter 90 (for example, spectacle frames);					
	(e) Articles falling within Chapter 91 (for example, clock or watch cases);					
	(f) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);					
	(g) Articles falling within Chapter 93 (arms and parts thereof);					
	(h) Articles falling within Chapter 94 (furniture and parts thereof);					
	(i) Brushes, powder puffs or other articles falling within Chapter 96;					
	(k) Articles falling within Chapter 97 (toys, games and sports requisites);					
	(l) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or					
	(m) Collectors' pieces or antiques (Chapter 99).					

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		2. In heading No. 95.08, the expression "vegetable or mineral carving material" is to be taken to apply to: (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom); (b) Jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.			
95.01		Delete. Covered by heading No. 95.05.			
95.02		Delete. Covered by heading No. 95.05.			
95.03		Delete. Covered by heading No. 95.05.			
95.04		Delete. Covered by heading No. 95.05.			
95.05		Amend to read as follows— Worked tortoise-shell, mother-of-pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles of those materials.			
	95.05.001	Articles of personal adornment including beads .. .. .	50%	899 1 11	Kg.
	95.05.009	Other .. .. .	33½%	899 1 19	Kg.
95.06		Delete. Covered by heading No. 95.08.			
95.07		Delete. Covered by heading No. 95.08.			
95.08		Page 519: Amend to read as follows— Worked vegetable or mineral carving material and articles of those materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin.			
	95.08.001	Articles of personal adornment including beads .. .. .	50%	899 1 91	Kg.
	95.08.009	Other .. .. .	33½%	899 1 99	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		CHAPTER 96			
		Page 519: Delete "FEATHER DUSTERS" from the main title. Note 2: Amend "96.03" to read "96.01".			
96.01		Amend to read as follows— Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops.			
	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%	899 7 21	Number
	96.01.002	Specialized parts of industrial machinery and appliances .. .. .	10%	899 7 22	Number
	96.01.003	Hand scrubbing brushes and footwear cleaning brushes of natural fibres ..	33½%	899 7 23	Number
	96.01.004	Paints, distemper, varnish and similar brushes .. .. .	33½%	899 7 24	Number
	96.01.005	Prepared knots and tufts for broom or brush making .. .. .	30%	899 7 25	Number
	96.01.009	Other .. .. .	33½%	899 7 29	Number
96.02		Delete. Covered by heading No. 96.01.			
96.03		Delete. Covered by heading No. 96.01.			
96.04		Delete. Covered by heading No. 67.01.			
		CHAPTER 98			
		Page 522: Delete. Classification according to the constituent material.			
98.13					

## SECOND SCHEDULE

(s. 2 (g))

(Amendment 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
03.01.011	Fish, live .. .. .	25%	50%
03.01.019	Fish, fresh (dead) or chilled (excluding fillets) ..	25%	50%
03.01.020	Fish, frozen (excluding fillets) .. .. .	25%	50%
03.01.030	Fish fillets, fresh or chilled .. .. .	25%	50%
03.01.040	Fish fillets, frozen .. .. .	25%	50%
03.02.010	Fish meal fit for human consumption .. .. .	25%	50%
03.02.020	Cod, not in fillets, dried, whether or not salted ..	25%	50%
03.02.030	Fish, dried (other than cod of subheading 03.02. 020), salted or in brine .. .. .	25%	50%
03.02.040	Smoked fish .. .. .	25%	50%
03.03.000	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water .. .. .	25%	50%
04.01.001	Milk, fresh .. .. .	25%	50%
04.01.002	Cream, fresh .. .. .	25%	50%
04.02.010	Whey .. .. .	25%	50%
04.02.021	Skimmed milk (other than whey), and cream, in powder or granules containing not more than 1.5% by weight of fat .. .. .	25%	50%
04.02.029	Other milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat .. .. .	25%	50%
04.02.031	Whole milk (other than whey), in powder or granules containing more than 1.5% by weight of fat .. .. .	25%	50%
04.02.032	Cream, dry, in powder or granules containing more than 1.5% by weight of fat .. .. .	25%	50%
04.02.041	Whole milk (other than whey), preserved, concentrated or sweetened, in forms other than powder or granules .. .. .	25%	50%
04.02.049	Cream, preserved, concentrated or sweetened, in forms other than powder or granules .. .. .	25%	50%
04.03.001	Butter .. .. .	25%	50%
04.03.002	Ghee (clarified butter) .. .. .	25%	50%
04.04.000	Cheese and curd .. .. .	25%	50%
10.05.000	Maize .. .. .	20%	50%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
11.01.021	Maize flour .. .. .	30%	50%
11.02.021	Groats, meal and pellets of maize .. .. .	30%	50%
16.03.009	Fish extracts .. .. .	25%	50%
16.04.000	Prepared or preserved fish, including caviar and caviar substitutes .. .. .	25%	50%
16.05.000	Crustaceans and molluscs, prepared or preserved ..	25%	50%
20.07.010	Orange juice .. .. .	25%	50%
20.07.020	Grape fruit juice .. .. .	25%	50%
20.07.030	Juice of any other citrus fruit .. .. .	25%	50%
20.07.040	Pineapple juice .. .. .	25%	50%
20.07.050	Tomato juice .. .. .	25%	50%
20.07.061	Passion fruit juice .. .. .	25%	50%
20.07.069	Juice of any other fruit or vegetable .. .. .	25%	50%
20.07.070	Mixtures of fruit or vegetable juices .. .. .	25%	50%
21.07.009	Other food preparations, not elsewhere specified ..	25%	50%
22.01.001	Waters including spa waters and aerated waters ..	30%	50%
22.01.002	Other .. .. .	10%	20%
22.02.001	Lemonade, flavoured spa waters and flavoured aerated waters .. .. .	30%	50%
22.02.002	Other .. .. .	30%	40%
22.03.001	Stout .. .. .	150%	170%
22.03.009	Other (including ale and porter) .. .. .	150%	170%
22.04.000	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol .. .. .	30%	40%
22.05.001	Still wines, not in bottle .. .. .	75%	85%
22.05.002	Still wines, in bottle .. .. .	85%	100%
22.05.003	Champagne .. .. .	85%	100%
22.05.004	Sparkling wines, other .. .. .	75%	85%
22.05.005	Grape must .. .. .	75%	85%
22.06.001	Vermouths, and other wines of fresh grapes, not in bottle .. .. .	75%	85%
22.06.002	In bottle .. .. .	85%	100%
22.07.001	Beer not made from malt .. .. .	Per litre	Per litre
22.07.009	Other .. .. .	Sh. 4 Per litre	Sh. 8 Per litre
22.08.001	Denatured spirits .. .. .	Sh. 4 Per litre	Sh. 8 Per litre
22.08.009	Other, ethyl alcohol or neutral spirits, undenatured, of a strength of 140 proof or higher .. .. .	Cents 50 Per proof litre	Cents 60 Per proof litre
22.09.010	Whisky .. .. .	Sh. 60 Per proof litre	Sh. 70 Per proof litre
		Sh. 65	Sh. 75

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
22.09.021	Brandy .. .. .	Per proof litre Sh. 65	Per proof litre Sh. 75
22.09.029	Other spirits obtained by distilling wine or grape marc.	Per proof litre Sh. 65	Per proof litre Sh. 75
22.09.031	Gin and geneva .. .. .	Per proof litre Sh. 65	Per proof litre Sh. 75
22.09.032	Vodka .. .. .	Per proof litre Sh. 65	Per proof litre Sh. 75
22.09.033	Rum .. .. .	Per proof litre Sh. 65	Per proof litre Sh. 75
22.09.034	Liqueurs and other spirituous beverages and "concentrated extracts".	Per litre Sh. 65	Per litre Sh. 75
22.09.039	Other .. .. .	Per proof litre Sh. 65	Per proof litre Sh. 75
22.10.000	Vinegar and substitutes for vinegar .. .. .	25%	30%
24.02.010	Cigars and cheroots; cigarillos .. .. .	Per kg. Sh. 360	Per kg. Sh. 400
24.02.020	Cigarettes .. .. .	Per kg. Sh. 280	Per kg. Sh. 310
24.02.031	Snuff .. .. .	Per kg. Sh. 50	Per kg. Sh. 60
24.02.032	Other manufactured tobacco .. .. .	Per kg. Sh. 280	Per kg. Sh. 310
24.02.033	Tobacco extracts and essences .. .. .	30%	40%
28.08.001	Sulphuric acid .. .. .	20%	40%
28.38.021	Aluminium sulphate .. .. .	20%	40%
32.04.001	Colouring matter for colouring foodstuffs, beverages, cosmetics or toilet preparations .. .. .	30%	40%
32.04.009	Other colouring matter .. .. .	20%	40%
32.05.011	Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics and toilet preparations .. .. .	30%	40%
32.05.019	Other synthetic organic dyestuffs .. .. .	20%	40%
32.06.001	Colour lakes for colouring foodstuffs, beverages, cosmetics or toilet preparations .. .. .	30%	40%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
32.06.009	Other colour lakes .. .. .	20%	40%
32.07.009	Other colouring matter .. .. .	20%	40%
32.08.000	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form or powder, granules or flakes ..	20%	40%
32.10.000	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories .. .. .	30%	40%
33.01.009	Other terpenic by-products of the deterpenation of essential oils; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration .. ..	{ 40% 30%	40%
33.06.006	Cosmetic bases, unperfumed .. .. .	30%	40%
34.04.009	Other artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents .. .. .	10%	20%
36.08.001	Lighter flints .. .. .	45%	50%
36.08.002	Liquid fuels of a kind used in other mechanical lighters .. .. .	45%	50%
38.14.009	Other anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils .. .. .	20%	30%
38.19.039	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included .. .. .	20%	30%
39.01.011	Ion exchangers of the condensation polycondensation or polyaddition in primary forms as specified in Notes 3 (a) and (b) of this Chapter ..	10%	30%
40.06.001	Unvulcanized rubber rings, discs and washers ..	20%	30%
41.01.061	Crocodile skins .. .. .	20%	50%
42.04.000	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes .. .. .	10%	20%
44.22.001	Casks, barrels, vats, tubs, buckets and other cooper's products and parts thereof .. ..	10%	30%
46.02.001	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	{ 20% 30%	30%
46.03.000	Basketwork, wickerwork, and other articles of plaiting materials, made directly to shape; articles made up from goods falling within Heading No. 46.02; articles of loofah .. ..	37½%	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
51.04.021	Fabrics containing 85% or more by weight of continuous synthetic textile materials, other than tyre cord fabric, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
51.04.031	Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
51.04.051	Fabrics containing 85% or more by weight of continuous regenerated textile materials, other than tyre cord fabric, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
51.04.061	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
55.08.010	Terry towelling and similar terry fabrics, of cotton, unbleached, not mercerised.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
55.09.011	Fabrics containing 85% or more by weight of cotton, unbleached, not mercerised.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
55.09.019	Canvas, containing 85% or more by weight of cotton, unbleached, not mercerised	45%	60%
55.09.030	Fabrics containing less than 85% by weight of cotton, unbleached, not mercerised.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.011	Fabrics containing 85% or more by weight of discontinuous synthetic fibres, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.021	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.031	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.041	Fabrics of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.061	Fabrics containing 85% or more by weight of discontinuous regenerated fibres, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%

## 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>
56.07.071	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.081	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.091	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile material, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
56.07.101	Fabrics of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached.	Per square metre Sh. 3 or 60%	Per square metre Sh. 5 or 60%
60.01.010	Knitted or crocheted fabric, not elastic or rubberized, of wool or fine animal hair.	Per kg. Sh. 40 or 55%	Per kg. Sh. 65 or 70%
60.01.020	Of cotton .. .. .	Per kg. Sh. 40 or 55%	Per kg. Sh. 65 or 70%
60.01.030	Of synthetic fibres .. .. .	Per kg. Sh. 40 or 55%	Per kg. Sh. 65 or 70%
60.01.040	Of regenerated fibres .. .. .	Per kg. Sh. 40 or 55%	Per kg. Sh. 65 or 70%
60.01.050	Other .. .. .	Per kg. Sh. 40 or 55%	Per kg. Sh. 65 or 70%
60.03.000	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized.	Per pair Sh. 2 or 100%	Per pair Sh. 4 or 100%
60.04.010	Panty hose (tights) of wool or fine animal hair	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.020	Other under-garments of wool or fine animal hair	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.031	Tee-shirts, sports shirts, men's and boys', of cotton	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.032	Shirts, other, of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.041	Vests and singlets of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.042	Other of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 6 or 100%

## 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>
60.04.050	Panty hose (tights) of synthetic fibres .. ..	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.061	Tee-shirts and sports shirts of synthetic fibres ..	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.062	Shirts, men's and boys', other, of synthetic fibres	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.071	Vests and singlets of synthetic fibres .. ..	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.072	Other under-garments, men's and boys', except shirts of synthetic fibres.	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.080	Under-garments, women's, girls' and infants', other than panty hose (tights) of synthetic fibres.	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.090	Under-garments of regenerated fibres .. ..	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.04.100	Under-garments of other fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 6 or 100%
60.05.161	Blankets .. .. .	65%	75%
60.06.010	Knitted or crocheted fabrics, elastic or rubberized	Per kg. Sh. 40 or 55%	Per kg. Sh. 65 or 70%
60.06.021	Stockings and hose .. .. .	Per pair Sh. 2 or 100%	Per pair Sh. 4 or 100%
60.06.022	Articles of apparel .. .. .	Each Sh. 4 or 70%	Each Sh. 6 or 100%
60.06.029	Other articles and accessories, not elsewhere specified.	70%	80%
61.03.010	Shirts of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.020	Shirts of synthetic fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.030	Shirts of other fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.041	Vests and singlets of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.049	Other under-garments of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
61.03.051	Vests and singlets of synthetic fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.059	Other under-garments of synthetic fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.061	Vests and singlets of other fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.03.069	Other of other fibres.. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.011	Baby napkins of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.012	Vests and singlets of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.019	Other of cotton .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.021	Vests and singlets of synthetic fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.029	Other of synthetic fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.031	Vests and singlets of other fibres .. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.04.039	Other of other fibres.. .. .	Each Sh. 4 or 100%	Each Sh. 7/50 or 100%
61.06.000	Shawls, scarves, muflers, mantillas, veils and the like.	70%	100%
61.07.000	Ties, bow ties and cravats .. .. .	70%	100%
61.09.010	Brassières .. .. .	70%	100%
61.09.020	Other corsets, etc. .. .. .	70%	100%
61.10.009	Other gloves, mittens, etc. .. .. .	70%	100%
61.11.001	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments.	70%	100%
62.02.011	Bed linen of cotton, grey (unbleached) .. .. .	Per square metre Sh. 3 or 100%	Per square metre Sh. 6 or 100%
62.02.021	Bed linen of synthetic or regenerated fibres .. .. .	Per square metre Sh. 4 or 100%	Per square metre Sh. 6 or 100%
62.02.022	Bed linen of silk .. .. .	Per square metre Sh. 7 or 65%	Per square metre Sh. 7/50 or 100%

## 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>
62.02.029	Bed linen of other fibres .. .. .	Per square metre Sh. 6 or 65%	Per square metre Sh. 6 or 100%
62.02.031	Table linen of cotton, grey (unbleached) .. ..	Per square metre Sh. 3 or 100%	Per square metre Sh. 6 or 100%
62.02.039	Table linen of cotton, other .. .. .	Per square metre Sh. 4 or 65%	Per square metre Sh. 6 or 100%
62.02.041	Table linen of synthetic or regenerated fibres ..	Per square metre Sh. 4 or 100%	Per square metre Sh. 6 or 100%
62.02.042	Table linen of silk .. .. .	Per square metre Sh. 7 or 65%	Per square metre Sh. 7/50 or 100%
62.02.049	Table linen of other fibres .. .. .	Per square metre Sh. 6 or 65%	Per square metre Sh. 6 or 100%
62.02.051	Toilet and kitchen linen (towels, etc.) of cotton ..	Per square metre Sh. 4 or 65%	Per square metre Sh. 6 or 100%
62.02.09	Toilet and kitchen linen (towels, etc.) of other textile materials.	Per square metre Sh. 4 or 65%	Per square metre Sh. 6 or 100%
62.02.061	Toilet and kitchen linen (towels, etc.) of synthetic or regenerated fibres.	Per square metre Sh. 4 or 100%	Per square metre Sh. 6 or 100%
62.02.062	Toilet and kitchen linen (towels, etc.) of silk ..	Per square metre Sh. 7 or 65%	Per square metre Sh. 7/50 or 100%
62.02.069	Toilet and kitchen linen (towels, etc.) of other fibres.	Per square metre Sh. 6 or 65%	Per square metre Sh. 6 or 100%
62.02.071	Other furnishing articles (curtains, etc.) of cotton ..	65%	100%
62.02.079	Other furnishing articles of other textile materials ..	65%	100%
62.02.082	Other furnishing articles of silk .. .. .	65%	100%
62.02.083	Other furnishing articles of other fibres .. ..	65%	100%
62.02.089	Mattress covers .. .. .	Each Sh. 40 or 65%	Each Sh. 40 or 100%

## 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>
63.01.000	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings.	Specific rate applicable to the goods when new or 100%	150%
67.04.000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	30%	40%
73.27.009	Other gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	10%	20%
73.40.995	Forged hooks of a kind used with cranes, hoists and winches	20%	30%
85.15.022	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers.	Each Sh. 50 or 60%	Each Sh. 25 or 30%
85.15.032	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers.	Each Sh. 50 or 60%	Each Sh. 25 or 30%
85.15.052	Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers.	Each Sh. 50 or 60%	Each Sh. 25 or 25%
85.15.062	Unassembled other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers.	Each Sh. 50 or 60%	Each Sh. 25 or 30%
87.01.020	Road tractors for semi-trailers	Free	25%
87.10.000	Cycles (including delivery tricycles), not motorized	Each Sh. 45 or 30%	Each Sh. 100 or 60%
90.26.001	Liquid meters	10%	40%

## THIRD SCHEDULE

(s. 2 (i))

(Replacement of the Fifth Schedule to the Customs and Excise Act, 1978)

## FIFTH SCHEDULE

## EXCISE DUTIES

Item	Goods	Unit of Quantity	Rates of Duty	
1	Beer: (a) Not made from malt .. .. . (b) Stout .. .. . (c) Other: (i) of an original gravity not exceeding 1060° (ii) of an original gravity exceeding 1060° ..	Per litre Per litre Per litre Per litre	<i>Sh.</i> Free 2 1 2	<i>cts.</i>  25 50 25
2	Sugar .. .. .	Per 100 kg.	100	00
3	Cigarettes: Where the ex factory selling price per thousand cigarettes— (i) does not exceed Sh. 41/25 .. .. . (ii) exceeds Sh. 41/25 but does not exceed Sh. 55 .. .. . (iii) exceeds Sh. 55 .. .. .			130% of the ex factory selling price 140% of the ex factory selling price 145% of the ex factory selling price
4	Manufactured tobacco, ready for smoking in tobacco pipes .. .. .			145% of the ex factory selling price
5	Spirits: Provided that no allowance will be made for under-proof in excess of 12½ per cent ..	Per proof litre	<i>Sh.</i> 45	<i>cts.</i> 00

## FOURTH SCHEDULE

(s. 3 (a))

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

## FIRST SCHEDULE

## RATES

## PART I

Subject to Part II of this Schedule, the rate of tax referred to in section 4 shall be 15 per cent of the taxable value.

## PART II

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
22.01.001 ..	Waters including spa waters and aerated waters .. .. .	} Taxable Value	25%
22.02.001 ..	Lemonade, flavoured spa waters and flavoured aerated waters .. .. .		
22.02.002 ..	Other non-alcoholic beverages .. .. .		
22.03.001 ..	Stout .. .. .	} Per litre	Sh. 3/18
22.03.009 ..	Other beer made from malt .. .. .		
22.05.002 ..	Still wines, in bottle .. .. .	} Taxable Value	30%
22.05.003 ..	Sparkling wines, champagne .. .. .		30%
22.05.004 ..	Sparkling wines, other .. .. .		30%
22.06.001 ..	Vermouths, not in bottle .. .. .		30%
22.06.002 ..	Vermouths, in bottle .. .. .		30%
22.07.001 ..	Beer not made from malt .. .. .		35%
22.07.009 ..	Other fermented beverages .. .. .		35%
22.08.009 ..	Other neutral spirits .. .. .		30%
22.09.010 ..	Whisky .. .. .		30%
22.09.021 ..	Brandy .. .. .		30%
22.09.029 ..	Other spirits obtained by distilling wine or grape marc .. .. .		30%
22.09.031 ..	Gin and geneva .. .. .		30%
22.09.032 ..	Vodka .. .. .		30%
22.09.033 ..	Rum .. .. .		30%
22.09.034 ..	Liqueurs and other spirituous beverages and "concentrated extracts" .. .. .	30%	
22.09.039 ..	Other spirituous beverages .. .. .	30%	
27.10.011 ..	Aviation gasolene (spirit) .. .. .	} Per litre	Cents 70.5
27.10.012 ..	Motor spirit (gasolene), premium .. .. .		Sh. 1/05
27.10.013 ..	Motor spirit (gasolene), regular .. .. .		Cents 90.5
27.10.030 ..	Other light petroleum oils and preparations .. .. .		Cents 70.5
27.10.062 ..	Gas oil (automotive light, amber, for high speed engines) .. .. .		Cents 20
27.10.081 ..	Lubricating oils .. .. .		Cents 45

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
27.10.082	Lubricating grease	} Per kg.	Cents 80
27.11.010	Liquefied propane and butane		" 20
27.11.020	Liquefied gaseous hydrocarbons		" 20
27.11.030	Petroleum gases and other gaseous hydrocarbons in the gaseous state		" 20
27.17.000	Electric current (optional heading)	Per kilowatt hour	" 1
33.06.003	Toilet waters containing alcohol	} Taxable Value	.. 25%
33.06.009	Other perfumery, cosmetics and toilet preparations; aqueous distillates and solutions of essential oils including such products for medicinal use		
36.06.000	Matches (excluding Bengal matches)		
37.01.009	Other film, etc.		
37.02.000	Film in rolls, sensitised, unexposed, perforated or not		
37.03.000	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed		
39.07.030	Ornamental articles and objects of personal adornment		
42.01.000	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal		
42.02.010	Handbags (excluding those of wickerwork or basket work)		
42.02.020	Travel goods, and toilet cases		
42.02.030	Satchels and brief-cases		
42.02.040	Other travel goods, etc.		
43.03.009	Other articles of furskin		
43.04.009	Other artificial fur and articles made thereof		
44.27.001	Articles of personal adornment including beads		
69.13.001	Articles of personal adornment		
70.19.001	Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones		
70.19.009	Other glass articles		
71.01.000	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)		
71.02.010	Diamonds, rough, unsorted		
71.02.030	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted		
71.02.040	Diamonds, other		
71.02.050	Other precious or semi-precious stones		
71.03.000	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)		

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
71.11.010	.. Sweepings of gold, excluding sweepings containing other precious metals .. ..	}	Taxable Value .. 25%
71.11.020	.. Other jewellery sweepings .. ..		
71.12.000	.. Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) .. ..		
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 .. ..		
71.15.000	.. Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) .. ..		
71.16.001	.. Beads and necklaces composed of artificial plastic material and other non-precious material .. ..		
71.16.009	.. Other imitation jewellery .. ..		
83.09.001	.. Beads and spangles, of base metal .. ..		
84.15.011	.. Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment .. ..		
84.15.012	.. Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment .. ..		
84.15.020	.. Deep-freezers, domestic .. ..		
84.15.041	.. Parts of refrigerators, domestic .. ..		
84.22.010	.. Pulley tackle and hoists, other than skip hoists; winches and capstans .. ..		
84.22.020	.. Ships' derricks; cranes, other than cable cranes; mobile lifting frames .. ..		
84.22.030	.. Elevators and conveyors, pneumatic .. ..		
84.22.040	.. Lifts and skip hoists .. ..		
84.22.050	.. Escalators and moving pavements .. ..		
84.22.060	.. Other lifting, handling, loading, and unloading equipment .. ..		
84.22.070	.. Parts for lifting, handling, loading, and unloading equipment .. ..		
84.40.010	.. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg. .. ..		
85.06.010	.. Vacuum cleaners and floor polishers .. ..		
85.06.020	.. Vented hoods and room fans .. ..		
85.06.030	.. Food grinders and mixers; fruit-juice extractors .. ..		
85.06.040	.. Other domestic appliances .. ..		
85.06.061	.. Parts of vented hoods and room fans .. ..		
85.06.069	.. Parts of other domestic appliances .. ..		
85.14.010	.. Apparatus including stands for microphones .. ..		
85.14.020	.. Parts .. ..		
85.22.021	.. Mixing units for sound reproduction .. ..		
87.02.011	.. Passenger motor cars (other than public service type vehicles), assembled of an engine capacity not exceeding 1,200 cubic centimetres .. ..		

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
87.02.012	.. Passenger motor cars (other than public service type vehicles), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres	}	Taxable Value .. 25%
87.02.013	.. Passenger motor cars (other than public service type vehicles), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres		
87.02.014	.. Passenger motor cars (other than public service type vehicles), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres		
87.02.015	.. Passenger motor cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres		
87.02.016	.. Passenger motor cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres		
87.02.017	.. 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		
87.02.021	.. Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1,200 cubic centimetres		
87.02.022	.. Buses with seating capacity of 14 passengers or less (mini-buses), assembled of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres		
87.03.023	.. Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres		
87.02.024	.. Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres		
87.02.025	.. Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres		

## FOURTH SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
87.02.026	.. Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,250 cubic centimetres		
87.02.027	.. Buses with seating capacity of 14 passengers or less (mini-buses), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister		
89.01.020	.. Yachts and other vessels for pleasure or sports		
90.07.019	.. Other photographic cameras		
90.07.020	.. Photographic flashlight apparatus		
90.07.039	.. Parts of other photographic cameras		
90.08.010	.. Cinematographic cameras, projectors, sound recorders and sound-reproducers, combined or not, for film of less than 16 mm. width, including cameras for double 8 mm. film		
90.08.020	.. Cinematographic cameras, projectors, sound recorders and reproducers, combined or not, for film of 16 mm. width or greater, excluding cameras for double 8 mm. film		
90.08.030	.. Parts and accessories		
90.09.009	.. Image projectors		
91.01.000	.. Pocket-watches, wrist-watches and other watches, including stop-watches		
91.02.000	.. Clocks with watch movements (excluding clocks of heading No. 91.03)		
91.04.009	.. Other clocks		
91.07.000	.. Watch movements (including stop-watch movements), assembled		
91.08.000	.. Clock movements, assembled		
91.09.000	.. Watch cases and parts of watch cases		
91.10.000	.. Clock cases and cases of similar type for other goods of this Chapter, and parts thereof		
91.11.000	.. Other clock and watch parts		
92.11.010	.. Coin-operated electric gramophones		
92.11.021	.. Other electric gramophone and record players, assembled		
92.11.022	.. Other electric gramophone and record players, unassembled		
92.11.031	.. Television image and sound recorders and reproducers, assembled		
92.11.032	.. Television image and sound recorders and reproducers, unassembled		

Taxable Value .. 25%

## FOURTH SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
92.12.029 ..	Other recordings .. .. .	} Taxable Value ..	25%
92.13.001 ..	Foot pedals specially designed for dictating machines .. .. .		
92.13.009 ..	Other parts and accessories of apparatus falling within heading No. 92.11 ..		
95.05.001 ..	Articles of personal adornment including beads .. .. .		
95.05.009 ..	Other worked bone (excluding whalebone)		
95.08.001 ..	Articles of personal adornment including beads .. .. .		
98.14.000 ..	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor .. .. .		

## FIFTH SCHEDULE

(s. 3 (b))

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

1. Deletion of Chapter 7 and corresponding description and substitution of the following—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
7	07.01.010	Vegetables, fresh or chilled.
	07.01.020	Potatoes (not including sweet potatoes).
	07.01.031	Tomatoes.
	07.01.032	Onions.
	07.01.033	Garlic.
	07.01.040	Shallots, leeks and other alliaceous vegetables.
	07.02.000	Other vegetables.
	07.03.000	Vegetables (whether or not cooked), preserved by freezing.
	07.05.001	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.
	07.05.009	Dried leguminous vegetables, shelled, whether or not skinned or split.
	07.06.001	Of a kind which the Director of Agriculture is satisfied have been prepared for sowing.
	07.06.002	Other.
	07.06.009	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith.
	07.06.001	Cassava roots, fresh or dried.
	07.06.002	Sago pith, roots and tubers, fresh or dried.
	07.06.009	Other.

2. Addition of the following in Chapter 15—

<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
15.12.000	Animals or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared.

3. Deletion of tariff number 24.02.010 and corresponding description.

4. Deletion of tariff number 32.02.002 and corresponding description and substitution of the following—

<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
32.01.009	Other tanning extracts.

## FIFTH SCHEDULE—(Contd.)

5. Deletion of Chapter 33 and all tariff numbers and descriptions thereunder and substitution of the following—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter Tariff Description</i>
33	33.01.001	Essential oils (terpeneless or not) concentrates and absolutes; resinoids, concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils for use in the manufacture of perfumery, cosmetics, or toilet preparations.

6. Deletion of Chapter 39 and all descriptions thereunder and substitution of the following—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter Tariff Description</i>
39		Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phonoplasts, aminoplasts, alkyds, polyallyl, esters and other unsaturated polyesters, silicones).
	39.01.011	Ion exchangers of the condensation, polycondensation or polyaddition in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.01.019	Ion exchangers, in other forms.
	39.01.020	Phenoplasts in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.01.031	Phenoplasts in the form of sheet, film or foil of a kind used for the manufacture of packing materials.
	39.01.049	Phenoplasts in other forms, including waste and scrap.
	39.01.050	Aminoplasts in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.01.061	Aminoplasts in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.01.062	Aminoplasts in the form of plates, sheets, film, foil or strip (other than sheets, film or foil of a kind used in the manufacture of packing materials).
	39.01.079	Aminoplasts in other forms, including waste and scrap.
	39.01.080	Alkyds and other polyesters in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.01.091	Alkyds and other polyesters in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.01.109	Alkyds and other polyesters in other forms, including waste and scrap.
	39.01.110	Polyamides in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.01.121	Polyamides in the form of sheets, film or foil, of a kind used for the manufacture of packing materials.
	39.01.139	Polyamides in other forms, including waste and scrap.
	39.01.140	Polyurethanes in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.01.159	Polyurethanes in other forms, including waste and scrap.
	39.01.160	Epoxide resins in primary forms as specified in Notes 3 (a) and (b) of this Chapter.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description	
39	39.01.179	Epoxide resins in other forms, including waste and scrap.	
	39.01.180	Silicones.	
	39.01.191	Other condensation, polycondensation or polyaddition in primary forms as specified in Notes 3 (a) and (b) of this Chapter.	
	39.01.199		Other condensation, polycondensation or polyaddition in other forms, including waste and scrap.
			Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinylchloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacry derivatives, coumarone-indene resin.
	39.02.011	Ion exchangers of the polymerisation or copolymerisation type in primary form as specified in Notes 3 (a) and (b) of this Chapter.	
	39.02.019	Ion exchangers of the polymerisation or copolymerisation type in other forms.	
	39.02.020	Polyethylene in primary forms as specified in Notes 3 (a) and (b) of this Chapter.	
	39.02.031	Polyethylene in the form of monofil, rods, sticks or profile shapes.	
	39.02.050	Polyethylene in the form of waste and scrap.	
	39.02.060	Polypropylene in primary form as specified in Notes 3 (a) and (b) of this Chapter.	
	39.02.071	Polypropylene in the form of sheets, film or foil of a kind used for the manufacture of packing materials.	
	39.02.089	Polypropylene in other forms, including waste and scrap.	
	39.02.090	Polystyrene and its copolymers in primary forms as specified in Notes 3 (a) and (b) of this Chapter.	
	39.02.101	Polystyrene and its copolymers in the form of monofil, rods, sticks, or profile shapes.	
	39.02.111	Polystyrene and its copolymers in the form of sheets, film and foil of a kind used for the manufacture of packing materials.	
	39.02.120	Polystyrene and its copolymers in the form of waste and scrap.	
	39.02.130	Polyvinyl chloride in primary forms as specified in Notes 3 (a) and (b) of this Chapter.	
	39.02.141	Polyvinyl chloride in the form of monofil, rods, sticks or profile shapes.	
	39.02.161	Polyvinyl chloride in the form of sheets, film and foil (other than those of Tariff No. 39.02.150) of a kind used for the manufacture of packing material.	
	39.02.169	Polyvinyl chloride in the form of plates, sheets, film or strip (other than those of Tariff Nos. 39.02.150 and 39.02.161).	
	39.02.170	Polyvinyl chloride in the form of waste and scrap.	
	39.02.180	Copolymers of vinyl chloride and vinyl acetate in primary forms as specified in Notes 3 (a) and (b) of this Chapter.	
	39.02.191	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, rods, sticks or profile shapes.	
	39.02.211	Copolymers of vinyl chloride and vinyl acetate in the form of sheets, film or foil (other than those of Tariff Nos. 39.02.200) for the manufacture of packing materials.	
	39.02.212	Copolymers of vinyl chloride and vinyl acetate in the form of plates, sheets, film, foil or strip (other than those of Tariff Nos. 39.02.200 and 39.02.211).	
39.02.220	Copolymers of vinyl chloride and vinyl acetate in the form of waste and scrap.		

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
39	39.02.230	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.02.241	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.02.259	Other acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers, in other forms, including waste and scrap.
	39.02.261	Polyvinyl acetate in primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.02.269	Polyvinyl acetate in other forms.
	39.02.311	Other polymerisation and copolymerisation products in primary forms.
	39.02.319	Other polymerisation and copolymerisation products in other forms.
		Regenerated cellulose—cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre.
	39.03.011	Regenerated cellulose in any forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.013	Regenerated cellulose in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.019	Regenerated cellulose in other forms, including waste and scrap.
	39.03.021	Cellulose nitrates, non-plasticised, in any of the forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.023	Cellulose nitrates, non-plasticised, in the form of sheet, film or foil of a kind used for the manufacture of packing materials.
	39.03.029	Cellulose nitrates, non-plasticised, in other forms, including waste and scrap.
	39.03.031	Cellulose nitrates, plasticised, in any of the primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.033	Cellulose nitrates, plasticised, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.039	Cellulose nitrates, plasticised, in other forms including waste and scrap.
	39.03.041	Cellulose acetate, non-plasticised, in any of the primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.043	Cellulose acetates, non-plasticised, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.049	Cellulose acetates, non-plasticised, in other forms, including waste and scrap.
	39.03.051	Cellulose acetates, plasticised, in any of the primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.053	Cellulose acetates, plasticised, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.059	Cellulose acetates, plasticised, in other forms, including waste and scrap.
	39.03.061	Other chemical derivatives of cellulose, non-plasticised, in any of the primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.062	Other chemical derivatives of cellulose, non-plasticised, in the form of seamless tubes.
	39.03.063	Other chemical derivatives of cellulose, non-plasticised, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter Tariff Description
39	39.03.069	Other chemical derivatives of cellulose, non-plasticised, in other forms, including waste and scrap.
	39.03.071	Other chemical derivatives of cellulose, plasticised, in any of the primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.073	Other chemical derivatives of cellulose, plasticised, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.079	Other chemical derivatives, of cellulose, plasticised, in other forms, including waste and scrap.
	39.03.081	Vulcanized fibre, in any of the primary forms specified in Notes 3 (a) and (b) of this Chapter.
	39.03.083	Vulcanized fibre, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.089	Vulcanized fibre in other forms, including waste and scrap. 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.
	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.
	39.04.003	Hardened proteins (for example, hardened casein and hardened gelatin) in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.04.009	Hardened proteins (for example, hardened casein and hardened gelatin) in other forms, including waste and scrap. Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber).
	39.05.001	In primary forms as specified in Notes 3 (a) and (b) of this Chapter.
	39.05.002	In sheets, film and foil of a kind used for the manufacture of packing materials.
	39.05.009	In other forms, including waste and scrap. Other high polymers, artificial resins and artificial plastic materials; including alginic acid, its salts and esters; linoxyn.
	39.06.010	Algiric acid, its salts and esters. Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.
	39.07.012	Bottles, other.
	39.07.013	Sausage casings.
	39.07.014	Bags, polyethylene.
	39.07.015	Bags, other.
	39.07.017	Stoppers, lids and caps.
	39.07.018	Empty gelatine capsules for pharmaceutical use.
	39.07.019	Other articles for the conveyance or packing of goods (including containers without handles).
	39.07.085	Floats for fishing nets.
	39.07.086	Transmission, conveyor or elevator belts or belting.
	39.07.087	Laboratory equipment whether or not graduated or calibrated.
	39.07.088	Other, for agriculture, dairying, water-boring or mining purposes.

## FIFTH SCHEDULE—(Contd.)

7. Deletion of tariff number "44.28.002" and substitution of "44.28.003".
8. Deletion of tariff numbers 48.06.000, 48.07.010 and 48.16.005 and corresponding descriptions and substitution of the following—

<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
48.07.011	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets. Printing or writing paper. Other paperboard boxes, cartons and similar containers, finished or semi-finished.
48.07.012	
48.16.005	

9. Deletion of tariff numbers 50.05.000, 50.06.000, 50.07.000 and 50.08.000 and corresponding descriptions and substitution of the following—

<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
50.05.000 50.07.000	Yarn spun from noil or other waste silk, not put up for retail sale. Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk worm gut; imitation catgut of silk.

10. Deletion of tariff numbers 51.04.011, 51.04.019 and 51.04.040 and corresponding descriptions and substitution of the following—

<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
51.04.010 51.04.040	Tyre cord fabric of continuous synthetic textile materials (weftless). Tyre cord fabric of continuous regenerated textile materials.

11. Deletion of tariff numbers 55.09.011 and 55.09.031 and corresponding descriptions.
12. Deletion of Chapter 57 and all descriptions thereunder and substitution of the following—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
57	57.07.001	Yarn of true hemp.
	57.07.002	Paper yarn.
	57.07.009	Other yarn of vegetable textile fibres.
	57.11.001	Hessian and sacking (not including matting).
	57.11.002	Woven fabrics of true hemp.
	57.11.003	Woven fabrics of paper yarn.

13. Deletion of tariff number 67.01.000 and corresponding description.

## FIFTH SCHEDULE—(Contd.)

14. Deletion of tariff number 70.01.000 and corresponding description and substitution of the following—

Tariff No.	Chapter/Tariff Description
70.01.001	"Enamel" glass in the mass.
70.01.009	Other waste glass (cullet); glass in the mass (excluding optical glass).

15. Deletion of tariff number 84.25.050 and corresponding description and substitution of the following—

Tariff No.	Chapter/Tariff Description
84.25.051	Parts of lawn mowers.
84.25.059	Parts of other agricultural equipment.

16. In tariff number 87.01.010 by the deletion of the bracketed word "(caterpillar)".

17. Deletion of tariff numbers 87.11.000, 87.13.010 and 87.14.021 and corresponding description and substitution of the following—

Tariff No.	Chapter/Tariff Description
87.11.001	Invalid carriages fitted with means of mechanical propulsion (motorized or not).
87.11.002	Other invalid carriages.
87.14.021	Trailers and semi-trailers specially designed for attachment to or for the conveyance of tractors of heading No. 87.01 excluding tariff number 87.01.020.

18. Deletion of tariff numbers 87.14.023, 87.14.024, 87.14.032, 87.14.033, 87.14.041, 87.14.043 and 87.14.045 and corresponding descriptions.

19. Deletion of tariff number 87.14.046 and corresponding description and substitution of the following—

Tariff No.	Chapter/Tariff Description
87.14.049	Wheels and parts thereof, including wheels whether or not fitted with tyres and tubes, axles, suspensions, mainrails, coupling devices, turn-tables, brakes and lights imported by a manufacturer of load carrying trailers for vehicles of tariff numbers 87.02.028 and 87.02.032 or camping caravans of tariff number 87.14.010 solely for use in the manufacture of such trailers or caravans.

20. Addition of the following in Chapter 92—

Tariff No.	Chapter/Tariff Description
92.12.021	Gramophone records of 7 inches or less.
92.12.022	Gramophone records, other.

21. Amendment of tariff number "96.03.000" to read 96.01.005".

## SIXTH SCHEDULE

(s. 4)

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

Chapter	Amendment
19	Deletion of tariff number 19.02.001 and description and substitution of the following— 19.02.002 — Infant food mix.
	Deletion of tariff number 19.07.000 in the second column and substitution of 19.07.001.
32	Deletion of tariff number 32.01.002 in the second column and substitution of tariff number 32.01.009.
33	Deletion of tariff numbers 33.01.001, 33.02.001 and 33.02.009 and corresponding descriptions and substitution of the following— 33.01.001 — Essential oils, and terpenic by-products for use in the manufacture of perfumery, cosmetics or toilet preparations.
48	Deletion of tariff number 48.01.089 in the second column and substitution of 48.01.086.
	Deletion of tariff numbers 48.06.000 and 48.07.010 and corresponding descriptions and substitution of the following— 48.07.011 — Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets. 48.07.012 — Printing or writing paper.
51	Deletion of tariff numbers 51.04.011 and 51.04.019 and corresponding descriptions and substitution of the following— 51.04.010 — Tyre cord fabrics of continuous synthetic textile materials (weftless). 51.04.040 — Tyre cord fabric of continuous regenerated textile materials.
55	Deletion of tariff numbers 55.09.011 and 55.09.031 and corresponding descriptions.
73	Deletion of tariff numbers 73.13.053 and 73.13.054 and corresponding descriptions and substitution of the following— 73.13.010 — Sheets and plates, rolled but not further worked, of a thickness of more than 4.75 mm. including coils, but excluding universal plates (other than of high carbon). 73.13.020 — Sheets and plates, rolled but not further worked, of a thickness of 3 mm. or more but not more than 4.75 mm. including coils (other than of high carbon or alloy steel). 73.13.040 — Sheets and plates, tinned (other than of high carbon or alloy steel). 73.13.052 — Other, flat and uncoated. 73.13.059 — Other, enamelled, printed, lithographed, embossed or lacquered.
84	Deletion of tariff number 84.25.050 and corresponding description and substitution of the following— 84.25.051 — Parts of lawn mowers. 84.25.059 — Parts of other agricultural equipment.

## SIXTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Amendment</i>
87	<p>Deletion of the bracketed word “(caterpillar)” appearing under tariff number 87.01.010.</p> <p>In tariff number 87.14.021, deletion of the full stop after the word “tractor” and addition of the following—  “of Heading No. 87.01, excluding Tariff Number 87.01.020”.</p> <p>Deletion of tariff number 87.14.023 and corresponding description.</p> <p>Amendment of tariff number 87.14.024 to read 87.14.023.</p> <p>Deletion of tariff number 87.14.032 and corresponding description.</p> <p>Amendment of tariff number 87.14.033 to read 87.14.032.</p> <p>Amendment of tariff number 87.14.041 to read 87.14.043.</p> <p>Deletion of tariff number 87.14.043 and corresponding description and the substitution of the following new tariff numbers—</p> <p>87.14.044 — Parts of trailers for collection and disposal of refuse</p> <p>87.14.047 — Parts of carts (public services) for collection and disposal of refuse.</p> <p>Deletion of tariff number 87.14.046 and corresponding description and substitution of the following—</p> <p>87.14.049 — Wheels and parts thereof including wheels whether or not fitted with tyres and tubes, axles, suspensions, mainrails, coupling devices, turn-tables, brakes and lights imported by a manufacturer of load carrying trailers for vehicles of tariff numbers 87.02.028 and 87.02.032 or camping caravans of tariff number 87.14.010 solely for use in the manufacture of such trailers or caravans.</p>