

**THE FINANCE ACT, 1984****No. 13 of 1984***Date of Assent: 14th September, 1984**Date of Commencement: Sections 20 and 21 (a)—  
1st January, 1985**Rest—15th June, 1984***An Act of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto****ENACTED** by the Parliament of Kenya as follows:—**PART I—PRELIMINARY****1. (1) This Act may be cited as the Finance Act, 1984.**

Short title and commencement

**(2) This Act shall come into force or be deemed to have come into force as follows—****(a) sections 20 and 21 (a) on the 1st of January, 1985;****(b) all other provisions on the 15th June, 1984.****PART II—CUSTOMS AND EXCISE****2. Section 46 of the Customs and Excise Act is amended—**

Amendments to section 46 of Cap. 472.

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

(1) All warehoused goods which have not been removed from a warehouse in accordance with this Act within one year of the date on which they were warehoused shall be entered for re-warehousing; but those goods shall not be re-warehoused more than once unless the Minister otherwise directs.

**(b) in subsection (2), by deleting “or where those goods have been re-warehoused once”.****3. Section 118 of the Customs and Excise Act is amended by inserting “export duty” immediately after “import duty”.**

Amendment to section 118 of Cap. 472.

**4. Section 125 of the Customs and Excise Act is amended—**

Amendments to section 125 of Cap. 472.

**(a) by deleting subsection (2);**

(b) in subsection (3), by deleting "Subject to subsection (2), an order" and inserting "An order made under subsection (1)".

Amendments  
to section 126  
of Cap. 472.

5. Section 126 (1) of the Customs and Excise Act is amended—

(a) by deleting the full stop at the end of paragraph (b) (ii) and inserting "; or";

(b) by inserting the following new paragraph—

(c) if the goods are sold in Kenya at a price below the cost of importing; and the cost of importing shall include the cost of the goods in the country from where the goods were exported, insurance, freight, duties, taxes and any other charges.

Amendments  
to section 160  
of Cap. 472.

6. Section 160 of the Customs and Excise Act is amended—

(a) by renumbering the existing section as subsection (1);

(b) by inserting the following new subsection—

(2) For the purposes of subsection (1) "customs and excise revenue" includes a cess, levy, imposition, tax or surtax imposed on goods under any written law.

Amendments to  
First Schedule  
to Cap. 472.

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

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

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

Amendments to  
Third Schedule  
to Cap. 472

8. (1) Part A (special exemptions) of the Third Schedule to the Customs and Excise Act (exemptions from duty) is amended in item 18 (2), by deleting the proviso.

(2) Part B (general exemptions) of the Third Schedule to the Customs and Excise Act is amended by deleting item 8 (3) and inserting the following—

(3) Subject to paragraphs (1) and (2), the following goods may be exempted under this item when imported

as baggage by a person who the proper officer is satisfied is bona fide changing his residence from a place outside Kenya to a place within Kenya where that person has been residing outside Kenya for a period of at least two years and has neither been granted an exemption under this paragraph nor resided in Kenya for a period or periods amounting in aggregate to three months or more within the two years immediately before his arrival in Kenya—

- (a) wearing apparel;
- (b) personal and household effects of any kind which were in his personal or household use in his former place of residence;
- (c) one motor vehicle (excluding buses of seating capacity of more than fourteen passengers or motor vehicles for transport of goods and materials) which the person personally has owned and used outside Kenya for at least twelve months (excluding the period of the voyage in case of shipment) provided the person is over eighteen years of age.

9. The Fourth Schedule to the Customs and Excise Act (export duties) is amended in the ways specified in the Third Schedule to this Act.

Amendments to  
Fourth Schedule  
to Cap. 472.

10. The Fifth Schedule to the Customs and Excise Act (excise duties) is amended—

Amendments to  
Fifth Schedule  
to Cap. 472.

- (a) by deleting item 3 (cigarettes) and inserting—

<i>Item</i>	<i>Goods</i>	<i>Rates of Duty</i>
3	<i>Cigarettes:</i> Where the ex-factory selling price per thousand cigarettes—	
	(i) does not exceed Sh. 80	140% of the ex-factory selling price.
	(ii) exceeds Sh. 80 but does not exceed Sh. 125	150% of the ex-factory selling price.
	(iii) exceeds Sh. 125	165% of the ex-factory selling price.

(b) by inserting the following new item 6—

Item	Goods	Unit of Quantity	Rates of Duty
6	<b>Matches:</b>		<i>Sh. cts.</i>
	(i) in packings of less than 25 matches per container	per 100 containers	4.00
	(ii) in packings of 25 or more matches per container but not more than 50 matches per container	per 100 containers	8.00
	(iii) in packings of more than 50 matches	per 5000 matches	8.00

### PART III—SALES TAX

Amendment to section 2 of Cap. 476.

**11.** Section 2 of the Sales Tax Act is amended by inserting immediately after subsection (3), the following new subsection—

(4) For the purposes of this Act, goods shall be classified by reference to the tariff numbers set out in the First Schedule to the Customs and Excise Act, and in interpreting that Schedule section 2 (3) (a) to (f) of that Act shall *mutatis mutandis* apply.

Amendment to section 7 of Cap. 476.

**12.** Section 7 (2) of the Sales Tax Act is amended by deleting the words “or erection” appearing in the proviso and inserting “, erections or returnable containers”.

Amendment to section 12 of Cap. 476.

**13.** Section 12 (1) of the Sales Tax Act is amended by deleting paragraph (a) and inserting the following—

(a) showing separately for each rate of tax particulars of the total taxable value and the rate of tax to which the goods are liable, for any taxable goods sold by the manufacturer during the month immediately preceding that in which the return is made.

Insertion of new section 18A in Cap. 476.

**14.** The Sales Tax Act is amended by inserting immediately after section 18 the following new section—

**Security on property for unpaid tax.**

18A. (1) Where a person being the owner of land or buildings on land situated in Kenya fails to pay a tax due and payable under this Act, the Commissioner may by notice in writing inform that person of his intention to apply to the Regis-

trar of Lands for the land or buildings to be the subject of security for tax of an amount specified in the notice.

(2) If a person on whom a notice has been served under this section fails to pay the whole of the amount specified in the notice within thirty days of the date of service of the notice, the Commissioner may by notice in writing direct the Registrar of Lands that the land or buildings, to the extent of the interest therein, be the subject of security for the tax of a specified amount and the Registrar shall, without fee, register the direction as if it were an instrument of mortgage over or charge on, as the case may be, the land and buildings and thereupon that registration shall, subject to any prior mortgage or charge, operate while it subsists in all respects as a legal mortgage over or charge on the land or buildings to secure the amount of the tax.

(3) The Commissioner shall, upon the payment of the whole of the amount of tax secured under subsection (2) by notice in writing to the Registrar of Lands, cancel the direction made under that subsection and the Registrar shall, without fee, record the cancellation and thereupon the direction shall cease to subsist.

**15.** Section 22 of the Sales Tax Act is amended—

(a) in subsection (1), by deleting paragraph (b) and inserting the following new paragraphs—

(b) taxable goods have been manufactured in Kenya and tax has been paid in respect of those goods and the goods have been subsequently sold to a registered manufacturer who has satisfied the Commissioner that they have subsequently been used in, wrought into, or attached to, manufactured goods that have been sold or exported;

(ba) taxable goods have been imported into Kenya and tax has been paid in respect of those goods and the goods have been subsequently sold to a registered manufacturer who has satisfied the Commissioner that they have subsequently been

Amendment  
to section 22 of  
Cap. 476.

used in, wrought into, or attached to, manufactured goods which have been sold or exported; and

(b) by inserting the following new subsection (4)—

(4) The Commissioner may, instead of a refund payable pursuant to paragraph (ba) of subsection (1), issue a written authority to the person entitled to the refund authorizing that person to deduct the amount of the refund from the tax payable for the month in which the authority is issued.

16. The Sales Tax Act is amended by inserting immediately after section 23 the following new section—

**Arrangements for bilateral relief from tax.** 24. The Minister may, from time to time by notice in the Gazette, declare that arrangements specified in the notice, being arrangements that have been made between the Government of Kenya and any other Government with a view to the mutual relief of tax, shall, notwithstanding section 4, have effect in relation to tax payable under this Act and every such notice shall, subject to this section, have effect according to its tenor.

17. The Sales Tax Act is amended in Part II of the First Schedule and in Part I of the Second Schedule in the ways specified in the Fourth and Fifth Schedules, respectively, to this Act.

#### PART IV—LOCAL MANUFACTURES (EXPORT COMPENSATION)

18. The Local Manufacturers (Export Compensation) Act is amended—

(a) in the First Schedule by—

(i) deleting sub-paragraph (1) (b) and inserting the following—

(b) on or after 15th June, 1984, fifteen per cent;

(ii) by deleting “fifteen per cent” in sub-paragraph 2 (a) and inserting “ten per cent”;

(iii) by deleting “fifteen per cent” in sub-paragraph (2) (b) and inserting “ten per cent”;

(b) in Part II of the Second Schedule, by making the various amendments set out in the Sixth Schedule to this Act in the ways therein described.

Insertion of new section 24 in Cap. 476.

Amendments to the First and Second Schedules to Cap. 476.

Amendment to First and Second Schedules of Cap. 482.

## PART V—INCOME TAX

19. Section 15 of the Income Tax Act is amended—

(a) by deleting subsection 2 (q);

(b) in subsection (3) (b), by deleting “two hundred thousand” and inserting “four hundred thousand”.

Amendments to  
section 15 of  
Cap. 470.

20. The Income Tax Act is amended by inserting immediately after section 19 the following new section—

Insertion of  
new section 19A  
in Cap. 470.

Co-operative  
societies.

19A. (1) This section shall apply to designated co-operative societies other than—

Cap. 490.

(a) a society which has been exempted from all the provisions of the Co-operative Societies Act under section 86 of the Act; or

(b) a society in respect of which the Commissioner is of the opinion, having regard to the number of members composing it, the nature of its business, the manner in which its business is conducted, the extent of its transactions with non-members or any other relevant factors, is a body corporate carrying on business for its own profit.

(2) In the case of every designated co-operative society, other than a designated primary society, the income on which tax shall be charged shall be its total income for the year of income deducting therefrom an amount equal to the aggregate of bonuses and dividends declared for that year and distributed by it to its members in money or an order to pay money; but the deduction shall in no case exceed the total income of the society for that year of income.

(3) In the case of every designated primary society, other than a designated primary society which is registered and carries on business as a credit and savings co-operative society to which the provisions of subsection (4) apply, the income on which tax shall be charged shall be its total income for the year of income deducting therefrom an amount equal to the aggregate of bonuses and dividends declared for that year and distributed by it

to its members in money or an order to pay money; but the deduction shall in no case exceed an amount equal to eighty per centum of the total income of the society for that year of income.

(4) In the case of a designated primary society which is registered and carries on business as a credit and savings co-operative society its total income for any year of income shall, notwithstanding any other provisions of this Act, be the aggregate of—

(a) eighty-five per centum of its gross income from dividends, interest (other than interest from its members), and royalties;

(b) seventy per centum of its gross income from any right granted for the use or occupation of any property, not being a royalty;

(c) gains chargeable to tax under section 3 (2) (f);

(d) any other income chargeable to tax under this Act not falling within subparagraphs (a), (b) or (c) ascertained in accordance with the provisions of this Act.

(5) Any loss incurred in respect of any year of income prior to the year of income 1985 shall not be deductible.

(6) Where the written down value of any asset or class of assets cannot be readily ascertained, the Commissioner may, for the purpose of granting any wear and tear allowance in respect of the year of income 1985, determine the amount of the written down value of any asset or class of assets.

(7) For the purposes of this section—

“designated co-operative society” means a co-operative society registered under the Co-operative Societies Act;

“primary society”, “bonus” and “dividend” shall have the same meaning as in the Co-operative Societies Act.

21. Part I of the First Schedule to the Income Tax Act is amended—

Amendments to  
First Schedule  
to Cap. 470.

- (a) by deleting paragraph 5;
- (b) by deleting paragraph 38 and inserting the following new paragraph—

38. The interest on a housing bond savings account held with the Housing Finance Company of Kenya Limited, Savings and Loan Kenya Limited, East African Building Society, Kenya Savings and Mortgages Limited, Home Savings and Mortgages Limited and Pioneer Building Society where the aggregate of funds of any person in all accounts does not exceed five hundred thousand shillings.

22. The Third Schedule to the Income Tax is amended in paragraph 3 of Head B (rates of tax)—

Amendments to  
Third Schedule  
to Cap. 470.

- (a) by deleting “thirty per cent” in sub-paragraph (a) and inserting “twenty per cent”;
- (b) by deleting “thirty per cent” in sub-paragraph (b) and inserting “twenty per cent”;
- (c) by deleting “forty per cent” in sub-paragraph (c) and inserting “thirty per cent”;
- (d) by deleting “twenty per cent” in sub-paragraph (d) and inserting “fifteen per cent”;
- (e) by deleting “twenty per cent” in sub-paragraph (e) and inserting “twelve and a half per cent”;
- (f) by deleting “thirty per cent” in sub-paragraphs (g) and (h) and inserting “twenty per cent”.

23. The Income Tax Act is amended by repealing the Fifth Schedule.

Repeal of  
the Fifth  
Schedule to  
Cap. 470.

#### PART VI—MISCELLANEOUS

24. Section 3 of the Air Passenger Tax Act is amended—

Amendments to  
section 3 of  
Cap. 475.

- (a) by renumbering the existing section as subsection (1);
- (b) by deleting “one hundred shillings” and inserting “ten United States dollars or the equivalent in specified currency”;
- (c) by inserting the following new subsection—

(2) For the purposes of subsection (1), “specified currency” has the meaning assigned to it by the Exchange Control Act.

Cap. 113.

FIRST SCHEDULE

(s. 7)

No. 13

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

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
27.10	27.10.083	<p>CHAPTER 27</p> <p>Delete all references to tariff Nos. 27.10.083 and 27.10.084 and substitute the following—                      Batching oil .. .. .</p> <p>Amend tariff Nos. 27.10.085 and 27.10.086 to read 27.10.084 and 27.10.085 respectively.</p> <p>CHAPTER 30</p> <p>Amend paragraph 4 of the <i>Notes</i> by renumbering sub-paragraph (B) as sub-paragraph (C) and inserting the following new sub-paragraph—                      (B) Tariff Nos. 30.03.010, 30.03.020, 30.03.030 and 30.03.041 are to be taken to apply to medicaments; including veterinary medicaments, prepared according to the British Pharmacopoeia, the National Pharmacopoeia of a member state of the European Economic Community, the British Pharmaceutical codex, the United States Pharmacopoeia, the United States National formular, the Soviet Pharmacopoeia or the British Veterinary codex, or such medicaments, including veterinary medicaments, which the Commissioner is satisfied that they are solely drugs of equivalent to or comparable with the standard medicinal or veterinary preparations and which have been prepared in accordance with a formula approved by the Director of Medical Services or the Director of Veterinary Services, as the case may be.</p>	Per litre Sh. 1.58	334 5 13	Litre
30.03	30.03.010 30.03.020	<p>Delete all references to heading No. 30.03 and substitute the following—                      Medicaments (including veterinary medicaments).                      Containing antibiotics or derivatives thereof .. .. .                      Containing hormones or products with a hormone function but containing neither antibiotics nor derivatives thereof .. .. .</p>	Free Free	541 7 10 541 7 20	Kg. Kg.

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FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	30.03.030	Containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics .. .. .	Free	541 7 30	Kg.
	30.03.041	Other, whether or not containing, in addition, substances of tariff Nos. 30.03.010, 30.03.020 and 30.03.030 .. .. .	Free	541 7 91	Kg.
	30.03.042	Infusion solutions for ingestion other than by mouth .. .. .	35%	541 7 92	Kg.
	30.03.049	Other, including drugs, medicinal and veterinary preparations as defined in Note 4 (a) to this Chapter .. .. .	35%	541 7 99	Kg.
34.03		CHAPTER 34 Delete all references to tariff No. 34.03.001. Amend tariff Nos. 34.03.002 and 34.03.003 to read 34.03.001 and 34.03.002 respectively. Amend statistical codes 334 5 22 and 334 5 23 to read 334 5 21 and 334 5 22 respectively.			
39.07		CHAPTER 39 Delete all references to tariff No. 39.07.089 and substitute the following—			
	39.07.089	Road and traffic signs and signals .. .. .	45%	893 9 99	Number
	39.07.090	Other .. .. .	45%	893 9 50	Kg.
49.11.023		CHAPTER 49 Insert a new tariff No. as follows— Examination papers, excluding stationery .. .. .	Free	892 8 93	
76.03		CHAPTER 76 In tariff No. 76.03.004 amend the word "trips" in the third column to read "strips".			
83.14		CHAPTER 83 Delete all references to heading No. 83.14 and substitute the following—			
	83.14.001	Sign-plates, name-plates, numbers, letters and other signs of base metal. Road and traffic signs and signals .. .. .	45%	699 6 41	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	83.14.009	Other .. .. .	45%	699 6 49	Kg.
84.08		<b>CHAPTER 84</b> Delete all references to tariff No. 84.08.042 and substitute the following—			
	84.08.042	Wind engines (windmills) .. .. .	35%	718 8 82	Number
	84.08.043	Other engines and motors .. .. .	35%	718 8 83	Number
84.15		Delete all references to heading No. 84.15 and substitute the following—			
	84.15.011	Refrigerators and refrigerating equipment (electrical and other). Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, assembled .. .. .	45%	775 2 11	Number
	84.15.012	Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, unassembled .. .. .	45%	775 2 12	Number
	84.15.013	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, assembled .. .. .	45%	775 2 13	Number
	84.15.019	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, unassembled .. .. .	45%	775 2 19	Number
	84.15.021	Deep-freezers, domestic, assembled .. .. .	45%	775 2 21	Number
	84.15.029	Deep-freezers, domestic, unassembled .. .. .	45%	775 2 29	Number
	84.15.031	Other refrigerators and refrigerating equipment, assembled .. .. .	45%	741 4 11	Number
	84.15.039	Other refrigerators and refrigerating equipment, unassembled .. .. .	45%	741 4 19	Number
	84.15.041	Parts of refrigerators, domestic .. .. .	25%	741 4 91	Kg.
	84.15.049	Parts of refrigerators and refrigerating equipment other than domestic .. .. .	25%	741 4 99	Kg.
85.08		<b>CHAPTER 85</b> In tariff No. 85.08.001 in the third column delete the full stop at the end of the sentence and add the following words "excluding sparking plugs".			
85.15		Amend tariff Nos. 85.15.023, 85.15.024, 85.15.033 and 85.15.053 to read 85.15.022, 85.15.023, 85.15.032 and 85.15.052 respectively and the corresponding statistical codes to read 761 1 02, 861 1 03, 761 2 02 and 762 2 02 respectively.			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
		CHAPTER 87 Insert the following new paragraph to the Notes— 4. For the purposes of heading 87.02, "passenger motor-cars and buses" are to be taken to include vehicles designed for the transport of both passengers and goods, with or without seats, windows or window panels. (for example station wagons). Delete all references to tariff Nos. 87.02.014, 87.02.015, 87.02.016, 87.02.017, 87.02.018, 87.02.019, 87.02.301, 87.02.024, 87.02.025, 87.02.026, 87.02.027, 87.02.028, 87.02.029, 87.02.311, 87.02.312 and 87.02.313 and substitute the following—			
	87.02.014	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1750 c.c. but not exceeding 2000 c.c. . . . .	80%	781 0 04	Number
	87.02.015	Passenger motor-cars (other than public service type vehicles), assembled, of an engine capacity exceeding 2000 c.c. but not exceeding 2250 c.c. . . . .	110%	781 0 05	Number
	87.02.016	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2250 c.c. . . . .	170%	781 0 06	Number
	87.02.017	Passenger motor-cars, unassembled, for assembly by a vehicle manufacturer approved by the Minister . . . . .	35%	781 0 07	Number
	87.02.021	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1200 c.c. . . . .	45%	783 1 01	Number
	87.02.022	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1200 c.c. but not exceeding 1500 c.c. . . . .	45%	783 1 02	Number
	87.02.023	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1500 c.c. but not exceeding 1750 c.c. . . . .	55%	783 1 03	Number
	87.02.024	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1750 c.c. but not exceeding 2000 c.c. . . . .	80%	783 1 04	Number
	87.02.025	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2000 c.c. but not exceeding 2250 c.c. . . . .	110%	783 1 05	Number
	87.02.026	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2250 c.c. . . . .	170%	783 1 06	Number
	87.02.027	Buses with seating capacity of 14 passengers or less, unassembled, for assembly by a vehicle manufacturer approved by the Minister . . . . .	35%	783 1 07	Number

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
	87.02.028	Buses with seating capacity of more than 14 passengers, assembled .. .. . Amend tariff No. 87.02.314 to read 87.02.029 and the corresponding statistical code to read 783 1 09.	45%	783 1 08	Number
87.14		In tariff No. 87.14.041 delete the description and substitute—"Axles including stub axles".			
90.24		CHAPTER 90 In the third column, amend the word "contolling" appearing in the second sentence to read "controlling".			
92.11		CHAPTER 92 Delete all references to tariff No. 92.11.032. Amend tariff No. 92.11.033 to read 92.11.032 and the corresponding statistical code to read 763 8 12. In tariff No. 92.11.031 delete the full stop and insert the words "or partly assembled" immediately after the word "assembled" in the third column.			
92.12		In tariff No. 92.12.025 delete the full stop after the word "tapes" and add the words "or discs".			
	94.03.031	CHAPTER 94 Delete all references to tariff No. 94.03.030 and substitute the following—			
	94.03.039	Of other materials .. .. .	80%	821 9 91	Number
		Parts .. .. .	80%	821 9 99	Kg.
206	97.06.003	Insert a new tariff No. as follows— Tennis and squash racquets, tennis balls and hockey sticks .. .. .	Free	894 7 23	Number

## SECOND SCHEDULE

(s. 7)

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

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

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
02.01.010	Meat of bovine animals, with bone-in ... ..	45%
02.01.020	Meat of bovine animals, boneless ... ..	45%
02.01.030	Meat of sheep and goats ... ..	45%
02.01.040	Meat of swine ... ..	45%
02.01.050	Meat of horses, asses, mules and hinnies ... ..	45%
02.01.060	Offals ... ..	45%
02.02.000	Dead poultry (that is to say, fowls, ducks, geese, turkeys, and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen ... ..	45%
02.03.000	Poultry liver, fresh, chilled, frozen, salted or in brine	45%
02.04.000	Other meat and edible meat offals, fresh, chilled or frozen ... ..	45%
02.05.000	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked ... ..	45%
02.06.011	Bacon, ham and other meat of domestic swine, salted or dried ... ..	45%
02.06.012	Bacon, ham and other meat of domestic swine, smoked	45%
02.06.021	Meat and edible meat offals, not elsewhere specified, salted, in brine, or dried ... ..	45%
02.06.022	Meat and edible meat offals, not elsewhere specified, smoked ... ..	45%
03.01.011	Live fish ... ..	45%
03.01.019	Fresh fish (dead) or chilled (excluding fillets) ... ..	45%
03.01.020	Frozen fish (excluding fillets) ... ..	45%
03.01.030	Fish fillets, fresh or chilled ... ..	45%
03.01.040	Fish fillets, frozen ... ..	45%
03.02.010	Fish meal fit for human consumption ... ..	45%
03.02.020	Cod, not in fillets, dried, whether or not salted ... ..	45%
03.02.030	Fish, dried (other than cod of tariff No. 03.02.020), salted or in brine ... ..	45%
03.02.040	Smoked fish ... ..	45%
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	45%
04.01.001	Milk, fresh ... ..	45%
04.01.002	Cream, fresh ... ..	45%
04.02.010	Whey ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
04.02.021	Skimmed milk (other than whey), and cream, in powder or granules containing not more than 1.5% by weight of fat ... ..	45%
04.02.029	Other milk (other than whey), in powder or granules containing not more than 1.5% by weight of fat	45%
04.02.031	Whole milk (other than whey), in powder or granules containing more than 1.5% by weight of fat ...	45%
04.02.032	Cream, dry, in powder or granules containing more than 1.5% by weight of fat ... ..	45%
04.02.033	Human milk substitutes in powder or granules containing more than 1.5% by weight of fat ...	45%
04.02.039	Other milk (other than whey), in powder or granules containing more than 1.5% by weight of fat ...	45%
04.02.041	Whole milk (other than whey), preserved, concentrated or sweetened, in forms other than powder or granules	45%
04.02.049	Cream, preserved, concentrated or sweetened, in forms other than powder or granules ... ..	45%
04.03.001	Butter ... ..	45%
04.03.002	Ghee (clarified butter) ... ..	45%
04.04.000	Cheese and curd ... ..	45%
04.05.010	Eggs in shell ... ..	30%
04.05.020	Other birds' eggs and egg yolks ... ..	30%
04.06.000	Natural honey ... ..	45%
04.07.001	Turtle eggs ... ..	45%
04.07.009	Other edible products of animal origin n.e.s. ...	45%
05.01.000	Human hair, unworked, whether or not washed or scoured, waste of human hair ... ..	45%
05.02.000	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair ... ..	35%
05.03.000	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material ... ..	45%
05.04.001	Sausage casings ... ..	35%
05.04.009	Other guts, bladders and stomachs of animals ...	45%
05.05.000	Fish waste ... ..	35%
05.08.000	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products	45%
05.09.001	Ivory, elephant ... ..	45%
05.09.002	Teeth, hippopotamus ... ..	45%
05.09.003	Horn, rhinoceros ... ..	45%
05.09.004	Ivory and teeth of other animals ... ..	45%
05.09.005	Powder and waste of ivory ... ..	45%
05.09.009	Other animal products such as tortoise shell, antlers, hooves, etc. ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
05.12.000	Coral and similar substances, unworked or simply prepared but not otherwise worked, shells, unworked or simply prepared but not cut to shape; powder and waste of shells ... ..	45%
05.13.000	Natural sponges ... ..	45%
05.14.001	Ambergris, castoreum, civet and musk; cantharides	35%
05.14.009	Other animal products of a kind used in preparation of pharmaceutical products ... ..	35%
05.15.001	Sinews and tendons, parings and similar waste of raw hides and skins ... ..	45%
05.15.003	Fish ova ... ..	25%
05.15.009	Other animal products n.e.s. ... ..	45%
06.01.000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower ...	Free
06.02.000	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips ... ..	Free
06.03.000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared ... ..	45%
06.04.000	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared ... ..	45%
07.01.010	Potatoes (not including sweet potatoes) ... ..	45%
07.01.020	Tomatoes ... ..	45%
07.01.031	Onions ... ..	45%
07.01.032	Garlic ... ..	45%
07.01.033	Shallots, leeks and other alliaceous vegetables (for example, chives and Welsh onions) ... ..	45%
07.01.040	Other vegetables ... ..	45%
07.02.000	Vegetables (whether or not cooked), preserved by freezing ... ..	45%
07.03.000	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption ...	45%
07.04.000	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared ... ..	45%
07.05.009	Other dried leguminous vegetables ... ..	45%
07.06.001	Cassava roots, fresh or dried ... ..	45%
07.06.002	Sago pith, roots and tubers, fresh or dried ... ..	45%
07.06.009	Other roots and tubers ... ..	45%
08.01.010	Bananas ... ..	30%
08.01.020	Coconuts (excluding copra) ... ..	30%
08.01.030	Brazil nuts ... ..	30%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
08.01.041	Cashew nuts ... ..	30%
08.01.042	Cashew kernels ... ..	30%
08.01.050	Pineapples ... ..	30%
08.01.061	Avocados, guavas, and mangosteens ... ..	30%
08.01.062	Mangoes ... ..	30%
08.01.070	Dates ... ..	30%
08.02.010	Oranges ... ..	45%
08.02.020	Mandarins (including tangerines and satsumas); clem- entines, wilkings and other similar citrus hybrids ...	45%
08.02.030	Lemons and limes ... ..	45%
08.02.040	Grapefruit ... ..	45%
08.02.050	Other citrus hybrids ... ..	45%
08.03.010	Figs, fresh ... ..	45%
08.03.020	Figs, dried ... ..	45%
08.04.010	Grapes, fresh ... ..	35%
08.04.020	Grapes, dried ... ..	35%
08.05.010	Almonds ... ..	45%
08.05.020	Hazelnuts ... ..	45%
08.05.031	Macadamia nuts ... ..	45%
08.05.032	Betel nuts ... ..	45%
08.05.039	Other nuts ... ..	45%
08.06.010	Apples ... ..	45%
08.06.020	Pears and quinces ... ..	45%
08.07.000	Stone fruit, fresh ... ..	45%
08.08.000	Berries, fresh ... ..	45%
08.09.000	Other fruit, fresh ... ..	45%
08.10.000	Fruit (whether or not cooked), preserved by freezing, not containing added sugar ... ..	45%
08.11.000	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption ... ..	45%
08.12.000	Fruit, dried, other than that falling within heading Nos. 08.01, 08.02, 08.03, 08.04 or 08.05 ... ..	45%
08.13.000	Peel of melons and citrus fruits, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions ... ..	45%
09.01.011	Arabica, hulled ... ..	45%
09.01.012	Robusta, hulled ... ..	45%
09.01.013	Arabica, parchment ... ..	45%
09.01.014	Robusta, parchment ... ..	45%
09.01.015	Arabica, cherry ... ..	45%
09.01.016	Robusta, cherry ... ..	45%
09.01.017	Triagé ... ..	45%
09.01.018	Coffee husks and skins ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
09.01.020	Coffee roasted ... ..	45%
09.01.030	Coffee substitutes containing coffee in any proportion	45%
09.03.000	Maté ... ..	45%
09.04.001	Pepper, not ground ... ..	45%
09.04.002	Pepper, ground ... ..	45%
09.05.001	Vanilla, not ground ... ..	45%
09.05.002	Vanilla, ground ... ..	45%
09.06.001	Cinnamon and cinnamon tree flowers, not ground	45%
09.06.002	Cinnamon and cinnamon tree flowers, ground ...	45%
09.07.001	Cloves, not ground ... ..	45%
09.07.002	Cloves, ground ... ..	45%
09.08.001	Nutmeg, not ground ... ..	45%
09.08.002	Nutmeg, ground ... ..	45%
09.09.001	Seeds of anise, badian, etc., not ground ... ..	45%
09.09.002	Seeds of anise, badian, etc., ground ... ..	45%
09.10.011	Ginger, not ground ... ..	45%
09.10.012	Ginger, ground ... ..	45%
09.10.021	Other unground spices ... ..	45%
09.10.022	Other ground spices ... ..	45%
10.02.000	Rye, unmilled ... ..	25%
10.03.000	Barley, unmilled ... ..	25%
10.04.000	Oats, unmilled ... ..	25%
10.05.000	Maize, unmilled ... ..	45%
10.06.010	Rice in the husk (paddy or rough rice) ... ..	25%
10.06.020	Rice husked but not further prepared (cargo rice or brown rice) ... ..	25%
10.06.030	Rice semi-milled or wholly milled, whether or not polished or glazed (including parboiled rice) ...	25%
10.06.040	Rice, broken ... ..	25%
10.07.010	Millet, unmilled ... ..	25%
10.07.020	Sorghum, unmilled ... ..	25%
10.07.030	Other, unmilled, n.e.s. ... ..	25%
11.01.011	Wheat flour ... ..	35%
11.01.012	Meslin flour ... ..	35%
11.01.021	Maize flour ... ..	45%
11.01.029	Other cereal flours ... ..	35%
11.02.011	Groats, meal and pellets of wheat ... ..	35%
11.02.012	Groats, meal and pellets of meslin ... ..	35%
11.02.021	Groats, meal and pellets of maize ... ..	45%
11.02.029	Cereal groats, meal and pellets of other cereals, n.e.s.	35%
11.02.030	Other worked cereal grains (e.g. rolled, flaked, polished, pearled or kibbled, but not further prepared): germ of cereals, whole, rolled, flaked or ground ... ..	35%
11.04.001	Yellow gram flour ... ..	45%
11.04.002	Flour of the fruits of Chapter 8 ... ..	45%
11.04.003	Flour and meal of sago and manioc, arrowroot, etc.	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
11.04.009	Other flours of vegetables and fruits ... ..	45%
11.05.000	Flour, meal and flakes of potato ... ..	45%
11.07.000	Malt, roasted or not ... ..	45%
11.08.000	Starches and inulin ... ..	45%
11.09.000	Wheat gluten, whether or not dried ... ..	35%
12.01.010	Groundnuts (peanuts), green whether or not shelled	35%
12.01.020	Copra ... ..	35%
12.01.030	Palm nuts and kernels ... ..	35%
12.01.040	Soya beans ... ..	35%
12.01.050	Linseed ... ..	35%
12.01.060	Cotton seeds ... ..	35%
12.01.070	Castor oil seeds ... ..	35%
12.01.080	Sunflower seeds ... ..	35%
12.01.090	Sesame (sesamum) seeds ... ..	35%
12.01.100	Rape or colza seeds ... ..	35%
12.01.110	Other oil seeds and oleaginous fruit ... ..	35%
12.02.000	Flours or meals of oil seeds, etc ... ..	35%
12.03.000	Seeds, fruit and spores, of a kind used for sowing	25%
12.04.000	Sugar beet; sugar cane ... ..	45%
12.06.000	Hop cones and lupulin ... ..	35%
12.07.001	Cinchona bark ... ..	35%
12.07.009	Other plants and parts of plants ... ..	45%
12.08.001	Chicory roots, fresh or dried, whole or cut, unroasted	
12.08.009	Other beans and fruit kernels, n.e.s ... ..	45%
12.09.000	Cereal straw and husks, unprepared, or chopped but not otherwise prepared ... ..	45%
12.10.000	Mangolds, swedes, fodder roots, hay, lucerne, clover, sanfoin, forage kale, lupines, vetches and similar forage products ... ..	45%
13.02.001	Gum arabic ... ..	35%
13.02.009	Other natural gums, shellac ... ..	35%
13.03.001	Hop extracts ... ..	45%
13.03.002	Organic compound from sisal sludge ... ..	35%
13.03.003	Papain, crude ... ..	35%
13.03.004	Pyrethrum extract ... ..	35%
13.03.009	Other vegetable saps and extracts ... ..	35%
14.01.000	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark) ... ..	35%
14.02.000	Vegetable materials, whether or not put on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
14.03.000	Vegetable materials of a kind used primarily in brushes or in brooms, whether or not in bundles or hanks	35%
14.05.001	Hard seeds, pips, hulls and nuts, of a kind used for carving (e.g. corozo and dom) ... ..	35%
14.05.002	Mangrove bark ... ..	35%
14.05.003	Wattle bark ... ..	35%
14.05.004	Seaweed ... ..	35%
14.05.005	Pyrethrum mack ... ..	35%
14.05.006	Annatto seed, whole or in powder form (BIXA, BIXIN)	35%
14.05.009	Other vegetable products, n.e.s. ... ..	35%
15.01.000	Lard, other pig fat and poultry fat, rendered or solvent-extracted ... ..	35%
15.02.001	Tallow (including premier jus) ... ..	35%
15.02.009	Other animal fat ... ..	35%
15.03.000	Lard stearin, oleostearin and tallow stearin; lard, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way ... ..	35%
15.04.010	Fish liver oil ... ..	35%
15.04.020	Other fish oils and fats ... ..	35%
15.04.030	Oils and fats of marine mammals ... ..	35%
15.05.000	Wool grease and fatty substances derived therefrom (including lanolin) ... ..	35%
15.06.000	Other animal oils and fats (including neat's-foot oil and fats from bones or waste) ... ..	35%
15.07.011	Soya bean oil, crude ... ..	35%
15.07.012	Soya bean oil, refined or purified ... ..	35%
15.07.021	Cotton seed oil, crude ... ..	35%
15.07.022	Cotton seed oil, refined or purified ... ..	35%
15.07.031	Groundnut (peanut) oil, crude ... ..	35%
15.07.032	Groundnut (peanut) oil, refined or purified ... ..	25%
15.07.041	Olive oil, crude ... ..	45%
15.07.042	Olive oil, refined or purified ... ..	45%
15.07.051	Sunflower seed oil, crude ... ..	35%
15.07.052	Sunflower seed oil, refined or purified ... ..	35%
15.07.060	Rape, colza and mustard oils ... ..	35%
15.07.070	Linseed oil ... ..	35%
15.07.081	Palm oil, crude ... ..	35%
15.07.082	Palm oil, refined or purified ... ..	35%
15.07.091	Coconut (copra) oil, crude ... ..	35%
15.07.092	Coconut (copra) oil, refined or purified ... ..	35%
15.07.101	Palm kernel oil, crude ... ..	35%
15.07.102	Palm kernel oil, refined or purified ... ..	35%
15.07.110	Castor oil ... ..	35%
15.07.120	Sesamum oil (sesame) ... ..	35%
15.07.131	Hempseed oil ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
15.07.139	Other fixed vegetable oils ... ..	35%
15.08.000	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified ... ..	35%
15.10.010	Fatty acids; acid oils from refining ... ..	35%
15.01.020	Fatty alcohols ... ..	Per kg. Sh. 84.70 or 35%
15.11.000	Glycerol and glycerol lyes ... ..	35%
15.12.000	Animal 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 ... ..	35%
15.13.010	Margarine ... ..	45%
15.13.020	Other prepared edible oils ... ..	45%
15.15.001	Spermaceti, crude, pressed or refined, whether or not coloured ... ..	35%
15.15.009	Other, including bees wax and other insect waxes ...	35%
15.16.000	Vegetable waxes, whether or not coloured ... ..	35%
15.17.001	Degras ... ..	35%
15.17.009	Other residues from fatty substances or waxes ...	35%
16.01.000	Sausages and the like, of meat or meat offals or animal blood ... ..	45%
16.02.001	Canned beef ... ..	45%
16.02.009	Other prepared or preserved meat or meat offals ...	45%
16.03.001	Meat extracts and meat juices ... ..	45%
16.03.009	Fish extracts ... ..	45%
16.04.000	Prepared or preserved fish, including caviar and caviar substitutes ... ..	45%
16.05.000	Crustaceans and molluscs, prepared or preserved ...	45%
17.02.001	Dextrose monohydrate ... ..	35%
17.02.002	Glucose including dextrose ... ..	45%
17.02.003	Lactose ... ..	25%
17.02.009	Other sugars and syrups, etc. ... ..	45%
17.03.000	Molasses, whether or not decolourized ... ..	45%
17.04.000	Sugar confectionery, not containing cocoa ... ..	55%
18.01.000	Cocoa beans, whole or broken, raw or roasted ...	35%
18.02.000	Cocoa shells, husks, skins and waste ... ..	35%
18.03.000	Cocoa paste (in bulk or in block), whether or not defatted ... ..	45%
18.04.000	Cocoa butter (fat or oil) ... ..	45%
18.05.000	Cocoa powder, unsweetened ... ..	45%
18.06.001	Chocolate confectionery ... ..	55%
18.06.002	Chocolate powder, sweetened cocoa powder, chocolate spread and chocolate couvertures ... ..	55%
18.06.009	Other preparations containing cocoa ... ..	55%
19.02.001	Malt extract ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
19.02.002	Infant food mix ... ..	45%
19.02.009	Other preparations of flour meal, etc., used for dietetic or culinary purposes ... ..	45%
19.03.000	Macaroni, sphaghetti and similar products ... ..	55%
19.04.000	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches ... ..	45%
19.05.000	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and other similar products) ... ..	45%
19.07.009	Communion wafers, rice paper, etc. ... ..	45%
19.08.001	Infant feeding rusks ... ..	45%
19.08.002	Biscuits ... ..	55%
19.08.009	Other pastry, cakes, etc. ... ..	55%
20.01.000	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard ... ..	45%
20.02.001	Tomato puree ... ..	45%
20.02.009	Other vegetables preserved (other than by vinegar or acetic acid) ... ..	45%
20.03.000	Fruit preserved by freezing, containing added sugar ...	45%
20.04.000	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized) ... ..	45%
20.05.001	Jams and marmalades ... ..	45%
20.05.009	Fruit jellies, fruit puree and fruit pastes ... ..	45%
20.06.010	Nuts, roasted, including roasted groundnuts ... ..	45%
20.06.021	Pineapple, tinned ... ..	45%
20.06.029	Other fruit and nuts, otherwise prepared or preserved	45%
20.07.010	Orange juice ... ..	45%
20.07.020	Grape fruit juice ... ..	45%
20.07.030	Juice of any other citrus fruit ... ..	45%
20.07.040	Pineapple juice ... ..	45%
20.07.050	Tomato juice ... ..	45%
20.07.061	Passion fruit juice ... ..	45%
20.07.069	Juice of any other fruit or vegetable ... ..	45%
20.07.070	Mixtures or fruit or vegetable juices ... ..	45%
21.02.011	Extracts, essences or concentrates, of coffee, and preparations with a basis of those extracts, essences or concentrates ... ..	45%
21.02.012	Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof ...	45%
21.02.020	Extracts, essences or concentrates, of tea or maté, and preparations with a basis of those extracts, essences or concentrates ... ..	45%
21.03.000	Mustard flour and prepared mustard ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
21.04.000	Sauces, mixed condiments and mixed seasonings ...	45%
21.05.010	Soups and broths, in liquid, solid or powder form ...	45%
21.05.020	Homogenized composite food preparations ...	45%
21.06.001	Bakers' and household yeasts ...	45%
21.06.002	Prepared baking powders ...	45%
21.06.009	Other natural yeasts ...	45%
21.07.001	Milk foods specially prepared for infants ...	45%
21.07.002	Saccharin tablets consisting of saccharin in an excipient ...	45%
21.07.004	Flavoured or coloured sugars, syrups, and molasses, but not including fruit juices containing added sugar in any proportion ...	45%
21.07.009	Other food preparations, not elsewhere specified ...	45%
22.01.002	Other waters, ice and snow ...	65%
22.03.001	Stout ...	125%
22.03.009	Other beer (including ale and porter) ...	125%
22.04.000	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol ...	45%
22.05.001	Still wines, not in bottle ...	70%
22.05.002	Still wines, in bottle ...	80%
22.05.003	Sparkling wines, champagne ...	80%
22.05.004	Sparkling wines, other ...	70%
22.05.005	Grape must ...	75%
22.06.001	Vermouths, and other wines not in bottle ...	70%
22.06.009	Vermouths and other wines in bottle ...	80%
22.07.001	Beer not made from malt ...	Per litre K.Sh. 9.70
22.07.003	Cider, not in bottle ...	Per litre K.Sh. 8.00
22.10.000	Vinegar and substitutes for vinegar ...	35%
23.01.010	Flours and meals, of meat or offals (including tankage), unfit for human consumption; greaves ...	Free
23.01.020	Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption ...	Free
23.02.011	Bran and other residues of maize ...	35%
23.02.019	Bran and other residues of rice ...	35%
23.02.020	Bran and other residues of other cereals ...	35%
23.02.030	Bran and other residues of leguminous vegetables ...	35%
23.03.000	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues ...	25%
23.04.010	Oil cake of soya beans ...	35%
23.04.020	Oil cake of ground-nuts ...	35%
23.04.030	Oil cake of cotton seeds ...	35%
23.04.040	Oil cake of linseed ...	35%
23.04.050	Oil cake of sunflower seeds ...	35%
23.04.060	Oil cake of palmnuts and kernels ...	35%
23.04.070	Oil cake of coconut (copra) ...	35%
23.04.080	Oil cake of rape or colza seeds ...	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
23.04.091	Sesame seed cake ... ..	35%
23.04.099	Oil cake of other oil seeds and oleaginous fruits ...	35%
23.05.000	Wine lees; argol ... ..	35%
23.06.000	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included ... ..	35%
23.07.009	Other biscuits and prepared pet foods ... ..	25%
25.01.000	Common salt (including rock salt, sea salt and table salt) ... ..	45%
25.02.000	Unroasted iron pyrites ... ..	35%
25.03.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur ... ..	35%
25.04.000	Natural graphite ... ..	35%
25.05.000	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26.01 ... ..	35%
25.06.000	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared by sawing ... ..	35%
25.07.000	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths ... ..	35%
25.08.000	Chalk ... ..	35%
25.10.010	Unground calcium phosphates ... ..	35%
25.10.020	Ground calcium phosphates ... ..	35%
25.11.000	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide ... ..	35%
25.12.000	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less ... ..	35%
25.13.000	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated ... ..	35%
25.14.001	Slate in the rough, roughly split, roughly squared or squared by sawing ... ..	35%
25.14.002	Slate powder and waste ... ..	35%
25.15.000	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
25.16.000°	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing ... ..	35%
25.17.000	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16 ... ..	35%
25.18.000	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite) ... ..	35%
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 ... ..	35%
25.20.010	Gypsum and anhydrite ... ..	35%
25.20.020	Other calcined gypsum and plasters ... ..	35%
25.21.000	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement ... ..	35%
25.22.000	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide ... ..	35%
25.23.001	Cement clinker ... ..	25%
25.23.002	Cement for building purposes ... ..	45%
25.23.009	Other cements ... ..	45%
25.24.000	Asbestos ... ..	35%
25.26.000	Mica, including splittings; mica waste ... ..	35%
25.27.001	Natural steatite for use in the manufacture of toilet preparations ... ..	35%
25.27.009	Other natural steatite ... ..	35%
25.28.000	Natural cryolite and natural chiolite ... ..	35%
25.30.000	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of $H_2BO_3$ calculated on the dry weight ... ..	35%
25.31.001	Chemical grade fluorspar ... ..	35%
25.31.002	Other fluorspar ... ..	35%
25.31.009	Felspar, leucite, nepheline and nepheline syenite ... ..	35%
25.32.001	Earth colours, whether or not calcined or mixed together, natural micaceous iron oxides ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
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 ... ..	35%
25.32.003	Natural arsenic sulphides ... ..	35%
25.32.009	Strontianite (whether or not calcined), other than strontium oxide, mineral substances not elsewhere specified or included; broken pottery ... ..	35%
26.01.010	Roasted iron pyrites (pyrites cinders), whether or not agglomerated ... ..	35%
26.01.020	Iron ore and concentrates, non-agglomerated ...	35%
26.01.030	Iron ore agglomerates (sinters, pellets, briquettes, etc.)	35%
26.01.040	Copper ores and concentrates ... ..	35%
26.01.050	Nickel ores and concentrates ... ..	35%
26.01.060	Aluminium ores and concentrates ... ..	35%
26.01.070	Lead ores and concentrates ... ..	35%
26.01.080	Zinc ores and concentrates ... ..	35%
26.01.090	Tin ores and concentrates ... ..	35%
26.01.100	Manganese ores and concentrates (including manganese ferrous iron ores and concentrates with a manganese content of 20% or more by weight) ... ..	35%
26.01.110	Chromium ores and concentrates ... ..	35%
26.01.120	Tungsten (or wolfram) ores and concentrates ... ..	35%
26.01.130	Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium ... ..	35%
26.01.140	Ores and concentrates of uranium or thorium ... ..	35%
26.01.150	Other base metal ores and concentrates n.e.s. ... ..	35%
26.01.160	Ores and concentrates of precious metals ... ..	35%
26.02.000	Slag, dross, scalings and similar waste from the manufacture of iron or steel ... ..	25%
26.03.000	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds ... ..	35%
26.04.000	Other slag and ash, including kelp ... ..	35%
27.01.010	Anthracite, whether or not pulverized, but not agglomerated ... ..	25%
27.01.030	Briquettes, ovoids and similar solid fuels manufactured from coal ... ..	35%
27.02.010	Lignite, whether or not pulverized, but not agglomerated	25%
27.02.020	Lignite, agglomerated ... ..	35%
27.03.010	Peat, whether or not compressed into bales, but not agglomerated ... ..	35%
27.03.020	Peat agglomerated ... ..	35%
27.04.011	Retort carbon ... ..	35%
27.04.012	Coke and semi-coke of coal (including char) ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
27.04.020	Coke and semi-coke of lignite or peat (including char)	35%
28.01.010	Chlorine ... ..	35%
28.01.020	Fluorine, bromine and iodine ... ..	35%
28.02.000	Sulphur, sublimed or precipitated; colloidal sulphur	35%
28.03.000	Carbon (including carbon black) ... ..	35%
28.04.010	Oxygen, nitrogen, hydrogen and rare gases ... ..	35%
28.04.020	Selenium, tellurium, phosphorous, arsenic, silicon and boron ... ..	35%
28.05.010	Mercury ... ..	35%
28.05.020	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or inter-alloys thereof ... ..	35%
28.06.000	Hydrochloric acid and chlorosulphuric acid ... ..	35%
28.08.001	Sulphuric acid ... ..	45%
28.08.002	Oleum ... ..	35%
28.09.000	Nitric acid; sulphonitric acids ... ..	35%
28.10.000	Phosphorous pentoxide and phosphoric acids (meta-, ortho-, and pyro-) ... ..	35%
28.12.000	Boric oxide and boric acid ... ..	35%
28.13.001	Sulphur dioxide ... ..	35%
28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic	35%
28.13.009	Other inorganic acids of non-metals ... ..	35%
28.14.000	Halides, oxyhalides and other halogen compounds of non-metals ... ..	35%
28.15.000	Sulphides of non-metals; phosphorous trisulphide ... ..	35%
28.16.000	Ammonia, anhydrous or in aqueous solution ... ..	35%
28.17.010	Sodium hydroxide (caustic soda), solid ... ..	35%
28.17.020	Sodium hydroxide in aqueous solution ... ..	35%
28.17.030	Potassium hydroxide (caustic potash); peroxides of sodium or potassium ... ..	35%
28.18.000	Hydroxide and peroxide of magnesium, oxides, hydroxides and peroxides, of strontium or barium ... ..	35%
28.19.001	Zinc oxide ... ..	65%
28.19.009	Zinc peroxide ... ..	35%
28.20.010	Aluminium oxide (alumina) ... ..	35%
28.20.020	Aluminium hydroxide ... ..	35%
28.20.030	Artificial corundum ... ..	35%
28.21.000	Chromium oxides and hydroxides ... ..	35%
28.22.000	Manganese oxides ... ..	35%
28.23.000	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$ ... ..	35%
28.24.000	Cobalt oxides and hydroxides; commercial cobalt oxides	35%
28.25.000	Titanium oxides ... ..	35%
28.27.000	Lead oxides, red lead and orange lead ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
28.28.001	Tin oxides (stannous oxide and stannic oxide) ...	35%
28.28.002	Calcium hydroxide ... ..	35%
28.28.003	Calcium peroxide ... ..	35%
28.28.004	Zinc hydroxide ... ..	35%
28.28.009	Other inorganic bases and metallic oxides ... ..	35%
28.29.000	Fluorides, fluorosilicates, fluoroborates and other complex fluorine salts ... ..	35%
28.30.009	Other chlorides ... ..	35%
28.31.000	Hypochlorites; commercial calcium hypochlorites; chlorites; hypobromites ... ..	35%
28.32.000	Chlorates and perchlorates, bromates and perbromates, iodates and periodates ... ..	35%
28.35.000	Sulphides, polysulphides ... ..	35%
28.36.000	Dithionites, including those stabilized with organic substances, sulpoxyates ... ..	35%
28.37.000	Sulphites and thiosulphates ... ..	35%
28.38.010	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate ... ..	35%
28.38.021	Aluminium sulphate ... ..	45%
28.38.029	Other sulphates ... ..	35%
28.39.000	Nitrites and nitrates ... ..	35%
28.40.000	Phosphites, hypophosphites and phosphates ... ..	35%
28.42.010	Neutral sodium carbonate ... ..	35%
28.42.020	Carbonates (other than neutral sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate ... ..	35%
28.43.000	Cyanides and complex cyanides ... ..	35%
28.44.000	Fulminates, cyanates and thiocyanates ... ..	35%
28.45.000	Silicates, commercial sodium and potassium silicates	35%
28.46.000	Borates and perborates ... ..	35%
28.47.000	Salts of metallic acids (for example, chromates, permanganates, stannates) ... ..	35%
28.48.001	Arsenites and arsenates ... ..	35%
28.48.009	Other salts of inorganic acids ... ..	35%
28.49.000	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined ... ..	35%
28.50.000	Fissile chemical elements and isotopes; other radioactive chemical elements and radio-active isotopes; compounds, inorganic or organic of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
28.51.000	Isotopes and their compounds, inorganic or organic, whether or not chemically defined other than isotopes and compounds falling within heading No. 28.50	45%
28.52.000	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together	35%
28.54.000	Hydrogen peroxide (including solid hydrogen peroxide)	35%
28.55.000	Phosphides, whether or not chemically defined	35%
28.56.010	Calcium carbide	35%
28.56.020	Other carbides	35%
28.57.000	Hydrides, nitrides, azides, silicides and borides whether whether or not chemically defined	35%
28.58.001	Liquid air (whether or not rare gases have been removed); compressed air	35%
28.58.009	Other inorganic compounds	35%
29.01.010	Ethylene	35%
29.01.020	Propylene	35%
29.01.030	Butylenes, butadienes and methylbutadienes	35%
29.01.040	Other acyclic hydrocarbons	35%
29.01.050	Cyclohexane	35%
29.01.060	Benzene, chemically or commercially pure	35%
29.01.070	Toulene, chemically or commercially pure	35%
29.01.080	Xylenes, chemically or commercially pure	35%
29.01.090	Styrene	35%
29.01.100	Ethylbenzene	35%
29.01.110	Other cyclic hydrocarbons	35%
29.02.010	Vinyl chloride (chloroethylene)	35%
29.02.020	Trichloroethylene	35%
29.02.030	Tetrachloroethylene (perchloroethylene)	35%
29.02.040	Other hydrocarbon derivatives	35%
29.03.000	Sulphonated nitrated or nitrosated derivative of hydrocarbons	35%
29.04.010	Methyl alcohol (methanol)	35%
29.04.020	Propyl or isopropyl (propanols)	35%
29.04.030	Butyl alcohols (butanols)	35%
29.04.040	Octyl alcohols (octanols)	35%
29.04.050	Ethylene glycol (ethanediol)	35%
29.04.060	Other acyclic alcohols	35%
29.05.000	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	35%
29.06.010	Phenol (hydroxybenzene) and its salts	35%
29.06.020	Cresols and their salts	35%
29.06.030	Other phenols and phenol-alcohols	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
29.07.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols ... ..	35%
29.08.000	Ethers, ether-alcohols, etherphenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.09.010	Ethylene oxide (oxiran) ... ..	35%
29.09.020	Propylene oxide ... ..	35%
29.09.030	Other epoxides, etc. ... ..	35%
29.10.000	Acetals and hemiacetals and single or complex oxygen-function acetals and acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.12.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11 ... ..	25%
29.13.010	Acetone ... ..	35%
29.13.020	Ethyl methyl ketone ... ..	35%
29.13.030	Other ketones ... ..	35%
29.14.010	Acetic acids and its salts ... ..	35%
29.14.020	Esters of acetic acid ... ..	35%
29.14.030	Methacrylic acid and its salts and esters ... ..	35%
29.14.049	Other monocarboxylic acids ... ..	35%
29.15.010	Maleic anhydride ... ..	35%
29.15.020	Phthalic anhydride ... ..	35%
29.15.030	Diocetyl orthophthalates ... ..	35%
29.15.040	Esters of terephthalic acid ... ..	35%
29.15.050	Other polycarboxylic acids ... ..	35%
29.16.000	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.19.000	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.21.001	Sulphuric esters and their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.21.002	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.21.003	Carbon esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	35%
29.21.009	Other esters of mineral acids ... ..	35%
29.22.000	Amine-function compounds ... ..	35%
29.23.000	Single or complex oxygen-function amino-compounds	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
29.24.000	Quarternary ammonium salts and hydroxides; lecithins and other phosphoinolipins ... ..	35%
29.25.000	Carboxamide-function compounds; amide-function compounds of carbonic acid (excluding urea) ...	35%
29.26.000	Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine) ... ..	35%
29.27.010	Acrylonitrile ... ..	35%
29.27.020	Other nitrile function compounds ... ..	35%
29.28.000	Diazo-, azo-, and azoxy-compounds ... ..	35%
29.29.000	Organic derivatives of hydrazine or of hydroxylamine	35%
29.30.000	Compounds with other nitrogen-functions ... ..	35%
29.31.000	Organo-sulphur compounds ... ..	35%
29.33.000	Organo-mercury compounds ... ..	35%
29.34.001	Organo-arsenic compounds ... ..	35%
29.34.009	Other organic-inorganic compounds ... ..	35%
29.35.010	Lactams ... ..	35%
29.35.021	Furfuraldehyde (furfural, furfurol) ... ..	25%
29.35.029	Other heterocyclic compounds ... ..	35%
29.36.000	Sulphonamides ... ..	35%
29.37.000	Sultones and sultams ... ..	35%
29.38.001	Pro-vitamins and vitamins for use in the manufacture of beverages ... ..	35%
29.38.002	Pro-vitamins for use in the manufacture of perfumery, cosmetics or toilet preparations ... ..	35%
29.38.009	Other provitamins ... ..	35%
29.39.010	Insulin ... ..	25%
29.39.020	Pituitary (anterior) and similar hormones ... ..	25%
29.39.030	Adrenal cortical hormones ... ..	25%
29.39.040	Other hormones ... ..	25%
29.41.000	Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives ...	35%
29.42.001	Vegetable alkaloids for use in the manufacture of beverages ... ..	35%
29.42.002	Vegetable alkaloids for use in the manufacture of perfumery, cosmetics or toilet preparations ... ..	35%
29.42.009	Other vegetable alkaloids ... ..	35%
29.43.000	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.39, 29.41 and 29.42 ... ..	35%
29.45.000	Other organic compounds ... ..	35%
30.03.042	Infusion solutions for ingestion other than by mouth	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
30.03.049	Other medicaments (including veterinary medicaments) not prepared according to National Pharmacopoeia	35%
30.04.001	White absorbent cotton wadding	35%
30.05.001	First aid boxes and kits	35%
32.01.001	Wattle extracts	35%
32.01.002	Tannins (tannic acids), including water extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	35%
32.01.009	Other tanning extracts	35%
32.03.000	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	35%
32.04.001	Colouring matter of vegetable origin for colouring foodstuffs, beverages, cosmetics or toilet preparations	45%
32.04.009	Other colouring matter of vegetable origin	45%
32.05.011	Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics or toilet preparations	45%
32.05.019	Other synthetic organic dyestuffs	45%
32.05.020	Synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents substantive to the fibre; natural indigo	35%
32.06.001	Colour lakes for colouring foodstuffs, beverages, cosmetics or toilet preparations	45%
32.06.009	Other colour lakes	45%
32.07.001	Laundry blues	45%
32.07.009	Other colouring matter	45%
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 of powder, granules or flakes	45%
32.09.010	Water-thinned paints (emulsion paints or dispersion paints)	65%
32.09.020	Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32	65%
32.09.030	Pigments in paint or enamel media	45%
32.09.041	Water pigments of the kind used in finishing leather	35%
32.09.042	Stamping foils	45%
32.09.043	Distempers, water pigments, not elsewhere specified, cement paints and the like	65%
32.09.049	Other colouring matters, dyes, etc., put up for retail sale	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
32.10.000	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	45%
32.11.000	Prepared driers ... ..	45%
32.12.000	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements ... ..	45%
32.13.010	Printing ink ... ..	45%
32.13.021	Duplicating machine ink and marking ink ... ..	35%
32.13.029	Other ink ... ..	80%
33.01.000	Essential oils (terpenless 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 deterpenation of essential oils ...	65%
33.04.000	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries ... ..	65%
33.06.001	Aqueous distillates and aqueous solutions of essential oils ... ..	65%
33.06.002	Toilet waters containing alcohol ... ..	80%
33.06.003	Dentifrices, including denture cleaners and fixative pastes and powders ... ..	45%
33.06.004	Joss sticks and joss paper ... ..	65%
33.06.005	Shampoo ... ..	65%
33.06.009	Other perfumery, cosmetics and toilet preparations	80%
34.01.001	Soap, toilet and medicinal ... ..	45%
34.01.002	Soap, other ... ..	65%
34.01.009	Organic surface-active products, surface-active preparations for use as soap whether or not combined with soap ... ..	65%
34.02.002	Organic surface-active agents, n.e.s. ... ..	55%
34.02.009	Other organic surface-active agents whether or not containing soap ... ..	55%
34.04.001	Waxes for use in the manufacture of cosmetics ...	45%
34.04.009	Other artificial waxes ... ..	35%
34.05.001	Scouring powder ... ..	65%
34.05.009	Other polishes and creams ... ..	65%
34.06.000	Candles, tapers, night-lights and the like ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
34.07.000	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms ... ..	35%
35.01.000	Casein, caseinates and other casein derivatives; casein glues ... ..	35%
35.02.000	Albumins, albuminates and other albumin derivatives	35%
35.03.001	Gelatin ... ..	35%
35.03.009	Other glues from bones, etc. ... ..	35%
35.04.000	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder; whether or not chromed ... ..	35%
35.05.000	Dextrins and dextrin glues; soluble or roasted starches; starch glues ... ..	45%
35.06.001	Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg. ... ..	45%
35.06.009	Other prepared glues ... ..	45%
35.07.000	Enzymes, prepared enzymes not elsewhere specified or included ... ..	35%
36.01.000	Propellent powders ... ..	35%
36.02.000	Prepared explosives, other than propellent powders	35%
36.04.001	Safety fuses, detonating fuses ... ..	35%
36.04.009	Other igniters and detonators ... ..	35%
36.05.009	Other pyrotechnic articles ... ..	110%
36.06.000	Matches (excluding Bengal matches) ... ..	80%
36.08.001	Lighter flints ... ..	45%
36.08.002	Liquid fuels of a kind used in other mechanical lighters	45%
36.08.009	Other articles of combustible materials ... ..	45%
37.01.009	Other photographic plates and film ... ..	35%
37.02.000	Film in rolls, sensitized, unexposed perforated or not	35%
37.03.000	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed ... ..	45%
37.05.009	Other plates, film (other than cinematographic), etc.	35%
37.07.001	Cinematographic film consisting only of sound track, negative or positive ... ..	35%
37.08.000	Chemical products and flash light materials, of a kind and in a form suitable for use in photography ...	45%
38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oils ... ..	35%
38.03.001	Animal black (for example, bone black and ivory black) including spent animal black ... ..	35%
38.03.009	Other activated carbon ... ..	35%
38.05.000	Tall oil ... ..	35%
38.06.000	Concentrated sulphite lye ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
38.07.000	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol) ... ..	35%
38.08.000	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.5; rosin spirit and rosin oils ... ..	35%
38.09.000	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 ... ..	35%
38.11.011	Room deodorizers not falling under heading No. 33.06	65%
38.11.012	Naphthalene balls ... ..	65%
38.11.021	Mosquito coils ... ..	65%
38.12.000	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries ... ..	35%
38.13.000	Pickling preparations for metal surfaces; fluxes and auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes ... ..	35%
38.14.001	Anti-knock preparations put up for sale by retail ...	45%
38.14.009	Other anti-knock, anti-corrosive preparations, etc.	45%
38.15.000	Prepared rubber accelerators ... ..	35%
38.16.000	Prepared culture media for development of micro-organisms ... ..	35%
38.18.000	Composite solvents and thinners for varnishes and similar products ... ..	35%
38.19.010	Compound catalysts, (excluding products of tariff No. 38.19.036) ... ..	35%
38.19.020	Refractory cements, mortars and similar compositions	35%
38.19.030	Ammoniacal gas liquors and spent oxide produced in coal gas purification ... ..	35%
38.19.031	Anti-acid additives for cement ... ..	35%
38.19.032	Liquid for hydraulic transmission ... ..	35%
38.19.033	Ink removers and stencil correctors ... ..	35%
38.19.034	Tenderizers, meat, chemical ... ..	35%
38.19.035	Silica gel, hydrated ... ..	35%
38.19.036	Anti-rust products ... ..	35%
38.19.037	Bolt and nut release preparations ... ..	35%

## SECOND SCHEDULE—(Contd.)

Number	Tariff Description	New Rate of Duty
38.19.038	Chemical products and preparations of the chemical or allied industries put up in forms or packings of a kind sold by retail, but not including diagnostic reagents ... ..	35%
38.19.039	Other chemical products ... ..	35%
39.01.019	Ion exchangers, in other forms ... ..	35%
39.01.031	Phenoplasts in the form of sheet, film or foil of a kind used for the manufacture of packing materials	55%
39.01.032	Phenoplasts 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) ... ..	55%
39.01.041	Phenoplasts in the form of seamless tubes ... ..	45%
39.01.049	Phenoplasts in other forms, including waste and scrap	35%
39.01.061	Aminoplasts in the form of sheets, film or foil of a kind used for the manufacture of packing materials	35%
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) ... ..	35%
39.01.071	Aminoplasts in the form of seamless tubes ... ..	45%
39.01.079	Aminoplasts in other form, including waste and scrap	35%
39.01.080	Alkyds and other polyesters in primary forms as specified in Notes 3 (a) and (b) of Chapter 39 ...	35%
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 ... ..	35%
39.01.092	Alkyds and other polyesters 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) ... ..	35%
39.01.101	Alkyds and other polyesters in the form of seamless tubes ... ..	45%
39.01.109	Alkyds and other polyesters in other forms, including waste and scrap ... ..	35%
39.01.121	Polyamides in the form of sheets, film or foil, of a kind used for the manufacture of packing materials ...	35%
39.01.122	Polyamides 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) ... ..	35%
39.01.131	Polyamides in the form of seamless tubes ... ..	45%
39.01.139	Polyamides in other forms, including waste and scrap	35%
39.01.151	Polyurethanes in the form of seamless tubes ... ..	45%
39.01.159	Polyurethanes in other forms including waste and scrap	35%
39.01.171	Epoxide resins in the form of seamless tubes ... ..	45%
39.01.179	Epoxide resins in other forms, including waste and scrap	35%
39.01.180	Silicones ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.01.192	Other condensation, polycondensation or polyaddition in the form of sheets, film or foil of a kind used in the manufacture of packing materials ... ..	35%
39.01.193	Other condensation, polycondensation or polyaddition in the form of plates, sheets, film, foil, or strip (other than sheets, film or foil of a kind used for the manufacture of packing materials) ... ..	35%
39.01.194	Other condensation, polycondensation or polyaddition in the form of seamless tubes ... ..	45%
39.01.199	Other polycondensation or polyaddition in other forms, including waste and scrap ... ..	35%
39.02.019	Ion exchangers of the polymerization of copolymerization type, in other forms ... ..	35%
39.02.031	Polyethylene in the form of monofil, rods, sticks, or profile shapes ... ..	35%
39.02.039	Polyethylene in the form of seamless tubes (except lay flat tubing) ... ..	45%
39.02.040	Polyethylene in the form of plates, sheets, film, foil or strip ... ..	35%
39.02.050	Polyethylene in the form of waste and scrap ... ..	35%
39.02.071	Polypropylene in the form of sheets, film or foil of a kind used for the manufacture of packing materials	35%
39.02.072	Polypropylene in the form of plates, sheets, film or foil or strip (other than sheets, film or foil of a kind used in the manufacture of packing materials)	35%
39.02.081	Polypropylene in the form of seamless tubes ... ..	35%
39.02.089	Polypropylene in other forms, including waste and scrap	45%
39.02.101	Polystyrene and its copolymers in the form of monofil, rods, sticks, or profile shapes ... ..	35%
39.02.109	Polystyrene and its copolymers in the form of seamless tubes ... ..	45%
39.02.111	Polystyrene and its copolymers in the form of sheets, film, or foil of a kind used in the manufacture of packing materials ... ..	35%
39.02.112	Polystyrene and its copolymers in the form of plates, sheets, film, foil or strip (other than sheets, film, foil of the kind used in the manufacture of packing materials) ... ..	35%
39.02.120	Polystyrene and its copolymers in the form of waste and scrap ... ..	35%
39.02.141	Polyvinyl chloride in the form of monofil, rods, sticks or profile shapes ... ..	35%
39.02.149	Polyvinyl chloride in the form of seamless tubes ... ..	45%
39.02.150	Polyvinyl chloride in the form of plates, tiles, or strip of the types used for flooring ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
39.02.161	Polyvinyl chloride in the form of sheets, film or foil (other than those of tariff No. 39.02.150) of a kind used for the manufacture of packing materials	35%
39.02.170	Polyvinyl chloride in the form of waste and scrap	35%
39.02.180	Copolymers of vinyl chloride and vinyl acetate in primary forms as specified in Notes 3 (a) and (b) of Chapter 39 ... ..	45%
39.02.191	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, rods, sticks or profile shapes ...	35%
39.02.199	Copolymers of vinyl chloride and vinyl acetate in the form of seamless tubes ... ..	45%
39.02.200	Copolymers of vinyl chloride and vinyl acetate in the form of plates, tiles or strip of the types used for flooring ... ..	35%
39.02.211	Copolymers of vinyl chloride and vinyl acetate in the form of sheets, film or foil (other than those of tariff No. 39.02.200) for the manufacture of packing materials ... ..	35%
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) ...	35%
39.02.220	Copolymers of vinyl chloride and vinyl acetate in the form of waste and scrap ... ..	35%
39.02.230	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers in primary forms specified in Notes 3 (a) and (b) of this Chapter ... ..	45%
39.02.241	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.02.249	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers in the form of plates, sheets, film, foil or strip (other than sheets, film or foil used for the manufacture of packing materials)	45%
39.02.251	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in the form of seamless tubes	35%
39.02.259	Other acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers, in other forms, including waste and scrap ... ..	35%
39.02.269	Polyvinyl acetate in other forms ... ..	35%
39.02.311	Other polymerization and copolymerization products in primary forms ... ..	35%
39.02.319	Other polymerization and copolymerization products in other forms ... ..	35%
39.03.012	Regenerated cellulose in the form of seamless tubes	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
39.03.013	Regenerated cellulose in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.019	Regenerated cellulose in other forms, including waste and scrap ... ..	35%
39.03.022	Cellulose nitrates, non-plasticized, in the form of seamless tubes ... ..	45%
39.03.023	Cellulose nitrates, non-plasticized, in the form of sheet, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.029	Cellulose nitrates, non-plasticized, in other forms, including waste and scrap ... ..	35%
39.03.032	Cellulose nitrates, plasticized in the form of seamless tubes ... ..	45%
39.03.033	Cellulose nitrates, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.039	Cellulose nitrates, plasticized, in other forms including waste and scrap ... ..	35%
39.03.042	Cellulose acetates, non-plasticized, in the form of seamless tubes ... ..	45%
39.03.043	Cellulose acetates, non-plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.049	Cellulose acetates non-plasticized, in other forms, including waste and scrap ... ..	35%
39.03.052	Cellulose acetates, plasticized, in the form of seamless tubes ... ..	45%
39.03.053	Cellulose acetates, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.059	Cellulose acetates, plasticized, in other forms, including waste and scrap ... ..	35%
39.03.062	Other chemical derivatives of cellulose, non-plasticized, in the form of seamless tubes ... ..	45%
39.03.063	Other chemical derivatives of cellulose, non-plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.069	Other chemical derivatives of cellulose, non-plasticized, in other forms, including waste and scrap ... ..	35%
39.03.072	Other chemical derivatives of cellulose, plasticized, in the form of seamless tubes ... ..	45%
39.03.073	Other chemical derivatives of cellulose, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.03.079	Other chemical derivatives of cellulose, plasticized, in other forms, including waste and scrap ... ..	35%
39.03.082	Vulcanized fibre, in the form of seamless tubes ... ..	35%
39.03.083	Vulcanized fibre, in the form of sheets, film, or foil of a kind used for the manufacture of packing materials ... ..	35%
39.03.089	Vulcanized fibre, in other forms, including waste and scrap ... ..	35%
39.04.002	Hardened proteins (for example, hardened casein and hardened gelatin) in the form of seamless tubes ... ..	45%
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 ... ..	35%
39.04.009	Hardened protein (for example, hardened casein and hardened gelatin) in other forms including waste and scrap ... ..	35%
39.05.002	Natural and artificial resins and derivatives of natural rubber, in sheets, film and foil of a kind used for manufacture of packing materials ... ..	35%
39.05.009	Natural and artificial resins and derivatives of natural rubber, in other forms, including waste and scrap ... ..	35%
39.06.010	Alginate acid, its salts and esters ... ..	35%
39.07.011	Bottles and jars for household, hotel or restaurant use	55%
39.07.012	Bottles and jars, other ... ..	55%
39.07.013	Sausage casings ... ..	35%
39.07.014	Bags, polyethylene ... ..	45%
39.07.015	Bags, other ... ..	45%
39.07.016	Dustbins ... ..	45%
39.07.017	Stoppers, lids and caps ... ..	25%
39.07.019	Other articles for the conveyance of packing goods (including containers without handles) ... ..	35%
39.07.021	Lavatory cisterns ... ..	45%
39.07.022	Bathtubs, shower trays, wash basins and other containers for similar use ... ..	55%
39.07.023	Fittings and accessories for cisterns of tariff No. 39.07.021 ... ..	45%
39.07.029	Other sanitary or toilet articles ... ..	45%
39.07.030	Ornamental articles and objects of personal adornment	45%
39.07.040	Office or school supplies ... ..	55%
39.07.051	Articles of apparel and clothing ... ..	45%
39.07.059	Clothing accessories for example, aprons, belts and bibs	35%
39.07.061	Insulating tapes for electric lighting ... ..	35%
39.07.069	Other articles for electric lighting ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.07.070	Roller blinds, venetian blinds and similar articles and parts thereof ... ..	45%
39.07.080	Screws, bolts and washers ... ..	45%
39.07.081	Door handles, door closers, finger plates, and similar articles ... ..	45%
39.07.082	Rainwater pipes ... ..	45%
39.07.083	Tube and pipe fittings ... ..	45%
39.07.084	Sheets cut to size including floor tiles ... ..	80%
39.07.085	Floats for fishing nets; ... ..	35%
39.07.086	Transmission, conveyor or elevator belts or belting	25%
39.07.087	Laboratory equipment, whether or not graduated or calibrated ... ..	25%
39.07.088	Boot and shoe lasts and trees ... ..	35%
39.07.089	Road and traffic signs and signals ... ..	45%
39.07.090	Other articles of resins and plastics, etc. ... ..	45%
40.01.010	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex ... ..	25%
40.01.020	Natural rubber, other than latex ... ..	35%
40.01.030	Other balata, gutta percha and similar natural gums	35%
40.02.010	Polybutadiene-styrene latex, whether or not pre-vulcanized ... ..	25%
40.02.020	Other synthetic rubber latex, whether or not pre-vulcanized ... ..	35%
40.02.030	Polybutadiene (BR.) ... ..	35%
40.02.040	Polychlorobutadiene (CR) ... ..	35%
40.02.050	Polybutadiene-styrene rubber (SBR) ... ..	35%
40.02.060	Butyl rubber (IIR) ... ..	35%
40.02.070	Other synthetic rubbers; factice derived from oils	35%
40.03.000	Reclaimed rubber ... ..	35%
40.10.000	Transmission, conveyor or elevator belts or belting, of vulcanized rubber ... ..	35%
40.12.001	Teats for infants ... ..	35%
40.12.009	Other hygienic and pharmaceutical products ... ..	35%
40.13.001	Articles of apparel ... ..	45%
40.13.009	Other articles of apparel and clothing accessories ... ..	35%
40.14.001	Stoppers and rings for bottles, discs, washers and joints	35%
40.14.002	Flexible containers of 200 litres or more, for storage or transport of liquids ... ..	35%
40.14.003	Rubber erasers ... ..	55%
40.14.009	Other articles of unhardened vulcanized rubber ... ..	35%
40.16.000	Articles of hardened rubber (ebonite and vulcanite)	35%
41.01.011	Bovine and equine hides (other than calf skins), dried	35%
41.01.012	Bovine and equine hides (other than calf skins), pickled	35%
41.01.013	Bovine and equine hides (other than calf skins), wet salted ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
41.01.014	Bovine and equine hides (other than calf skins), wet blue chrome ... ..	35%
41.01.021	Calf skins, dried ... ..	35%
41.01.022	Calf skins, wet salted ... ..	35%
41.01.031	Goat skins and kid skins, dried ... ..	35%
41.01.032	Goat skins and kid skins, pickled ... ..	35%
41.01.033	Goat skins and kid skins, wet blue chrome ... ..	35%
41.01.040	Sheep and lamb skins with the wool on (except astrakhan, caracul, persian lamb, broadtail and similar skins) ... ..	35%
41.01.051	Sheep and lamb skins without the wool, dried ...	35%
41.01.052	Sheep and lamb skins without the wool, pickled ...	35%
41.01.053	Sheep and lamb skins without the wool, wet blue chrome	35%
41.01.061	Crocodile skins ... ..	45%
41.01.069	Other raw hides and skins ... ..	25%
41.02.011	Calf leather, dressed ... ..	45%
41.02.012	Calf leather, undressed, chrome crust ... ..	45%
41.02.013	Calf leather, undressed, vegetable crust ... ..	45%
41.02.019	Calf leather, other, undressed ... ..	45%
41.02.021	Other, bovine and equine leather, dressed ... ..	45%
41.02.022	Other, bovine and equine leather, undressed, chrome crust ... ..	45%
41.02.023	Other, bovine and equine leather, undressed, vegetable crust ... ..	45%
41.02.029	Other, bovine and equine leather, undressed ... ..	45%
41.02.030	Parchment-dressed leather ... ..	45%
41.03.001	Dressed skin leather (sheep and lamb) ... ..	45%
41.03.002	Undressed skin leather (sheep and lamb) ... ..	45%
41.03.003	Parchment-dressed leather ... ..	45%
41.04.001	Dressed skin leather (goat and kid) ... ..	45%
41.04.002	Undressed skin leather (goat and kid) ... ..	45%
41.04.003	Parchment-dressed leather ... ..	45%
41.05.001	Dressed, other kinds of leather ... ..	45%
41.05.002	Undressed, other kinds of leather ... ..	45%
41.05.003	Parchment-dressed leather (other) ... ..	45%
41.06.000	Chamois-dressed leather ... ..	45%
41.08.000	Patent leather and imitation patent leather; metallized leather ... ..	45%
41.09.000	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather, leather dust, powder and flour ... ..	45%
41.10.000	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls ... ..	45%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
42.01.000	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal ... ..	45%
42.02.010	Handbags (excluding those of wickerwork or basket work) ... ..	45%
42.02.020	Travel goods and toilet cases ... ..	45%
42.02.030	Satchels and briefcases ... ..	45%
42.02.040	Other similar containers ... ..	45%
42.03.009	Other articles of apparel and clothing accessories of leather or of composition leather ... ..	45%
42.04.000	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes ... ..	35%
42.05.000	Other articles of leather or of composition leather ...	50%
42.06.001	Articles made from gut of a kind used in machinery (for example, belting and belt lacing) ... ..	25%
42.06.009	Other articles made from gut ... ..	45%
43.01.010	Raw furskin of mink ... ..	35%
43.01.020	Other raw furskins ... ..	35%
43.02.000	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings of furskins, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	50%
43.03.001	Articles of furskin, for use in industrial machinery or appliances ... ..	25%
43.03.009	Other articles of furskin ... ..	45%
43.04.001	Artificial fur and articles made thereof, for use in industrial machinery or appliances ... ..	25%
43.04.009	Other artificial fur and articles made thereof ... ..	45%
44.01.010	Fuel wood, in logs, in billets, in twigs or in faggots	45%
44.01.020	Wood waste, including sawdust ... ..	45%
44.02.000	Wood charcoal (including shell and nut charcoal), agglomerated or not ... ..	45%
44.03.010	Pulpwood in the round or quarter-split ... ..	45%
44.03.020	Sawlogs and veneer logs, of coniferous species ... ..	45%
44.03.030	Sawlogs and veneer logs, of non-coniferous species ... ..	45%
44.03.041	Pitprops (mine-timber) ... ..	45%
44.03.042	Mangrove poles ... ..	45%
44.03.049	Other poles, piling posts and other wood in the rough, not elsewhere specified ... ..	45%
44.04.010	Wood, roughly squared, of coniferous species ... ..	45%
44.04.020	Other wood, roughly squared ... ..	45%
44.05.010	Wood sawn lengthwise, of coniferous species ... ..	45%
44.05.020	Other wood sawn lengthwise ... ..	45%
44.09.010	Pulpwood in chips or particles ... ..	45%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
44.09.020	Other split poles, pickets, etc. ... ..	45%
44.11.010	Compressed fibre building board (hardboard) ...	45%
44.11.020	Other fibre building board of wood or other vegetable material ... ..	45%
44.12.000	Wood wool and wood flour ... ..	45%
44.13.010	Wood, planed, tongued, of coniferous species ...	45%
44.13.020	Other wood, planed, tongued, etc. ... ..	45%
44.14.001	Veneer sheets ... ..	45%
44.14.009	Other wood sawn lengthwise ... ..	45%
44.15.010	Plywood consisting solely of sheets of wood ...	45%
44.15.020	Blockboard, laminboard, battenboard and similar laminated wood products ... ..	45%
44.15.030	Other inlaid wood and wood marquetry ... ..	45%
44.16.000	Cellular wood panels, whether or not faced with base metal ... ..	45%
44.17.000	"Improved" wood, in sheets, blocks or the like ...	45%
44.18.000	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like ... ..	45%
44.19.000	Wooden beadings and mouldings, including moulded skirting and other moulded boards ... ..	45%
44.20.000	Wooden picture frames, photograph frames, mirror frames and the like ... ..	45%
44.21.000	Complete wooden packing cases, boxes, crates, drums and similar packings ... ..	45%
44.22.001	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof ... ..	35%
44.22.009	Other staves of wood, etc ... ..	45%
44.23.001	Wooden doors ... ..	45%
44.23.009	Other builders' carpentry and joinery ... ..	45%
44.24.000	Household utensils of wood ... ..	45%
44.25.001	Broom and brush bodies and brush handles ... ..	45%
44.25.002	Boot and shoe lasts and trees ... ..	35%
44.25.009	Other wooden tools, etc ... ..	35%
44.26.000	Spools, cops, bobbins, sewing thread reels and the like of turned wood ... ..	35%
44.27.001	Articles of personal adornment including beads ... ..	65%
44.27.009	Other articles of wood, etc ... ..	55%
44.28.001	Wood paving blocks ... ..	45%
44.28.009	Other articles of wood ... ..	45%
45.01.000	Natural cork, unworked, crushed, granulated or ground; waste cork ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
45.02.000	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) ... ..	35%
45.03.001	Fishing floats ... ..	35%
45.03.002	Stoppers, washers and discs ... ..	45%
45.03.009	Other articles of cork ... ..	45%
45.04.001	Agglomerated cork for use in refrigeration or air conditioning ... ..	35%
45.04.009	Other agglomerated cork ... ..	45%
46.02.001	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips ...	45%
46.02.002	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ... ..	45%
46.02.009	Straw envelopes for bottles ... ..	45%
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 ... ..	45%
47.01.010	Mechanical wood pulp ... ..	35%
47.01.020	Chemical wood pulp, dissolving grades ... ..	45%
47.01.030	Chemical wood pulp, soda or sulphate, unbleached ...	45%
47.01.040	Chemical wood pulp, soda sulphate, bleached or semi-bleached (other than dissolved grades) ... ..	45%
47.01.050	Chemical wood pulp, sulphite, unbleached ... ..	45%
47.01.060	Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades) ... ..	45%
47.01.070	Other cellulosic pulps, semi-chemical wood pulp ...	45%
47.01.080	Other cellulosic pulps, other than wood pulp ... ..	45%
47.02.000	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper making	25%
48.01.010	Newsprint ... ..	35%
48.01.020	Machine made printing paper (excluding newsprint) and writing paper ... ..	45%
48.01.030	Kraft liner ... ..	45%
48.01.040	Sack kraft paper (extensible) ... ..	45%
48.01.051	Kraft paper for the manufacture of corrugated paper-board ... ..	45%
48.01.052	Kraft paperboard ... ..	45%
48.01.059	Kraft paper, not elsewhere specified ... ..	45%
48.01.060	Semi-chemical flutting paper ... ..	45%
48.01.070	Sulphite wrapping paper ... ..	45%
48.01.081	Other paper, in rolls or sheets, for the manufacture of corrugated paperboard ... ..	45%
48.01.082	Other paper, simply finished ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
48.01.083	Paperboard, simply finished ... ..	45%
48.01.084	Tissue paper (cellulose wadding), bleached, for the manufacture of sanitary towels ... ..	45%
48.01.085	Cigarette paper ... ..	45%
48.01.086	Tissue paper, other ... ..	45%
48.01.089	Hand-made paper and paperboard ... ..	45%
48.03.000	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets ... ..	45%
48.04.000	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets ... ..	45%
48.05.010	Kraft paper, créped or crinkled, whether or not embossed or perforated ... ..	45%
48.05.020	Paper, other than kraft, créped or crinkled, whether or not embossed or perforated, for household or toilet use ... ..	45%
48.05.030	Other créped or crinkled paper, whether or not embossed or perforated ... ..	45%
48.05.040	Other paper and paperboard ... ..	45%
48.07.011	Paper and paperboard, surface printed in any colour with lines, whether parallel, convergent, or at an angle, in rolls or sheets ... ..	45%
48.07.012	Printing or writing paper ... ..	45%
48.07.021	Paper and paperboard coated, for use in the manu- facture of crown corks ... ..	35%
48.07.029	Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives) ... ..	35%
48.07.030	Paper and paperboard, tarred, bituminized or asphalted	35%
48.07.040	Other paper, impregnated or coated ... ..	45%
48.08.000	Filter blocks, slabs and plates, of paper pulp ... ..	25%
48.10.000	Cigarette paper, cut to size, whether or not in the form of booklets or tubes ... ..	45%
48.11.000	Wallpaper and lincrusta; window transparencies of paper ... ..	45%
48.12.000	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound ... ..	80%
48.13.000	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes ... ..	80%
48.14.001	Envelopes ... ..	45%
48.14.009	Other writing blocks, lettercards, plain postcards, boxes, etc. ... ..	45%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
48.15.010	Toilet paper, in rolls or in sheets ... ..	45%
48.15.020	Gummed or adhesive paper in strips or rolls ... ..	45%
48.15.031	Coated paper and paperboard, for use in the manu- facture of crown cork ... ..	35%
48.15.039	Other paper and paperboard cut to size or shape ...	45%
48.16.001	Waxed-ply lined paperbags ... ..	45%
48.16.002	Multi-ply paper bags manufactured from extensible sackcraft ... ..	45%
48.16.003	Other multi-ply paper bags ... ..	45%
48.16.004	Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished ... ..	45%
48.16.005	Other paperboard boxes, cartons, and similar con- tainers, finished or semi-finished ... ..	45%
48.16.006	Box files ... ..	80%
48.16.007	Letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like ... ..	55%
48.16.009	Packing containers of paper or paperboard, not elsewhere specified ... ..	45%
48.18.001	File covers ... ..	80%
48.18.009	Other registers, exercise books, etc. ... ..	55%
48.19.000	Paper or paperboard labels, whether or not printed or gummed ... ..	45%
48.20.000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not per- forated or hardened) ... ..	35%
48.21.010	Cards for punched-card machines, whether or not in strips ... ..	45%
48.21.020	Trays, dishes, plates, cups and the like of paper ...	45%
48.21.030	Handkerchiefs, cleansing tissues, towels, table napkins, tablecloths, bed sheets and other paper linen; paper under-garments ... ..	45%
48.21.040	Sanitary towels and tampons; napkins (diapers) ...	45%
48.21.051	Moulded sheets for packing eggs ... ..	25%
48.21.052	Drinking straws of paper ... ..	45%
48.21.059	Other articles of paper pulp, paper, paperboard or cellulose wadding, not elsewhere specified ... ..	45%
49.02.009	Second-hand newspapers, journals and periodicals whether or not illustrated ... ..	80%
49.07.002	Cheques and cheque books ... ..	55%
49.08.000	Transfers (Decalcomanias) ... ..	45%
49.09.000	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
49.10.000	Calendars of any kind, of paper or paperboard, including calendar blocks ... ..	45%
49.11.029	Other printed matter ... ..	35%
50.01.000	Silk-worm cocoons suitable for reeling ... ..	45%
50.02.000	Raw silk (not thrown) ... ..	45%
50.03.000	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) ... ..	45%
50.04.000	Silk yarn, other than yarn noil or other waste silk, not put up for retail sale ... ..	35%
50.05.000	Yarn spun from noil or other waste silk, not put up for retail sale ... ..	35%
50.07.000	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk ... ..	35%
50.09.001	Woven fabrics of silk or waste silk other than noil	55%
50.09.002	Woven fabrics of noil silk ... ..	55%
51.01.010	Yarns, textured, of continuous polyamide fibres ...	45%
51.01.020	Yarns, non-textured of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre ... ..	45%
51.01.030	Other non-textured yarn of continuous polyamide fibres	45%
51.01.040	Yarns, textured of continuous polyester fibres ...	45%
51.01.050	Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre ... ..	45%
51.01.060	Other non-textured yarns, of continuous polyester fibres	45%
51.01.070	Yarns of other continuous synthetic fibre ... ..	45%
51.01.080	Yarns of regenerated fibres of viscose rayon ... ..	45%
51.01.090	Yarns of regenerated fibres of acetate fibres ... ..	45%
51.01.100	Yarns of other regenerated textile fibres ... ..	45%
51.02.010	Monofil, strip and imitation catgut of synthetic fibre materials ... ..	35%
51.02.020	Monofil, strip and imitation catgut of regenerated fibre materials ... ..	35%
51.03.010	Yarn containing 85% or more by weight of continuous synthetic fibres ... ..	35%
51.03.020	Yarn of continuous regenerated fibres ... ..	35%
51.04.010	Tyre cord fabric of continuous synthetic textile materials (weftless) ... ..	35%
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.5.50 or 70%
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.5.50 or 70%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
51.04.031	Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabric, grey and unbleached	Per sq. metre Sh. 5.50 or 70%
51.04.039	Fabrics of continuous synthetic textile materials, containing less than 85% by weight of such materials, other than tyre cord fabrics, other ...	Per sq. metre Sh. 5.50 or 70%
51.04.040	Tyre cord fabrics of continuous regenerated textile materials ... ..	35%
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. 5.50 or 70%
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. 5.50 or 70%
51.04.061	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabrics, grey and unbleached	Per sq. metre Sh. 5.50 or 70%
51.04.069	Fabrics of continuous regenerated textile materials, containing less than 85% by weight of such materials, other than tyre cord fabrics, other ...	Per sq. metre Sh. 5.50 or 70%
52.01.000	Metallized yarn, being textile yarn spun with metal or covered with metal by any process ... ..	25%
52.02.000	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like ... ..	Per sq. metre Sh. 5.50 or 70%
53.01.010	Sheep's or lambs' wool, greasy or fleece-washed ...	45%
53.01.020	Other sheep's or lambs' wool not carded or combed	45%
53.02.010	Fine animal hair ... ..	45%
53.02.020	Other animal hair ... ..	45%
53.03.000	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse) not pulled or garnetted ... ..	45%
53.04.000	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags) ... ..	45%
53.05.010	Wool tops ... ..	25%
53.05.020	Other sheep's or lambs' wool, carded or combed ...	45%
53.06.010	Yarn of carded sheep's or lambs' wool containing 85% or more by weight of wool, not put up for retail sale	35%
53.06.020	Other yarn or carded sheep's or lambs' wool ... ..	35%
53.07.010	Yarn of combed sheep's or lambs' wool containing 85% or more by weight of wool ... ..	35%
53.07.020	Other yarn of combed sheep's or lambs' wool ... ..	35%
53.08.000	Yarn of fine animal hair (carded or combed), not put up for retail sale ... ..	35%
53.09.000	Yarn of horsehair or of other coarse animal hair, not put up for retail sale ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
53.10.010	Yarn containing 85% or more by weight of wool or fine animal hair, put up for retail sale ... ..	35%
52.10.020	Other yarn of sheep's or lambs' wool or animal hair (fine or coarse), put up for retail sale ... ..	35%
53.11.010	Fabrics of carded wool or carded fine animal hair, containing 85% or more by weight of wool or fine animal hair ... ..	55%
53.11.020	Fabrics of combed wool or combed fine animal hair, containing 85% or more by weight of wool or fine animal hair ... ..	55%
53.11.030	Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres ... ..	55%
53.11.040	Fabrics containing less than 85% by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres ... ..	55%
53.11.050	Other woven fabrics of sheep's or lambs' wool or of fine animal hair ... ..	55%
53.12.001	Woven fabrics of coarse animal hair other than horse-hair ... ..	55%
53.12.002	Woven fabrics of horsehair ... ..	55%
54.01.010	Flax, raw or retted ... ..	45%
54.01.020	Flax, broken, scutched, hackled or otherwise processed	45%
54.01.030	Flax tow and waste (including pulled or garnetted rags)	45%
54.02.000	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags) ...	45%
54.03.000	Flax or ramie yarn, not put up for retail sale ... ..	45%
54.04.000	Flax or ramie yarn, put up for retail sale ... ..	45%
54.05.001	Canvas ... ..	55%
54.05.009	Other woven fabrics of flax or ramie ... ..	55%
55.05.010	Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg. not put up for retail sale	35%
55.05.020	Cotton yarn measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres not put up for retail sale ... ..	35%
55.05.030	Cotton yarn measuring, per single yarn, more than 40,000 metres but less than 80,000 metres or more per kg. not put up for retail sale ... ..	35%
55.05.040	Cotton yarn measuring, per single yarn, 80,000 metres or more per kg. ... ..	35%
55.06.000	Cotton yarn, put up for retail sale ... ..	35%
55.07.010	Cotton gauze unbleached, not mercerized ... ..	55%
55.07.021	Cotton gauze bleached, mercerized, dyed, printed or otherwise finished ... ..	55%
55.07.029	Other cotton gauze ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
55.08.010	Terry towelling and similar terry fabrics, of cotton, unbleached, not mercerized ... ..	Per sq. metre Sh. 5.50 or 70%
55.08.020	Terry towelling and similar terry fabrics, of cotton, other ... ..	Per sq. metre Sh. 5.50 or 70%
55.09.011	Weftless fabric, for tyre manufacture, containing 85% or more by weight of cotton, unbleached not mercerized ... ..	Per sq. metre Sh. 5.50 or 70%
55.09.012	Fabrics containing 85% or more by weight of cotton, not mercerized ... ..	Per sq. metre Sh. 5.50 or 70%
55.09.019	Canvas, containing 85% or more by weight of cotton unbleached not mercerized ... ..	Per sq. metre Sh. 5.50 or 80%
55.09.020	Other fabrics containing 85% or more by weight of cotton ... ..	Per sq. metre Sh. 5.50 or 70%
55.09.030	Other woven fabrics containing less than 85% per weight of cotton, unbleached, not mercerized ...	Per sq. metre Sh. 5.50 or 70%
55.09.040	Other fabrics containing less than 85% by weight of cotton ... ..	Per sq. metre Sh. 5.50 or 70%
56.02.011	Continuous filament tow of polyamide fibres as cellulose acetate cigarette filter tow ... ..	35%
56.02.021	Continuous filament tow of polyester fibres as cellulose acetate cigarette filter tow ... ..	35%
56.05.010	Yarn containing 65% or more by weight of discontinuous synthetic fibres ... ..	45%
56.05.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ... ..	45%
56.05.030	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair not put up for retail sale ... ..	45%
56.05.040	Yarn of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton wool, or fine animal hair not put up for retail sale ...	45%
56.05.050	Yarn containing 85% or more by weight of discontinuous regenerated fibres ... ..	45%
56.05.060	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton ... ..	45%
56.05.070	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair ...	45%
56.05.080	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
56.06.010	Yarn containing 85% or more by weight of discontinuous fibres put up for retail sale ... ..	45%
56.06.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres put up for retail sale ... ..	45%
56.06.030	Yarn of regenerated fibres, discontinuous, put up for retail sale ... ..	45%
56.07.011	Fabrics woven containing 85% or more by weight of discontinuous synthetic fibres, grey and unbleached	Per sq. metre Sh. 5.50 or 70%
56.07.019	Fabrics woven containing 85% or more by weight of discontinuous synthetic fibres, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.021	Fabrics woven 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. 5.50 or 70%
56.07.029	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.031	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.039	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.041	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.049	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.051	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.059	Fabrics woven of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, other ... ..	Per sq. metre Sh. 5.50 or 70%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
56.07.061	Fabrics woven containing 85% or more by weight of discontinuous regenerated fibres, grey and unbleached ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.069	Fabrics woven containing 85% or more by weight of discontinuous regenerated fibres, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.071	Fabrics woven 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. 5.50 or 70%
56.07.079	Fabrics woven of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.081	Fabrics woven of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.089	Fabrics woven of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.091	Fabrics woven of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.099	Fabrics woven of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other ... ..	Per sq. metre Sh. 5.50 or 70%
56.07.101	Fabrics woven 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. 5.50 or 70%
56.07.109	Fabrics woven 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. 5.50 or 70%
57.01.000	True hemp ("cannabis sativa"), raw or processed but not spun, tow and waste of true hemp (including pulled or garnetted rags or ropes) ... ..	25%
57.06.000	Yarn of jute or of other textile bast fibres of heading No. 57.03 ... ..	45%
57.07.001	Yarn of true hemp ... ..	45%
57.07.002	Paper yarn ... ..	45%
57.07.009	Yarn of other vegetable textile fibres ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
57.10.000	Woven fabrics of jute or other textile bast fibres of heading No. 57.03 ... ..	55%
57.11.001	Hessian and sacking (not including matting) ...	55%
57.11.002	Woven fabrics of true hemp ... ..	55%
57.11.003	Woven fabrics of paper yarn ... ..	55%
57.11.009	Other woven fabrics ... ..	55%
58.01.010	Carpets, carpeting and rugs of wool or fine animal hair	45%
58.01.020	Carpets, carpeting and rugs of other textile materials	45%
58.02.010	"Kelem" ("Khilim" or "Cilim"), "Schumacks" ("Soumars") or "Karamanie" rugs and the like	45%
58.02.020	Other carpets, carpeting and rugs of wool or fine animal hair, tufted ... ..	45%
58.02.030	Other carpets, carpeting, rugs, mats and matting of wool or fine animal hair, woven ... ..	45%
58.02.040	Other carpets, carpeting, rugs, mats and matting of wool or fine animal hair other than knotted, tufted, woven, knitted, crocheted, or felt ... ..	45%
58.02.050	Other carpets, carpeting, rugs, mats and matting of man-made textile materials, tufted ... ..	45%
58.02.060	Other carpets, carpeting, rugs, mats and matting of man-made textile materials, woven ... ..	45%
58.02.070	Other carpets, carpeting, rugs, mats and matting of man-made textiles other than knotted, tufted, woven, knitted, crocheted or felt ... ..	45%
58.02.080	Other carpets, carpeting, rugs, mats and matting of other textile materials, tufted ... ..	45%
58.02.090	Other carpets, carpeting, rugs, mats and matting of other textile materials, other than tufted ... ..	45%
58.03.000	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand ... ..	45%
58.04.010	Pile and chenille fabrics woven of wool or fine animal hair ... ..	45%
58.04.020	Pile and chenille fabrics woven of cotton ... ..	45%
58.04.030	Pile and chenille fabrics woven of man-made fibres, synthetic ... ..	45%
58.04.040	Pile and chenille fabrics woven of man-made fibres, regenerated ... ..	45%
58.05.001	Narrow woven cotton or nylon fabrics not exceeding 1.3 cm. width for the manufacture of type-writer ribbons ... ..	35%
58.05.009	Other narrow woven fabrics ... ..	80%
58.06.000	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size ...	55%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
58.07.000	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No. 52.01 and gimped horsehair yarn), braids and ornamental trimmings in the piece, tassels, pompons and the like ... ..	25%
58.08.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain ... ..	Per sq. metre Sh. 3.20 or 70%
58.09.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs ... ..	Per sq. metre Sh. 3.20 or 70%
58.10.000	Embroidery, in the piece, in strips or in motifs ... ..	Per sq. metre Sh. 3.20 or 70%
59.01.001	Sanitary towels ... ..	45%
59.01.009	Other wadding and articles of wadding, etc. ... ..	45%
59.02.010	Floor coverings ... ..	80%
59.02.021	Roofing felt ... ..	65%
59.02.029	Other articles of felt ... ..	45%
59.03.000	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated ... ..	35%
59.04.001	Of coir: cordage, ropes and cables, plaited or not ... ..	45%
59.04.002	Of jute: cordage, ropes and cables, plaited or not ... ..	45%
59.04.003	Of sisal: cordage, ropes and cables, plaited or not ... ..	45%
59.04.004	Of nylon and other artificial or synthetic fibres: cordage ropes, etc. ... ..	45%
59.04.009	Other twine and cordage ... ..	45%
59.05.001	Knotted fishing nets of stretched mesh sizes from 1.27 cm. to 12.7 cm. inclusive, manufactured from nylon multifilament fibres ... ..	45%
59.05.002	Other fishing nets ... ..	45%
59.05.003	Fruit tree and seed-bed netting ... ..	25%
59.05.009	Other nets and netting ... ..	45%
59.06.001	Loading slings ... ..	25%
59.06.009	Other articles made from yarn or twine ... ..	45%
59.07.001	Bookbinding fabric ... ..	35%
59.07.009	Other textile fabrics coated with gum or amylaceous substances, etc. ... ..	35%
59.08.000	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials ... ..	55%
59.10.000	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not ... ..	45%
59.11.001	Electrical insulating tape ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
59.11.009	Other rubberized textile fabrics ... ..	55%
59.12.001	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil ... ..	45%
59.12.009	Other painted canvas being theatrical scenery, studio back cloths or the like ... ..	55%
59.13.000	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads ... ..	55%
59.14.001	Wicks for lighters ... ..	45%
59.14.009	Other wicks of woven, plaited or knitted textile materials	45%
59.15.000	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials ...	35%
59.16.000	Transmission, conveyor or elevator belts or belting of textile materials, whether or not strengthened with metal or other material ... ..	35%
59.17.000	Textile fabric and textile articles, of a kind commonly used in machinery or plant ... ..	35%
60.01.010	Knitted or crocheted fabric of wool or of fine animal hair ... ..	Per kg. Sh. 70 or 80%
60.01.020	Knitted or crocheted fabric of cotton ... ..	Per kg. Sh. 70 or 80%
60.01.030	Knitted or crocheted fabric of synthetic fibres ...	Per kg. Sh. 70 or 80%
60.01.040	Knitted or crocheted fabrics of regenerated fibres ...	Per kg. Sh. 70 or 80%
60.01.050	Other knitted or crocheted fabric ... ..	Per kg. Sh. 70 or 80%
60.02.000	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized ... ..	45%
60.03.000	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized ... ..	Per pair Sh. 4 or 100%
60.04.010	Panty hose (tights) of wool or fine animal hair ...	Each Sh. 6 or 100%
60.04.020	Other under garments of wool or fine animal hair ...	Each Sh. 6 or 100%
60.04.031	Tee-shirts, sports shirts, men's and boys' of cotton	Each Sh. 6 or 100%
60.04.039	Shirts, other of cotton ... ..	Each Sh. 6 or 100%
60.04.041	Vests and singlets of cotton ... ..	Each Sh. 6 or 100%
60.04.049	Other under garments of cotton ... ..	Each Sh. 6 or 100%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
60.04.050	Panty hose (tights) of synthetic fibres ... ..	Each Sh. 6 or 100%
60.04.061	Tee-shirts and sports shirts of synthetic fibres ... ..	Each Sh. 6 or 100%
60.04.069	Shirts, men's and boys', other, of synthetic fibres ... ..	Each Sh. 6 or 100%
60.04.071	Vests and singlets of synthetic fibres ... ..	Each Sh. 6 or 100%
60.04.079	Other under garments, men's and boys' except shirts of synthetic fibres ... ..	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. 6 or 100%
60.04.090	Under garments of regenerated fibres ... ..	Each Sh. 6 or 100%
60.04.100	Under garments of other fibres ... ..	Each Sh. 6 or 100%
60.05.010	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed- jackets and jumpers, of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
60.05.020	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of cotton ... ..	Each Sh. 7.50 or 100%
60.05.030	Jerseys, pullovers, slip-overs, twinsets, cardigans, bed- jackets and jumpers, of synthetic fibres ... ..	Each Sh. 7.50 or 100%
60.05.040	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed- jackets and jumpers, of regenerated fibres ... ..	Each Sh. 7.50 or 100%
60.05.050	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed- jackets and jumpers, of other fibres ... ..	Each Sh. 7.50 or 100%
60.05.060	Dresses, skirts, suits and costumes, women's, girls' and infants', of fine animal hair ... ..	Each Sh. 7.50 or 100%
60.05.070	Dresses, skirts, suits and costumes, women's, girls' and infants', of cotton ... ..	Each Sh. 7.50 or 100%
60.05.080	Dresses, skirts, suits and costumes, women's, girls' and infants', of synthetic fibres ... ..	Each Sh. 7.50 or 100%
60.05.090	Dresses, skirts, suits and costumes, women's, girls' and infants', of regenerated fibres ... ..	Each Sh. 7.50 or 100%
60.05.100	Dresses, skirts, suits and costumes, women's, girls' and infants' of other fibres ... ..	Each Sh. 7.50 or 100%
60.05.110	Other outer garments and clothing accessories (other than gloves, stockings and the like) of wool or fine animal hair .. ..	Each Sh. 7.50 or 100%
60.05.120	Other outer garments and clothing accessories (other than gloves, stockings and the like) of cotton ... ..	Each Sh. 7.50 or 100%
60.05.130	Other outer garments and clothing accessories (other than gloves, stockings and the like) of synthetic fibres ... ..	Each Sh. 7.50 or 100%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
60.05.140	Other outer garments and clothing accessories (other than gloves, stockings and the like) of regenerated fibres ... ..	Each Sh. 7.50 or 100%
60.05.150	Other outer garments and clothing accessories (other than gloves, stockings and the like) of other fibres	Each Sh. 7.50 or 100%
60.05.161	Blankets ... ..	65%
60.05.169	Other articles and accessories, not elsewhere specified	45%
60.06.010	Knitted or crocheted fabrics, elastic, or rubberized	Per kg. Sh. 75 or 100%
60.06.021	Stockings and hose ... ..	Per pair Sh. 4 or 100%
60.06.022	Articles of apparel ... ..	Each Sh. 7.50 or 100%
60.06.029	Other articles and accessories, not elsewhere specified	80%
61.01.011	Diving suits other than sports clothing of textile fabrics of heading No. 59.08, 59.09, 59.11 or 59.12. ...	25%
61.01.019	Other of men and boys outer garments of heading No. 59.08, 59.09, 59.11 or 59.12 ... ..	Each Sh. 7.50 or 100%
61.01.020	Overcoats and other coats of wool or fine animal hair	Each Sh. 7.50 or 100%
61.01.030	Overcoats and other coats of other fibres ... ..	Each Sh. 7.50 or 100%
61.01.040	Suits (other than those of tariff Nos. 61.01.011 or 61.01.019), of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.01.050	Suits (other than those of tariff Nos. 61.01.011 or 61.01.019), of cotton ... ..	Each Sh. 7.50 or 100%
61.01.060	Suits (other than those of tariff Nos. 61.01.011 or 61.01.019), of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.01.070	Suits (other than those of tariff Nos. 61.01.011 or 61.01.019), of other fibres ... ..	Each Sh. 7.50 or 100%
61.01.080	Trousers, breeches and the like of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.01.090	Trousers, breeches and the like of cotton ... ..	Each Sh. 7.50 or 100%
61.01.100	Trousers, breeches and the like of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.01.110	Trousers, breeches and the like of other fibres ... ..	Each Sh. 7.50 or 100%
61.01.120	Jackets, blazers and the like of wool or fine animal hair	Each Sh. 7.50 or 100%
61.01.130	Jackets, blazers and the like of cotton ... ..	Each Sh. 7.50 or 100%
61.01.140	Jackets, blazers and the like of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.01.150	Jackets, blazers and the like of other fibres ... ..	Each Sh. 7.50 or 100%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
61.01.160	Other garments of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.01.170	Other garments of cotton ... ..	Each Sh. 7.50 or 100%
61.01.180	Other garments of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.01.190	Other garments of other fibres ... ..	Each Sh. 7.50 or 100%
61.02.011	Kangas of textile fabrics ... ..	Each Sh. 7.50 or 100%
61.02.012	Saris ... ..	Each Sh. 7.50 or 100%
61.02.019	Other outer garments of textile fabrics of heading No. 59.08, 59.11 or 59.12 ... ..	Each Sh. 7.50 or 100%
61.02.020	Coats and jackets of wool and of fine animals hair	Each Sh. 7.50 or 100%
61.02.030	Coats and jackets of cotton ... ..	Each Sh. 7.50 or 100%
61.02.040	Coats and jackets of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.02.050	Coats and jackets of other fibres ... ..	Each Sh. 7.50 or 100%
61.02.060	Suits and costumes of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.02.070	Suits and costumes of cotton ... ..	Each Sh. 7.50 or 100%
61.02.080	Suits and costumes of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.02.090	Suits and costumes of other fibres ... ..	Each Sh. 7.50 or 100%
61.02.100	Dresses of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.02.110	Dresses of cotton ... ..	Each Sh. 7.50 or 100%
61.02.120	Dresses of man-made fibres, other ... ..	Each Sh. 7.50 or 100%
61.02.130	Dresses of other fibres ... ..	Each Sh. 7.50 or 100%
61.02.140	Skirts of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.02.150	Skirts of cotton ... ..	Each Sh. 7.50 or 100%
61.02.160	Skirts of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.02.170	Skirts of other fibres ... ..	Each Sh. 7.50 or 100%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
61.02.180	Blouses of cotton ... ..	Each Sh. 7.50 or 100%
61.02.190	Blouses of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.02.200	Blouses of other fibres ... ..	Each Sh. 7.50 or 100%
61.02.210	Other garments of wool or fine animal hair ... ..	Each Sh. 7.50 or 100%
61.02.220	Other garments of cotton ... ..	Each Sh. 7.50 or 100%
61.02.230	Other garments of man-made fibres ... ..	Each Sh. 7.50 or 100%
61.02.240	Other garments of other fibres ... ..	Each Sh. 7.50 or 100%
61.03.010	Shirts of cotton ... ..	Each Sh. 7.50 or 100%
61.03.020	Shirts of synthetic fibres ... ..	Each Sh. 7.50 or 100%
61.03.030	Shirts of other fibres ... ..	Each Sh. 7.50 or 100%
61.03.041	Vests and singlets of cotton ... ..	Each Sh. 7.50 or 100%
61.03.049	Other under garments of cotton ... ..	Each Sh. 7.50 or 100%
61.03.051	Vests and singlets of synthetic fibres ... ..	Each Sh. 7.50 or 100%
61.03.059	Other under garments of synthetic fibres ... ..	Each Sh. 7.50 or 100%
61.03.061	<b>Vests and singlets of other fibres</b> ... ..	Each Sh. 7.50 or 100%
61.03.069	Other under garments of other fibres ... ..	Each Sh. 7.50 or 100%
61.04.011	Baby napkins of cotton ... ..	Each Sh. 7.50 or 100%
61.04.012	Vests and singlets of cotton ... ..	Each Sh. 7.50 or 100%
61.04.019	Other under garments of cotton ... ..	Each Sh. 7.50 or 100%
61.04.021	Vests and singlets of synthetic fibres ... ..	Each Sh. 7.50 or 100%
61.04.029	Other under garments of synthetic fibres ... ..	Each Sh. 7.50 or 100%
61.04.031	Vests and singlets of other fibres ... ..	Each Sh. 7.50 or 100%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
61.04.039	Other under garments of other fibres ... ..	Each Sh. 7.50 or 100%
61.05.000	Handkerchiefs ... ..	80%
61.06.000	Shawls, scarves, mufflers, mantillas, veils and the like	80%
61.07.000	Ties, bow ties and cravats ... ..	80%
61.09.010	Brassières ... ..	80%
61.09.020	Other, corsets, corset-belts, etc. ... ..	80%
61.10.001	Stockings, socks and sockettes ... ..	80%
61.10.009	Gloves, mittens, and mitts ... ..	80%
61.11.001	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments ... ..	80%
61.11.009	Other made up accessories ... ..	45%
62.01.010	Electric blankets ... ..	80%
62.01.021	Blankets, of wool or fine animal hair ... ..	80%
62.01.022	Travelling rugs of wool ... ..	80%
62.01.031	Blankets, cotton ... ..	80%
62.01.032	Travelling rugs, cotton ... ..	80%
62.01.041	Blankets, synthetic fibres ... ..	80%
62.01.042	Travelling rugs, synthetic fibres ... ..	80%
62.01.051	Blankets, of other fibres ... ..	80%
62.01.052	Travelling rugs, of other fibres ... ..	80%
62.02.011	Bed linen of cotton, grey (unbleached) ... ..	Per sq. metre Sh. 6 or 100%
62.02.019	Bed linen of cotton, other ... ..	Per sq. metre Sh. 6 or 100%
62.02.021	Bed linen of synthetic or regenerated fibres ... ..	Per sq. metre Sh. 6 or 100%
62.02.022	Bed linen of silk ... ..	Per sq. metre Sh. 8 or 100%
62.02.029	Bed linen of other fibres ... ..	Per sq. metre Sh. 6 or 100%
62.02.031	Table linen of cotton, grey (unbleached) ... ..	Per sq. metre Sh. 6 or 100%
62.02.039	Table linen of cotton, other ... ..	Per sq. metre Sh. 6 or 100%
62.02.041	Table linen of synthetic or regenerated fibres ... ..	Per sq. metre Sh. 6 or 100%
62.02.042	Table linen of silk ... ..	Per sq. metre Sh. 8 or 100%
62.02.049	Table linen of other fibres ... ..	Per sq. metre Sh. 6 or 100%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
62.02.051	Toilet and kitchen linen (towels, etc.) of cotton ...	Per sq. metre Sh. 6 or 100%
62.02.059	Toilet and kitchen linen (towels, etc.) of other textile materials ... ..	Per sq. metre Sh. 6 or 100%
62.02.061	Toilet and kitchen linen (towels, etc.) of synthetic or regenerated fibres ... ..	Per sq. metre Sh. 6 or 100%
62.02.062	Toilet and kitchen linen (towels, etc.) of silk ... ..	Per sq. metre Sh. 8 or 100%
62.02.069	Toilet and kitchen linen (towels, etc.) of other fibres	Per sq. metre Sh. 6 or 100%
62.02.071	Other furnishing articles (curtains, etc.) of cotton ...	80%
62.02.079	Other furnishing articles (curtains, etc.) of other textile materials ... ..	80%
62.02.081	Other furnishing articles (curtains, etc.) of synthetic or regenerated fibres ... ..	80%
62.02.082	Other furnishing articles (curtains, etc.) of silk ...	80%
62.02.083	Other furnishing articles (curtains, etc.) of other fibres	80%
62.02.084	Mosquito and sand-fly nets ... ..	25%
62.02.085	Pillow cases ... ..	Each
62.02.089	Mattress covers ... ..	Sh. 6 or 100% Each
62.03.001	Jute bags and sacks ... ..	45%
62.03.002	Sisal bags and sacks ... ..	45%
62.03.003	Bags and sacks of mixed fibres ... ..	45%
62.03.009	Bags and sacks of other textile materials ... ..	45%
62.04.010	Tarpaulins and camping goods of cotton ... ..	80%
62.04.020	Tarpaulins and camping goods of other fibres ... ..	80%
62.05.002	Bags and sacks other than those of heading No. 62.03	70%
62.05.009	Other made up textile articles ... ..	45%
63.02.000	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables ... ..	35%
65.01.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims, plateaux and manchons (including slit manchons), of felt ... ..	45%
65.02.000	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims ... ..	45%
65.03.000	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	45%
65.04.000	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
65.05.000	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed ... ..	45%
65.06.000	Other headgear, whether or not lined or trimmed	45%
65.07.000	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear ... ..	35%
66.01.000	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) ... ..	55%
66.02.000	Walking-sticks (including climbing sticks and seat-sticks), canes, whips, riding-crops and the like ...	45%
66.03.000	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01. or 66.02 ... ..	35%
67.01.001	Feather dusters ... ..	45%
67.01.009	Other articles of skins and other parts of birds ...	45%
67.02.000	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	45%
67.03.000	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials prepared for use in making wigs and the like ... ..	45%
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)	45%
68.01.000	Road and paving setts, curbs and flagstones, of natural stone (except slate) ... ..	45%
68.02.001	Balls for crushing mills ... ..	35%
68.02.002	Sinks and basins ... ..	35%
68.02.003	Building and monumental stone (including blocks, slabs or sheets), bossed, planed, dressed or polished but not further worked ... ..	45%
68.02.009	Other worked monumental stone ... ..	45%
68.03.000	Worked slate and articles of slate, including articles of agglomerated slate ... ..	35%
68.04.001	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery ...	45%
68.04.009	Other hand polishing stones ... ..	45%
68.06.000	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
68.07.000	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded mineral materials; mixtures and articles of heating, insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	35%
68.08.001	Pipes, tubes (for example, pitch fibre pipes), and fittings	35%
68.08.009	Other articles of asphalt	35%
68.09.000	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust) agglomerated with cement, plaster or with other mineral binding substances	45%
68.10.000	Articles of plastering material	35%
68.11.001	Railway sleepers	25%
68.11.002	Bath tubs, sinks, cisterns and shower trays	55%
68.11.003	Lavatory bowls, bidets and similar sanitaryware	55%
68.11.009	Other articles of cement	35%
68.12.001	Pipes and tubes and fittings thereof	45%
68.12.002	Sheets, plain or corrugated, guttering, ridgings, tiles, etc.	45%
68.12.003	Packing washers and joints	35%
68.12.004	Lavatory basins, sinks and similar sanitaryware	25%
68.12.009	Other articles of asbestos cement	45%
68.13.001	Pipes and tubes and fittings thereof	45%
68.13.002	Gaskets and asbestos packing	45%
68.13.003	Filter blocks	35%
68.13.004	Fabric in the piece or cut to shape	45%
68.13.009	Other fabricated asbestos	45%
68.14.000	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	25%
68.15.000	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	35%
68.16.000	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	45%
69.01.000	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	Free

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
69.02.000	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01 ... ..	Free
69.03.000	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 ... ..	35%
69.04.000	Building bricks (including flooring blocks, support or filler tiles and the like) ... ..	45%
69.05.000	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods including architectural ornaments ... ..	45%
69.06.001	Guttering ... ..	45%
69.06.002	Rain water pipes ... ..	45%
69.06.009	Other pipes and conduits ... ..	45%
69.07.000	Unglazed setts, flags and paving, hearth and wall tiles	45%
69.08.000	Glazed setts, flags and paving, hearth and wall tiles ...	70%
69.09.002	Industrial and chemical wares for laboratory use ...	25%
69.09.009	Other chemical wares ... ..	45%
69.10.001	Lavatory cisterns without toilet bowls ... ..	70%
69.10.009	Other sanitary fixtures ... ..	70%
69.11.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian) ...	70%
69.12.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery ... ..	70%
69.13.001	Articles of personal adornment ... ..	55%
69.13.009	Other statuettes, ornaments and articles of furniture	55%
69.14.001	Door and window fittings ... ..	45%
69.14.009	Other ceramic articles n.e.s ... ..	45%
70.01.001	"Enamel" glass in the mass ... ..	35%
70.01.009	Other waste glass ... ..	35%
70.03.001	Solid glass balls ... ..	35%
70.03.009	Other rods and tubes unworked ... ..	35%
70.04.000	Unworked cast or rolled glass (including flashed or wire glass), whether or not in rectangles ... ..	35%
70.05.000	Unworked drawn or blown glass (including flashed glass), in rectangles ... ..	35%
70.06.000	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked ... ..	35%
70.07.000	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example,	

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
	edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like ... ..	35%
70.08.000	Safety glass consisting of toughened or laminated glass, shaped or not ... ..	45%
70.09.000	Glass mirrors (including rear-view mirrors) unframed, framed or backed ... ..	45%
70.10.001	Carboys; flasks and similar containers (excluding bottles and jars); stoppers and other closures ... ..	45%
70.10.002	Bottles and jars ... ..	55%
70.10.009	Other conveyance and packing containers ... ..	55%
70.11.000	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like ... ..	35%
70.12.000	Glass inners for vacuum flasks or for other vacuum vessels ... ..	35%
70.13.000	Glassware (other than articles falling in heading No. 70.19) of a kind used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses ... ..	45%
70.14.001	Glass chimneys for lamps and lanterns ... ..	45%
70.14.009	Other glassware ... ..	45%
70.15.000	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres of a kind used for the manufacture of clock and watch glasses and the like ... ..	35%
70.16.000	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms ... ..	45%
70.17.009	Other laboratory, hygienic and pharmaceutical glassware	35%
70.19.001	Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones ... ..	45%
70.19.009	Other decorative glassware articles ... ..	45%
70.20.021	Furnishing fabrics of glass fibres knitted or crocheted	45%
70.20.029	Other fabrics of glass fibre (including narrow fabrics, pile fabrics, tulle, lace, knitted or crocheted, braids and ornamental trimmings) ... ..	45%
70.20.039	Articles made of glass fibre or wool ... ..	45%
70.21.001	Floats for fishing nets of glass ... ..	35%
70.21.009	Other articles of glass ... ..	45%
71.01.000	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) ... ..	55%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
71.02.010	Diamonds, rough, unsorted ... ..	55%
71.02.020	Industrial diamonds, sorted, whether or not worked ...	45%
71.02.030	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted ... ..	60%
71.02.040	Diamonds, other than industrial diamonds, cut or otherwise worked but not mounted ... ..	60%
71.02.050	Other precious or semi-precious stones ... ..	60%
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) ...	60%
71.04.000	Dust and powder of natural or synthetic precious or semi-precious stones ... ..	45%
71.05.010	Unwrought silver ... ..	35%
71.05.020	Other silver ... ..	35%
71.06.000	Rolled silver, unworked or semi-manufactured ...	35%
71.07.011	Gold bullion, non-monetary, unworked ... ..	25%
71.07.012	Gold partly worked, non-monetary ... ..	35%
71.07.019	Gold, monetary ... ..	25%
71.08.000	Rolled gold on base metal or silver, unworked or semi-manufactured ... ..	25%
71.09.010	Platinum and platinum alloys, unwrought (i.e. in lumps, grains, ingots and other primary forms) ...	35%
71.09.020	Other metals of the platinum group and alloys thereof, unwrought (i.e. in lumps, grains, ingots and other primary forms) ... ..	35%
71.09.030	Semi-manufactured (i.e. bars, sheets, strips, tubes, wire and other semi-manufactured forms) ... ..	35%
71.10.000	Rolled platinum or other platinum group metals on base metal or precious metal, unworked or semi-manufactured ... ..	35%
71.11.010	Sweepings of gold, excluding sweepings containing other precious metals ... ..	45%
71.11.020	Other waste and scrap of precious metal ... ..	45%
71.12.000	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) ... ..	80%
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	80%
71.14.001	Other articles of precious metal for laboratory or for technical use ... ..	25%
71.14.009	Other articles of precious metals ... ..	80%
71.15.000	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) ... ..	80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
71.16.001	Beads and necklaces composed of artificial plastic material and other non-precious material ... ..	80%
71.16.009	Other imitation jewellery ... ..	80%
73.06.020	Ingots, other than of high carbon or alloy steel ...	25%
73.07.000	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ... ..	25%
73.09.000	Universal plates of iron or steel ... ..	45%
73.10.011	Wire rod of iron or steel other than of high carbon or alloy steel, round or square, of a diameter or cross section of 5.5 mm. or more ... ..	25%
73.10.019	Other wire rod of iron or steel, other than of high carbon or alloy steel ... ..	25%
73.10.021	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded, of iron or steel, other than of high carbon or alloy steel, round or square, of a diameter or square cross-section of 5.5 mm. or more ... ..	45%
73.10.029	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded, of iron or steel, other than of high carbon, of other dimensions ... ..	45%
73.10.031	Bars and rods, forged, cold-formed or cold-finished (including precision-made), of iron or steel, other than of high carbon or alloy steel, round or square of a diameter or square cross-section of 5.5 mm. or more ... ..	45%
73.10.039	Other bars and rods of iron or steel ... ..	45%
73.11.010	U, I or H sections not further worked than hot-rolled or extruded, of less than 80 mm. ... ..	25%
73.11.020	U, I or H sections not further worked than hot-rolled or extruded, 80 mm. or more; angles, shapes and sections not further worked than gorfed (other than of high carbon or alloy steel) ... ..	25%
73.11.031	Angles, of a side width from 2.5 cm. by 2.5 cm. to 5.7 cm. by 5.7 cm. other than high carbon or alloy steel ... ..	45%
73.11.039	Angles, shapes and sections, other, not further worked than hot-rolled or extruded, other than of high carbon or alloy steel ... ..	45%
73.11.040	Angles, shapes and sections, other, not further worked than cold-formed or cold-finished, (other than of high carbon or alloy steel) ... ..	45%
73.11.050	Angles, shapes and sections, other (other than of high carbon or alloy steel) ... ..	45%
73.11.060	Sheet-piling (other than of high carbon or alloy steel)	25%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.12.001	Strip of width 1.3 cm. to 12.7 cm. of a thickness exceeding 3 mm. (other than of high carbon and alloy steel)	45%
73.12.009	Other, hoop and strip of iron or steel (other than of high carbon and alloy steel) ... ..	25%
73.13.011	Rolled but not further worked, of a thickness of more than 4.5 mm., but excluding universal plates (other than of high carbon or alloy steel) ... ..	25%
73.13.021	Rolled but not further worked, of a thickness of 3 mm. or more, but not more than 4.75 mm. (other than of high carbon or alloy steel) ... ..	25%
73.13.031	Rolled but not further worked, of a thickness of more than 1.5 mm. but less than 3 mm. (other than of high carbon or alloy steel) ... ..	25%
73.13.039	Rolled but not further worked, of a thickness of 1.5 mm. or less ... ..	25%
73.13.051	Other sheets and plates, galvanized, flat or corrugated, of a thickness of 1.5 mm. or more ... ..	45%
73.13.052	Other sheets and plates, galvanized, flat or corrugated, of a thickness of less than 1.5 mm. ... ..	25%
73.13.053	Other sheets and plates, flat and uncoated ... ..	25%
73.13.059	Other sheets and plates, including enamelled, printed, lithographed, embossed or lacquered ... ..	45%
73.14.000	Iron or steel wire, whether or not coated, but not insulated ... ..	25%
73.15.100	Wire rod of high carbon steel ... ..	25%
73.15.110	Wire rod of stainless or heat-resisting steel ... ..	45%
73.15.120	Wire rod of other alloy steel ... ..	25%
73.15.160	Angles, shapes, and sections, of high carbon steel ... ..	25%
73.15.170	Angles, shapes and sections, of stainless or heat-resisting steel ... ..	25%
73.15.180	Angles, shapes and sections, of other alloy steel ... ..	25%
73.15.190	Universal plates ... ..	45%
73.15.330	Sheets and plates, other, worked (e.g. polished, coated, cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, chequered, embossed, or round at the edges), of high carbon steel ... ..	45%
73.15.340	Sheets and plates, other, worked (e.g. polished, coated, cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, chequered, embossed or round at the edges), of stainless or heat-resisting steel ... ..	45%
73.15.350	Sheets and plates, other, worked (e.g. polished, coated, cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, chequered, embossed or round at the edges), of other alloy steel ... ..	45%
73.15.390	Iron or steel wire (excluding wire rod), of high carbon steel ... ..	25%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
73.15.400	Iron or steel wire (excluding wire rod), of stainless or heat-resisting steel ... ..	25%
73.15.410	Iron or steel wire (excluding wire rod), of other alloy steel ... ..	25%
73.17.001	Rain water pipes ... ..	35%
73.17.009	Other tubes and pipes of cast iron ... ..	35%
73.18.011	<b>Tubes and pipes and blanks therefor of iron or steel, seamless, galvanized</b> ... ..	45%
73.18.012	Tubes and pipes and blanks therefor of iron or steel, seamless, other ... ..	45%
73.18.019	<b>Blanks for tubes or pipes</b> ... ..	35%
73.18.021	<b>Other, tubes and pipes, galvanized, of a diameter of 12.5 cm. or more</b> ... ..	55%
73.18.022	<b>Other, tubes and pipes, galvanized, of a diameter of less than 12.5 cm.</b> ... ..	45%
73.18.023	Other, tubes and pipes, non-galvanized, of a diameter of 12.5 cm. or more ... ..	45%
73.18.029	Other tubes and pipes ... ..	35%
73.20.000	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel ... ..	25%
73.21.001	Louvre windows of steel ... ..	45%
73.21.002	Other windows, and doors, of steel ... ..	45%
73.21.009	Other structures and parts of structures ... ..	45%
73.22.000	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ... ..	45%
73.23.000	Casks, drums, cans, boxes and similar containers of sheet or plate iron or steel, of a description commonly used for the conveyance or packing goods ... ..	45%
73.24.000	Containers, of iron or steel, for compressed or liquified gas ... ..	45%
73.25.000	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables ... ..	25%
73.26.009	Other twisted hoop or wire of a kind used for fencing ... ..	45%
73.27.001	Wire grill ... ..	45%
73.27.002	Expanded metal ... ..	45%
73.27.009	Other gauze cloth, grill, netting, etc. of iron or steel ... ..	45%
73.29.001	Bicycle and motor cycle chains ... ..	Each Sh. 12 or 70%
73.29.009	Other chains and parts thereof of iron or steel ... ..	35%
73.30.000	Anchors and grapnels and parts thereof, of iron or steel ... ..	45%
73.31.009	Other tacks, staples, etc., whether or not with heads of other materials, of iron or steel ... ..	80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.32.001	Bolts, nuts and washers ... ..	80%
73.32.002	Wood screws ... ..	80%
73.32.009	Other, rivets, cotter-pins, etc., and similar articles	80%
73.33.000	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel ... ..	45%
73.34.000	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel ... ..	35%
73.35.000	Springs and leaves for springs, of iron or steel ...	65%
73.36.010	Cooking apparatus, for example, kitchen stoves, range cookers, gas rings, and plate warmers of a kind used for domestic purposes ... ..	45%
73.36.021	Portable oil burning pressure stoves, complete ...	Each Sh. 12.10 or 40%
73.36.029	Other stoves, domestic, of iron or steel ... ..	35%
73.36.030	Parts of stoves, etc., of iron or steel ... ..	35%
73.37.000	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel ... ..	35%
73.38.011	Enamelled cups, mugs, plates, trays and saucers, of a diameter not exceeding 7 cm. ... ..	Each cents 50 or 55%
73.38.012	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 7 cm. but not exceeding 10 cm. ... ..	Each cents 85 or 55%
73.38.013	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 10 cm. ... ..	Each Sh. 1.15 or 55%
73.38.014	Enamelled basins, bowls and dishes of a diameter not exceeding 16 cm. ... ..	Each cents 85 or 55%
73.38.015	Enamelled basins, bowls and dishes of a diameter exceeding 16 cm. but not exceeding 22 cm. ... ..	Each Sh. 1.15 or 55%
73.38.016	Enamelled basins, bowls and dishes of a diameter exceeding 22 cm. ... ..	Each Sh. 1.60 or 55%
73.38.017	Enamelled stew pans, saucepans and casseroles ...	45%
73.38.018	Other enamel hollow-ware ... ..	45%
73.38.019	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel ...	45%
73.38.021	Lavatory cisterns of iron or steel, and parts thereof	45%
73.38.022	Sanitary buckets and pails, lavatory appliances, dustbins and similar appliances for refuse collection and disposal, and parts thereof, of iron or steel ... ..	35%
73.38.023	Bath tubs, shower trays and wash basins ... ..	45%
73.38.029	Other articles for domestic purposes of iron or steel	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
73.38.901	Domestic utensils of stainless steel ... ..	45%
73.38.902	Household buckets (excluding enamelled) ... ..	45%
73.38.903	Other domestic articles (excluding enamelled) and parts thereof ... ..	45%
73.38.909	Parts of articles of tariff Nos. 73.38.011 to 73.38.902	45%
73.40.010	Castings of iron in the rough state ... ..	25%
73.40.020	Castings of steel in the rough state ... ..	25%
73.40.030	Steel and iron forgings and stampings, in the rough state ... ..	25%
73.40.040	Hangers, stays and similar supports for fixing, piping and tubing ... ..	35%
73.40.041	Traps and snares for destruction of pests ... ..	45%
73.40.042	Tanks, vats and similar vessels of a capacity of 136 litres or more designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness not exceeding 6 mm. ... ..	45%
73.40.043	Tanks, vats and similar vessels of a capacity of 136 litres or more designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness exceeding 6 mm. ... ..	45%
73.40.044	Tanks, vats and similar vessels, other ... ..	35%
73.40.046	Ends and lids for compressed gas containers ... ..	35%
73.40.047	Inspection traps, gratings, drain covers and similar castings for sewage water system and the like ... ..	35%
73.40.048	Manhole covers of weight 25 kg. to 200 kg. ... ..	45%
73.40.049	Guttering and gutter spouts ... ..	45%
73.40.991	Balls or pieces for use in the grinding and crushing mills	25%
73.40.992	Metallurgical pots and crucibles not fitted with mechanical or thermal equipment, supports or chaplets for foundry moulding cores ... ..	25%
73.40.993	Fittings for electrical wiring, such as stays, clips, brackets and the like, suspension or connecting devices for insulator chains ... ..	35%
73.40.994	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners ... ..	35%
73.40.995	Forged hooks of a kind used with cranes, hoists and winches ... ..	35%
73.40.996	Road studs ... ..	25%
73.40.999	Other articles of iron or steel ... ..	45%
74.01.010	Copper matte, cement copper (precipitated copper) ... ..	35%
74.01.030	Copper, unrefined (including blister copper but excluding cement copper) ... ..	25%
74.01.040	Copper, refined (including copper alloys other than master alloys), unwrought ... ..	25%
74.02.000	Master alloys ... ..	25%
74.03.001	Bars, rods, angles, shapes and sections, wrought ... ..	25%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
74.03.009	Wire ... ..	25%
74.04.001	Enamelled, printed, lithographed, embossed or lacquered plates, sheets and strips, of copper ...	45%
74.04.009	Other wrought plates, etc. ... ..	35%
74.05.000	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials), of a thickness (excluding any backing) not exceeding 0.15 mm. ...	35%
74.06.000	Copper powders and flakes ... ..	35%
74.07.000	Tubes and pipes and blanks therefor, of copper; hollow bars of copper ... ..	35%
74.08.000	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper ... ..	35%
74.10.000	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables ... ..	35%
74.11.001	Wire grill of copper ... ..	35%
74.11.002	Expanded metal of copper ... ..	35%
74.11.009	Other gauze, netting, etc., of copper ... ..	35%
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 ... ..	35%
74.15.002	Bolts, nuts and washers ... ..	35%
74.15.003	Wood screws ... ..	35%
74.15.009	Other rivets, cutters, etc., of copper ... ..	35%
74.16.000	Springs, of copper ... ..	45%
74.17.001	Portable oil burning pressure stoves, complete ... ..	Each Sh. 17.15 or 45%
74.17.002	Other apparatus ... ..	45%
74.17.009	Parts of cooking and heating apparatus of copper	35%
74.18.010	Domestic articles and parts thereof ... ..	35%
74.18.020	Sanitaryware for indoor use and parts thereof ...	45%
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 ... ..	45%
74.19.002	Chain and parts thereof ... ..	35%
74.19.009	Other articles of copper ... ..	45%
75.01.010	Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy ... ..	35%
75.01.030	Unwrought nickel ... ..	25%
75.02.000	Wrought bars, rods, angles, shapes and sections, of nickel, nickel wire ... ..	35%
75.03.000	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes ... ..	35%
75.04.000	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
75.05.000	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	35%
75.06.001	Articles of nickel of a kind used for domestic purposes	45%
75.06.009	Other articles of nickel ... ..	35%
76.01.010	Aluminium waste and scrap ... ..	Free
76.01.020	Aluminium and aluminium alloys, unwrought ...	25%
76.02.001	Bars, rods, angles, shapes and sections ... ..	25%
76.02.009	Wire ... ..	45%
76.03.001	Corrugated sheets ... ..	35%
76.03.002	Plates and sheets (flat) including coils of a thickness of less than 7 mm. ... ..	45%
76.03.003	Plates and sheets (flat) enamelled, printed, lithographed, embossed or lacquered ... ..	45%
76.03.004	Plates, sheets and strips, other ... ..	35%
76.03.005	Circles of a thickness less than 7 mm. ... ..	45%
76.03.009	Circles, other ... ..	35%
76.04.000	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm. ... ..	35%
76.05.000	Aluminium powders and flakes ... ..	45%
76.06.000	Tubes and pipes and blanks therefor, of aluminium, hollow bars of aluminium ... ..	45%
76.07.000	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium ... ..	35%
76.08.001	Louvre windows of aluminium ... ..	45%
76.08.002	Other windows and doors ... ..	45%
76.08.009	Other structures of aluminium ... ..	45%
76.09.000	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment ... ..	45%
76.10.001	Aluminium milk containers of 10 litres or less ...	55%
76.10.002	Aluminium milk containers of more than 10 litres ...	35%
76.10.009	Other aluminium casks and drums ... ..	45%
76.11.000	Containers, of aluminium, for compressed or liquified gas ... ..	45%
76.12.001	Cables and conductors whether or not steel cored of a diameter of 4 mm. to 16 mm. ... ..	35%
76.12.009	Other cables, etc., of aluminium ... ..	35%
76.15.011	Hollow-ware and parts thereof ... ..	45%
76.15.019	Other domestic articles, etc. and parts thereof ...	45%
76.15.020	Sanitaryware and parts thereof ... ..	45%
76.16.001	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire ... ..	45%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
76.16.002	Expanded metal ... ..	45%
76.16.003	Bolts, nuts, washers, rivets, cotter-pins, split pins and screws ... ..	45%
76.16.004	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre of a thickness not exceeding 6 mm. ... ..	45%
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. ... ..	45%
76.16.006	Other tanks, vats and similar vessels of aluminium ...	35%
76.16.009	Other articles of aluminium ... ..	35%
77.01.020	Magnesium, unwrought ... ..	25%
77.02.001	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip of magnesium; magnesium foil; laspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium ... ..	35%
77.02.009	Other articles of magnesium ... ..	35%
77.04.010	Beryllium, unwrought, and beryllium waste and scrap	25%
77.04.020	Beryllium, wrought, and articles of beryllium ... ..	35%
78.01.020	Unrefined lead ... ..	25%
78.01.030	Refined lead, excluding lead alloys ... ..	35%
78.01.040	Lead alloys ... ..	35%
78.02.000	Wrought bars, rods, angles, shapes and sections, of lead; lead wire ... ..	35%
78.03.000	Wrought plates, sheets and strip, of lead ... ..	35%
78.04.000	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a weight (excluding any backing), not exceeding 1,700 grammes per square metre; lead powders and flakes ... ..	35%
78.05.000	Tubes and pipes and blanks therefor, of lead, hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead ... ..	35%
78.06.001	Containers and tubes of lead ... ..	35%
78.06.002	Fibres or strands for packing or lagging ... ..	35%
78.06.009	Other articles of lead ... ..	25%
79.01.020	Zinc and zinc alloys, unwrought ... ..	
79.02.000	Wrought bars, rods, angles, shapes and sections of zinc; zinc wire ... ..	35%
79.03.010	Plates sheets strip and foil ... ..	35%
79.03.020	Powders, dust (blue powder) and flakes ... ..	35%
79.04.001	Rain water pipes ... ..	35%
79.04.009	Other tubes and pipes of zinc ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
79.06.001	Gutters, roof capping, skylight frames, and other fabricated building components ... ..	35%
79.06.002	Articles of zinc of a kind used for domestic purposes	45%
79.06.009	Other articles of zinc ... ..	45%
80.01.020	Tin and tin alloys, unwrought ... ..	25%
80.02.000	Wrought bars, rods, angles, shapes and sections, of tin; tin wire ... ..	35%
80.03.000	Wrought plates, sheets and strip, of tin ... ..	25%
80.04.000	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material) of a weight (excluding any backing) not exceeding 1 kg. per square metre; tin powders and flakes ... ..	35%
80.05.000	Tubes and pipes and blanks therefor, of tin, hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin ... ..	25%
80.06.001	Other articles of tin of a kind used for domestic purposes ... ..	45%
80.06.009	Other articles of tin ... ..	35%
81.01.010	Unwrought tungsten; tungsten waste and scrap ...	35%
81.01.020	Wrought tungsten and articles of tungsten ... ..	35%
81.02.010	Unwrought molybdenum; molybdenum waste and scrap	35%
81.02.020	Wrought molybdenum and articles of molybdenum ...	35%
81.03.010	Unwrought tantalum; tantalum waste and scrap ...	35%
81.03.020	Wrought tantalum and articles of tantalum ... ..	25%
81.04.020	Waste and scrap of the metals of this heading, other than those of tariff No. 81.04.010, or of cermets; unwrought metals of this heading, other than those of tariff No. 81.04.010, or unwrought cermets ...	35%
81.04.030	Wrought metals of this heading, other than those of tariff No. 81.04.010, and articles of such metals; wrought cermets and articles of cermets ... ..	35%
82.01.000	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, bill hooks and similar hewing tools, scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry ... ..	35%
82.02.001	Butcher's saws ... ..	35%
82.02.009	Other saws ... ..	25%
82.03.010	Wrenches and spanners (excluding tap wrenches) ...	25%
82.03.020	Files and rasps ... ..	25%
82.03.031	Tweezers ... ..	35%
82.03.032	Perforating punches ... ..	35%
82.03.033	Sealing pliers and seal closers ... ..	35%
82.03.039	Other hand tools ... ..	25%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
82.04.001	Bottle openers, cork screws, egg whisks, pokers, tongs, can openers (excluding can keys) and similar tools mainly used for domestic purposes ... ..	45%
82.04.002	Flat irons ... ..	70%
82.04.009	Other hand tools ... ..	25%
82.05.000	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal and rock drilling bits ... ..	25%
82.06.001	Blades and cutters of a kind used domestically or by butchers, bakers or other retail traders ... ..	35%
82.06.009	Other knives for machines ... ..	25%
82.07.000	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	25%
82.08.000	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	45%
82.09.000	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and blades thereof ... ..	25%
82.11.001	Razor blades including disposable razors ... ..	Each cents 15 or 100%
82.11.009	Other razor blades ... ..	80%
82.12.000	Scissors (including tailors' shears), and blades therefor	35%
82.13.000	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives), manicure and chiropody sets and appliances (including nail files) ... ..	45%
82.14.000	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware ... ..	45%
82.15.000	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14 ... ..	35%
83.01.001	Padlocks and keys therefor ... ..	65%
83.01.002	Locks and keys therefor, for automobile, and parts thereof ... ..	65%
83.01.009	Other locks and padlocks ... ..	65%
83.02.001	Base metal fittings and mountings for road motor vehicles ... ..	35%
83.02.002	Hinges, door and window fittings other than those of tariff No. 83.02.001 ... ..	45%
83.02.009	Other base metal fittings ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
83.03.000	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	35%
83.04.000	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	45%
83.05.000	Fittings for loose-leaf binders, for files or for stationery books of base metal, letter clips, staples, indexing tags, and similar stationery goods, of base metal	80%
83.06.001	Statuettes and other ornaments of a kind used indoors	45%
83.06.009	Picture frames and mirrors	45%
83.07.001	Hurricane lamps of a type which burn oil by means of a wick	35%
83.07.002	Pressure lamps	35%
83.07.003	Street lamps	35%
83.07.009	Other lamps and lighting fittings, of base metal	35%
83.08.000	Flexible tubing and piping, of base metal	25%
83.09.001	Beads and spangles	45%
83.09.009	Other clasps, frames, etc., of base metal	45%
83.11.000	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	45%
83.13.009	Other stoppers, etc., of base metal	25%
83.14.001	Road and traffic signs and signals	45%
83.14.009	Other signs and signals, of base metal	45%
83.15.001	Arc welding electrodes	45%
83.15.009	Other wire rods, etc., of base metal	35%
84.01.010	Steam or other vapour generating boilers and super heated water boilers	25%
84.02.010	Auxiliary plant for use with boilers of heading No. 84.01 and condensers for vapour engines or power units	25%
84.03.000	Producer gas and water gas generators, with or without purifiers, acetylene gas generators (water process) and similar gas generators, with or without purifiers	25%
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	25%
84.05.019	Power units not incorporating boilers	25%
84.06.010	Aircraft engines, complete assemblies	35%
84.06.031	Engines for road motor vehicles	35%
84.06.032	Engines for tractors	35%
84.06.039	Engines for other vehicles, other than for marine propulsion	35%
84.06.040	Outboard marine engines	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.06.060	Other engines ... ..	35%
84.06.071	Parts of engines for road motor vehicles ... ..	35%
84.06.072	Parts of engines for tractors ... ..	35%
84.06.073	Parts of engines for other vehicles, other than for marine propulsion ... ..	35%
84.06.074	Parts of outboard marine engines ... ..	25%
84.06.079	Parts of other internal combustion engines ... ..	35%
84.07.010	Water turbines ... ..	25%
84.07.020	Other hydraulic engines and motors (including water wheels) ... ..	25%
84.07.030	Regulators for and parts, not elsewhere specified of the engines and motors falling within tariff Nos. 84.07.010 and 84.07.020 ... ..	25%
84.08.010	Reaction engines ... ..	25%
84.08.022	Other turbo propellers ... ..	25%
84.08.030	Other gas turbines ... ..	25%
84.08.041	Spring operated and weight operated motors ... ..	35%
84.08.042	Wind engines (windmills) ... ..	35%
84.08.043	Other engines and motors ... ..	35%
84.09.000	Mechanically propelled road rollers ... ..	25%
84.10.010	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 ... ..	45%
84.10.052	Other pumps for liquid and liquid elevators ... ..	35%
84.10.059	Other pumps for road motor vehicles ... ..	35%
84.10.061	Parts of pumps of tariff Nos. 84.10.010 and 84.10.059	35%
84.10.069	Parts of pumps, other ... ..	35%
84.11.011	Pumps or compressors, for road motor vehicles ... ..	45%
84.11.019	Pumps or compressors, other ... ..	45%
84.11.021	Parts of pumps or compressors, for road motor vehicles ... ..	35%
84.11.029	Parts of pumps or compressors, other ... ..	30%
84.11.031	Free piston generators for gas turbines ... ..	30%
84.11.039	Parts, other, for free piston generators for gas turbines	30%
84.11.041	Fans, blowers and the like ... ..	30%
84.11.049	Parts thereof, other, of fans, blowers and the like	35%
84.12.000	Air conditioning machines, self-contained, comprising a motor driven fan and elements for changing the temperature and humidity of air ... ..	45%
84.13.000	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stockers, mechanical grates, mechanical ash dischargers and similar appliances ... ..	25%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.14.000	Industrial and laboratory furnaces and ovens, non-electric	25%
84.15.011	Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, assembled	45%
84.15.012	Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, unassembled	45%
84.15.013	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, assembled	45%
84.15.019	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, unassembled	45%
84.15.021	Deep-freezers, domestic, assembled	45%
84.15.029	Deep-freezers, domestic, unassembled	45%
84.15.031	Other refrigerators and refrigerating equipment, assembled	45%
84.15.039	Other refrigerators and refrigerating equipment, unassembled	45%
84.15.041	Parts of refrigerators, domestic	25%
84.15.049	Parts of refrigerators and refrigerating equipment other than domestic	25%
84.16.000	Calendering and similar rolling machines (other than metal working and metal-rolling machines and glass-working machines) and cylinders therefor	25%
84.17.011	Domestic instantaneous or storage water heaters, non-electrical	25%
84.17.019	Parts of tariff No. 84.17.011	25%
84.17.021	Other instantaneous or storage water heaters, non-electrical	35%
84.17.022	Parts of tariff No. 84.17.021	25%
84.17.023	Other machinery plant and equipment	35%
84.17.029	Parts of tariff No. 84.17.023	25%
84.18.011	Cream separators	25%
84.18.012	Centrifuges, as road motor vehicle parts	35%
84.18.013	Spin dryers	35%
84.18.019	Other centrifuges	35%
84.18.021	Filtering and purifying as road motor vehicle parts	45%
84.18.029	Filtering and purifying apparatus, other	35%
84.18.031	Parts of the machines and apparatus falling within tariff No. 84.18.012 and 84.18.021	35%
84.18.039	Parts, other machinery	25%
84.19.010	Dish washing machines	45%
84.19.020	Other machinery	25%
84.19.031	Parts of dish-washing machines	35%
84.19.039	Parts of other machinery	25%
84.20.010	Weighing machinery	45%
84.20.020	Weights and parts	45%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
84.21.001	Mechanical appliances for projecting, dispersing or spraying liquids or powders ... ..	35%
84.21.003	Road motor vehicle parts ... ..	35%
84.21.009	Other mechanical spraying appliances ... ..	35%
84.22.010	Pulley tackle and hoists, other than skip hoists, winches and capstans ... ..	35%
84.22.020	Ships' derricks, cranes, other than cable cranes, mobile lifting frames ... ..	35%
84.22.030	Elevators and conveyors, pneumatic ... ..	35%
84.22.040	Lifts and skip hoists ... ..	35%
84.22.050	Escalators and moving pavements ... ..	35%
84.22.060	Other machinery ... ..	55%
84.22.070	Parts of lifting and handling machinery ... ..	35%
84.23.010	Pile-drivers, snow-ploughs self-propelled ... ..	25%
84.23.020	Bulldozers, angledozers and levellers, self-propelled	25%
84.23.030	Mechanical shovels and excavators, self-propelled ...	35%
84.23.040	Other machinery, self-propelled ... ..	25%
84.23.050	Boring and sinking machinery, not self-propelled ...	25%
84.23.060	Other machinery, not self-propelled ... ..	25%
84.23.070	Parts of earthmoving machinery ... ..	25%
84.24.011	Ploughs designed to be drawn by animal power or by animals, non self-propelled ... ..	35%
84.24.049	Lawn and sports ground rollers ... ..	35%
84.24.051	Parts of the machinery falling within tariff No. 84.24.049	25%
84.24.052	Parts of ploughs of tariff No. 84.24.011 ... ..	25%
84.25.010	Lawn mowers ... ..	35%
84.25.051	Parts of lawn mowers ... ..	25%
84.27.010	Machinery of a kind used in wine making, etc. ...	25%
84.28.011	Plate mills and hammer mills ... ..	25%
84.29.010	Machinery, grain milling, etc. ... ..	25%
84.30.011	Tea processing machinery ... ..	25%
84.30.012	Sugar manufacturing or refining machinery ... ..	25%
84.30.019	Other food processing machinery ... ..	35%
84.30.029	Parts of machinery not falling within any other heading	25%
84.31.010	Machinery for making cellulosic pulp ... ..	25%
84.31.020	Machinery for making or finishing paper or paper-board ... ..	25%
84.32.010	Book-binding including book-sewing machines ...	25%
84.33.010	<b>Paper and paper board cutting machines of all kinds;</b> other machinery for making paper pulp, paper or paper boards ... ..	25%
84.34.011	Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders, of a kind used in offices ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.34.019	Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders, other	25%
84.34.020	Printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones prepared for printing purposes	25%
84.34.031	Parts for machinery, apparatus, etc., of tariff No. 84.34.011	35%
84.35.011	Rotary presses of a kind used in offices	35%
84.35.019	Other rotary presses	25%
84.35.021	Platen presses of a kind used in offices	35%
84.35.022	Other platen presses	25%
84.35.031	Other printing machinery of a kind used in offices	35%
84.35.032	Other printing machinery	25%
84.35.041	Machines for uses ancillary to printing of a kind used in offices	35%
84.35.042	Other machines for uses ancillary to printing	25%
84.35.051	Parts of tariff Nos. 84.35.011, 84.35.021, 84.35.031 and 84.35.041.	25%
84.36.010	Machines for extruding man-made textiles	25%
84.36.020	Machines of a kind used for processing natural or man-made textile fibres	25%
84.36.030	Textile spinning or twisting machines, textile doubling throwing or reeling (including weft-winding) machines	25%
84.37.010	Weaving machines (looms)	25%
84.37.020	Knitting machines	25%
84.37.030	Other machines	25%
84.38.010	Parts and accessories for use with the machines of heading No. 84.36	25%
84.38.020	Auxiliary machinery for use with machines for heading No. 84.37	25%
84.38.030	Parts and accessories for use with the machines of heading No. 84.37 or with the auxiliary machinery of Tariff No. 84.38.020	25%
84.39.000	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	25%
84.40.010	Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.	55%
84.40.020	Clothes-washing machines, each of a dry linen capacity exceeding 6 kg.	35%
84.40.030	Dry-cleaning machines	45%
84.40.040	Drying machines, industrial	35%
84.40.050	Drying-machines, other than industrial	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.40.061	Wringers, mangles, shaker tumblers, tumble dryers, ironing machines and steam presses for pressing garments ... ..	35%
84.40.069	Other machinery and machines ... ..	25%
84.40.071	Parts of machinery of Tariff Nos. 84.40.040 and 84.40.069 ... ..	25%
84.40.079	Parts of machines other than industrial ... ..	25%
84.41.010	Sewing machines ... ..	25%
84.41.020	Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of tariff Nos. 84.41.011 and 84.41.019 ... ..	25%
84.42.000	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery) ... ..	25%
84.43.010	Converters, ladles, ingot moulds and casting machines	25%
84.44.010	Rolling mills ... ..	25%
84.45.010	Machine-tools operating by electro-erosion or other electric or electronic processes, ultrasonic machine-tools ... ..	25%
84.45.020	Gear cutting machines ... ..	25%
84.45.030	Lathes ... ..	25%
84.45.040	Reaming or milling machines ... ..	25%
84.45.050	Drilling or boring machines ... ..	25%
84.45.060	Sawing (including friction or abrasive cutting off) machines ... ..	25%
84.45.070	Planing machines ... ..	25%
84.45.080	Tapping or screw cutting machines ... ..	25%
84.45.090	Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products ... ..	25%
84.45.100	Presses, other than those of tariff Nos. 84.45.110, 84.45.120 and 84.45.130 ... ..	25%
84.45.110	Forging machines and stamping machines ... ..	25%
84.45.120	Bending, forming, folding or flattening machines ... ..	25%
84.45.130	Shearing, punching, or notching machines ... ..	25%
84.45.140	Other machine-tools for working metal or metal carbides	25%
84.46.000	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials for working glass in the cold, other than machines falling within heading No. 84.49 ... ..	25%
84.47.000	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hand carving materials, other than machines falling within heading No. 84.49 ... ..	25%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.48.010	Work holders, self-opening dieheads and dividing heads for machine-tools, tool holders ... ..	25%
84.49.010	Tools ... ..	25%
84.50.000	Gas-operated welding, brazing, cutting and surface tempering appliances ... ..	25%
84.51.010	Typewriters with ordinary characters, electric ... ..	45%
84.51.020	Typewriters with ordinary characters, non-electric ... ..	45%
84.51.030	Other typewriters; cheque-writing machines ... ..	45%
84.52.010	Calculating machines (including electronic desk calculators) ... ..	45%
84.52.020	Accounting machines (including book-keeping machines) ... ..	45%
84.52.030	Cash registers ... ..	45%
84.52.040	Postage-franking, ticket issuing and similar machines ... ..	45%
84.53.010	Analogue machines and hybrid machines ... ..	80%
84.53.020	Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one output unit ... ..	80%
84.53.030	Complete digital central processing unit; digital processors consisting of arithmetical, logical and control elements ... ..	80%
84.53.040	Separately consigned digital central (main) storage units ... ..	80%
84.53.050	Peripherals units, including control and adapting units (connectable directly or indirectly to central unit) ... ..	80%
84.53.060	Other off-line data processing equipment, n.e.s. ..	80%
84.54.010	Duplicating machines ... ..	45%
84.54.020	Other machines ... ..	45%
84.55.010	Parts and accessories of the typewriters of tariff Nos. 84.51.010, 84.51.020 and 84.51.030 ... ..	35%
84.55.020	Parts and accessories of machines of heading Nos. 84.52 and 84.53 ... ..	35%
84.55.030	Parts and accessories of the machines of heading No. 84.54 or the cheque-writing machines of tariff No. 84.51.030 ... ..	35%
84.56.010	Sorting, screening, separating or washing machines ... ..	25%
84.56.020	Crushing or grinding machinery ... ..	25%
84.56.030	Mixing or kneading machinery ... ..	25%
84.56.040	Other machines and machinery ... ..	25%
84.56.050	Parts of machines for sorting, screening etc. ... ..	25%
84.57.000	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and similar tubes and valves ... ..	25%
84.58.000	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
84.59.020	Machines and mechanical appliances for public works, building or the like ... ..	25%
84.59.030	Machines and mechanical appliances for the animal or vegetable fats and oils industry ... ..	25%
84.59.040	Machines and mechanical appliances for the rubber or artificial plastic materials industries ... ..	25%
84.59.050	Machines and mechanical appliances for the tobacco industry ... ..	25%
84.59.060	Machines and mechanical appliances for treating wood ... ..	25%
84.59.070	Machines and mechanical appliances for treating metal or metal carbides ... ..	25%
84.59.080	Other machines and mechanical appliances ... ..	35%
84.59.090	Parts of machines and mechanical appliances of tariff Nos. 84.59.020 to 84.59.080 ... ..	25%
84.60.000	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials ... ..	25%
84.61.000	Taps, corks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves ... ..	35%
84.62.000	Ball, roller or needle roller bearings ... ..	35%
84.63.000	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings ... ..	35%
84.64.000	Gaskets and similar joints of metal sheeting combined with other material for example, asbestos, felt and paperboards) or laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings ... ..	35%
84.65.000	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this chapter ... ..	35%
85.01.010	D.C. motors and generators ... ..	25%
85.01.020	Other motors including universal (A.C./D.C.) motors ... ..	25%
85.01.030	A.C. generators ... ..	25%
85.01.040	Generating sets with internal combustion ... ..	35%
85.01.050	Rotary converters ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
85.01.060	Parts of the goods of tariff Nos. 85.01.010 to 85.01.050	25%
85.01.070	Liquid dielectric transformers ... ..	25%
85.01.080	Other transformers and parts ... ..	25%
85.01.090	Static converters, rectifiers and rectifying apparatus ...	35%
85.01.100	Inductors ... ..	35%
85.01.110	Parts of the goods of tariff Nos. 85.01.070, 85.01.090 and 85.01.100 ... ..	25%
85.02.000	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electromagnetic and per- manent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and coupling; electro-magnetic brakes; electro-magnetic lifting heads ... ..	25%
85.03.002	Batteries specially designed for use with portable lighters ... ..	45%
85.03.003	Other primary cells and primary batteries ... ..	55%
85.03.009	Parts of primary cells and primary batteries ... ..	45%
85.04.011	Batteries for road motor vehicles ... ..	45%
85.04.019	Other electric accumulators ... ..	45%
85.04.020	Parts electrical accumulators ... ..	35%
85.05.000	Tools for working in the hand, with self-contained electric motor ... ..	25%
85.06.010	Vacuum cleaners and floor polishers ... ..	45%
85.06.020	Vented hoods and room fans ... ..	45%
85.06.030	Food grinders and mixers, fruit-juice extractors ...	45%
85.06.040	Other electro-mechanical domestic appliances with electro-mechanical self-contained electric motors	45%
85.06.051	Parts of goods falling under tariff No. 85.06.020 ...	35%
85.06.059	Parts, other than those of tariff No. 85.06.051 ...	35%
85.07.009	Other shavers and hair clippers with self-contained electric motor ... ..	45%
85.08.001	Electrical starting and ignition equipment suitable for use in road motor vehicles ... ..	35%
85.08.002	Sparking plugs and glow plugs, assembled ... ..	45%
85.08.004	Other electrical starting and ignition equipment ...	35%
85.08.009	Parts of electrical starting and ignition equipment ...	25%
85.09.000	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles ... ..	35%
85.10.001	Miners electric safety lamps ... ..	35%
85.10.009	Other electric battery lamps ... ..	45%
85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof ... ..	25%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
85.11.020	Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus ... ..	25%
85.12.010	Electric instantaneous or storage water heaters and immersion heaters for permanent installation ...	35%
85.12.020	Electric soil heating apparatus and electric heating apparatus ... ..	45%
85.12.030	Electric hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) ... ..	45%
85.12.040	Electric smoothing irons ... ..	45%
85.12.050	Electro-thermic domestic appliances ... ..	45%
85.12.060	Electric heating resistors (other than carbon) ... ..	45%
85.12.071	Parts of goods falling under tariff No. 85.12.010 ...	35%
85.12.079	Parts, other ... ..	35%
85.13.010	Electrical, line telephonic or telegraphic apparatus ...	45%
85.13.020	Parts ... ..	35%
85.14.011	Apparatus including stands for microphones ... ..	45%
85.14.012	Microphones specially designed for dictating machines	35%
85.14.021	Parts of microphones specially designed for dictating machines ... ..	45%
85.14.029	Parts, other ... ..	45%
85.15.010	Transmitters and transmitter-receivers ... ..	45%
85.15.021	Assembled or partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.022	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers ... ..	35%
85.15.023	Colour television receivers including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations ...	80%
85.15.031	Assembled or partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.032	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers ... ..	Each Sh. 50 or 55%
85.15.033	Monochrome television receivers including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations	80%
85.15.040	Radio-broadcast receivers, designed or adopted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.051	Assembled or partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ... ..	80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
85.15.052	Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ... ..	45%
85.15.061	Assembled or partly assembled other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers ... ..	80%
85.15.062	Unassembled other radio-broadcasting receivers, including receivers incorporating sound recorders or reproducers ... ..	Each Sh. 30 or 55%
85.15.070	Radiotelephonic or radio-telegraphic receivers ...	25%
85.15.080	Television cameras ... ..	45%
85.15.090	Radio navigational aid apparatus, radar apparatus and radio remote control apparatus ... ..	45%
85.14.101	Parts suitable for use as parts of radio or television receiving sets or radiograms ... ..	45%
85.15.109	Parts, other than those of tariff No. 85.15.101 ... ..	45%
85.17.009	Other sound or signal alarms ... ..	45%
85.18.000	Electrical capacitors, fixed or variable ... ..	45%
85.19.011	Electrical apparatus for making and breaking electrical circuits suitable for use in road motor vehicles or domestic appliances ... ..	45%
85.19.012	Electrical apparatus for making and breaking electrical circuits suitable for use in radio or television receiving sets or radiograms ... ..	45%
85.19.019	Electrical apparatus for making and breaking electrical circuits suitable for other uses ... ..	45%
85.19.020	Printed circuits and parts thereof ... ..	45%
85.19.030	Resistors, fixed or variable (including potentiometers), other than heating resistors and parts thereof ... ..	45%
85.20.011	Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less excluding tubular, miniature or coloured indicator lamps ... ..	45%
85.20.019	Other filament lamps ... ..	45%
85.20.020	Discharge lamps (other than ultra-violet lamps) ..	45%
85.20.040	Infra-red lamps, ultra-violet lamps and arc-lamps ..	45%
85.20.051	Parts of goods falling under tariff No. 85.20.011 ... ..	45%
85.20.059	Parts of other discharge lamps, etc ... ..	45%
85.21.010	Cathode-ray television picture tubes ... ..	45%
85.21.020	Other electronic valves and tubes (including television camera tubes) ... ..	25%
85.21.031	Diodes, transistors and similar semi-conductor devices (photocells including photodiodes and photo-transistors) for radio, television receiving sets or for radiogram use ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
85.21.032	Light emitting diodes ... ..	45%
85.21.039	Other diodes, transistors and semi-conductor devices, photocells (including photodiodes and phototransis- tors) ... ..	45%
85.21.040	Electronic microcircuits ... ..	25%
85.21.050	Piezo-electric crystals, mounted ... ..	45%
85.21.069	Parts of electronic valves, tubes, circuits, etc ...	45%
85.22.021	Mixing units for sound reproduction ... ..	60%
85.22.029	Other, electrical appliances ... ..	45%
85.23.001	Insulated wire; having conductors of plain, high conductivity copper or a aluminium wires, sheathed with polythylene, polyvinylchloride or both, whether or not steel wire armoured, of which the single or any individual core, as the case may be, exceeds 2.0 mm. in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm. ...	45%
85.23.002	Insulated wire, having conductors of plain, high conductivity copper or aluminium wire, lacquered, enamelled or anodized, but not sheathed, or which the overall greatest cross-sectional width is between 0.2 mm. and 2 mm. inclusive ... ..	80%
85.23.009	Other insulated wire ... ..	45%
85.24.001	Insulated wire, suitable for use in domestic apparatus and appliances or for road motor vehicles ... ..	35%
85.24.009	Other carbon articles ... ..	35%
85.25.010	Insulators of glass ... ..	35%
85.25.020	Insulators of ceramic materials ... ..	35%
85.25.030	Insulators of other materials ... ..	35%
85.26.010	Insulating fittings of glass ... ..	35%
85.26.020	Insulating fittings of ceramic materials ... ..	35%
85.26.030	Insulating fittings of other materials ... ..	35%
85.27.000	Electrical conduit tubing joints therefor, of base metal line with insulating material ... ..	35%
85.28.000	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this chapter ... ..	35%
87.01.020	Road tractors for semi-trailers ... ..	35%
87.02.011	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1,200 cubic centimetres ... ..	45%
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 ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
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 ... ..	55%
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 ... ..	80%
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 ... ..	110%
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 ... ..	35%
87.02.021	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of engine capacity not exceeding 1,200 cubic centimetres ... ..	45%
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 ... ..	45%
87.02.023	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres ... ..	55%
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 ... ..	80%
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 ... ..	110%
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 ... ..	35%
87.02.028	Buses with seating capacity of more than 14 passengers, assembled ... ..	45%
87.02.029	Buses with seating capacity of more than 14 passengers, unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
87.02.031	Motor vehicles for transport of goods or materials (lorries, trucks) of carrying capacity of 3 tonnes or less (excluding station wagons and minibuses, with or without seats, windows or windows panels) ...	35%
87.02.032	Motor vehicles for transport of materials (lorries, trucks) of carrying capacity of more than 3 tonnes	35%
87.02.034	Dumpers ... ..	35%
87.02.039	Other motor vehicles for the transport of goods or materials ... ..	30%
87.03.002	Motor vehicles fitted with ladders or elevator platforms for maintaining overhead cables or street lighting, etc	35%
87.03.003	Spraying lorries of all kinds ... ..	35%
87.03.009	Other special purpose motor lorries, etc ... ..	35%
87.04.001	Chassis fitted with engines for track-laying tractors of tariff No. 87.01.010 ... ..	35%
87.04.002	Chassis fitted with engines for road tractors for semi-trailers of tariff No. 87.01.020 ... ..	35%
87.04.003	Chassis fitted with engines for wheeled tractors of tractors of tariff No. 87.01.030 ... ..	25%
87.04.004	Chassis fitted with engines for vehicles of heading No. 87.02 ... ..	35%
87.04.009	Chassis fitted with engines for vehicles of heading No. 87.03 ... ..	35%
87.05.001	Bodies for track-laying tractors of tariff No. 87.01.010	35%
87.05.002	Bodies for road tractors for semi-trailers of tariff No. 87.01.020 ... ..	35%
87.05.003	Bodies for wheeled tractors of tariff No. 87.01.030 ...	25%
87.05.004	Bodies for vehicles of heading No. 87.02 ... ..	35%
87.05.009	Bodies for vehicles of heading No. 87.03 ... ..	35%
87.06.000	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03 ... ..	35%
87.07.010	Works trucks; tractors of the type used on railway station platforms ... ..	35%
87.07.020	Parts for works trucks, etc. ... ..	35%
87.09.000	Motor-cycles, auto-cycles and cycles fitted with an auxiliary, with or without side-cars; side-cars of all kinds ... ..	45%
87.10.000	Cycles (including delivery tricycles), not motorized	Each Sh. 151.25 or 80%
87.12.001	Parts and accessories of motor cycles, motorized cycles and side-cars of heading No. 87.09 ... ..	45%
87.12.003	Frames, together with front forks and back stay for bicycles (including delivery tricycles) of heading No. 87.10 ... ..	Each Sh. 53.25 or 70%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
87.12.004	Frames without front fork and back stay for bicycles (including delivery tricycles) of heading No. 87.10	Each Sh. 35.10 or 70%
87.12.005	Front forks for bicycles (including delivery tricycles) of heading No. 87.10	Each Sh. 10.90 or 70%
87.12.006	Back stays for bicycles (including delivery tricycles) of heading No. 87.10	Each Sh. 7.25 or 70%
87.12.007	Handle-bars (with or without fittings) for goods falling under heading No. 87.10	Each Sh. 13.50 or 70%
87.12.008	Saddles for goods falling under heading No. 87.10	Each Sh. 10 or 70%
87.12.009	Rims for cycles (including delivery tricycles) of heading No. 87.10	Each Sh. 3.65 or 70%
87.12.010	Other parts and accessories of heading No. 87.10	55%
87.13.011	Baby carriages	45%
87.13.019	Parts of baby carriages	45%
87.14.011	Trailers and semi-trailers of the caravan type for housing or camping, unassembled	35%
87.14.012	Trailers and semi-trailers of the caravan type for housing or camping, assembled	80%
87.14.021	Trailers and semi-trailers for the transport of goods, unassembled	35%
87.14.022	Trailers and semi-trailers for the transport of goods assembled	80%
87.14.023	Trailers and semi-trailers specially designed for collection and disposal of refuse, unassembled	35%
87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse, assembled	80%
87.14.031	Wheelbarrows	80%
87.14.032	Sack-trucks, hand trolleys and similar hand-propelled vehicles	45%
87.14.033	Carts (public service) for collection and disposal of refuse	45%
87.14.039	Other vehicles	80%
87.14.041	Axles, including stub axles	65%
87.14.049	Parts, other	35%
88.01.000	Balloons and airships	25%
88.02.010	Aircraft not fitted with means of mechanical propulsion (gliders and kites; rotochutes)	25%
88.02.020	Helicopters	45%
88.02.030	Aircraft mechanically propelled (other than helicopters) of an unladen weight not exceeding 2,000 kg.	45%
88.02.040	Aircraft mechanically propelled (other than helicopters), of unladen weight exceeding 2,000 kg. but not exceeding 15,000 kg.	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
88.02.050	Aircraft, mechanically propelled (other than helicopters), of unleaden weight exceeding 15,000 kg.	25%
88.04.000	Parachutes and parts thereof and accessories thereto	25%
88.05.001	Catapults and similar aircraft landing gear; ground flying trainers ... ..	35%
88.05.009	Parts of catapults ... ..	25%
89.01.020	Yachts and other vessels for pleasure or sports ...	45%
89.01.030	Tankers of all kinds ... ..	45%
89.01.040	Other vessels for the transport of goods including vessels for the transport of both passengers and goods ... ..	45%
89.01.050	Trawlers and other fishing vessels, factory ships and other ships used in activities directly connected with fishing operations ... ..	45%
89.01.060	Other vessels ... ..	45%
90.01.001	Lenses, prisms, etc. suitable for use with articles, of of tariff Nos. 90.05.000 and 90.07.020 or 90.09.009	45%
90.01.009	Other lenses ... ..	25%
90.02.001	Lenses, prisms, etc. suitable for use with the articles of tariff Nos. 90.05.000 and 90.07.090 or 90.09.009	45%
90.02.009	Other lenses mounted ... ..	25%
90.03.001	Frames and mountings for goggles, other than those of tariff No. 90.04.002 ... ..	35%
90.03.009	Other frames and mountings ... ..	35%
90.04.009	Other spectacles, pince-nez, lorgnettes and the like	35%
90.05.000	Refracting telescopes (monocular and binocular), prismatic or not ... ..	45%
90.07.019	Other photographic cameras ... ..	45%
90.07.020	Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20 ...	45%
90.07.039	Parts, other ... ..	45%
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 ... ..	55%
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 ... ..	45%
90.08.030	Parts and accessories of cinematographic cameras, etc.	45%
90.09.000	Image projectors (other than cinematographic projectors), photographic (except cinematographic) enlargers and reducers ... ..	45%
90.10.010	Photocopying and thermo-copying apparatus ...	45%
90.10.020	Parts of and accessories for use with the photocopying and thermo-copying apparatus ... ..	35%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
90.10.031	Apparatus and equipment of a kind used in photographic or cinematographic laboratories ... ..	25%
90.10.039	Screens for projectors ... ..	45%
90.13.001	Hand magnifying glasses and magnifiers ... ..	35%
90.13.002	Searchlights and spotlights ... ..	45%
90.13.003	Lasers, other than laser diodes ... ..	35%
90.13.009	Other optical appliances ... ..	25%
90.14.020	Surveying (including photogrammetrical surveying); hydrographic, meteorological, hydrological and geographical instruments, non-electrical; rangefinder (excluding radar apparatus) ... ..	25%
90.15.000	Balances of a sensitivity of 5 cg. or better, with or without their weights ... ..	25%
90.16.011	Measuring rods, tape measures, spring rules and the like	45%
90.16.012	Wooden school rulers ... ..	55%
90.16.019	Other marking and measuring instruments ... ..	25%
90.16.021	Parts and accessories of goods falling under tariff No. 90.16.011 ... ..	45%
90.16.029	Parts and accessories, other ... ..	25%
90.18.001	Massage apparatus of a kind used domestically ... ..	55%
90.18.003	Breathing appliances, other ... ..	35%
90.21.000	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses ... ..	25%
90.22.000	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics) ... ..	25%
90.23.001	Hydrometers, etc. suitable for use as parts or accessories of motor vehicles ... ..	35%
90.23.002	Hydrometers, etc. of a type used for domestic purposes	35%
90.23.009	Other hydrometers and similar instruments ... ..	35%
90.24.001	Measuring instruments, suitable for use in motor vehicles ... ..	35%
90.24.002	Measuring instruments suitable for use in domestic appliances ... ..	35%
90.24.009	Other measuring devices for liquids or gasses ... ..	35%
90.25.001	Exposure metres ... ..	45%
90.25.009	Other instruments for scientific analysis ... ..	25%
90.26.001	Liquid metres ... ..	45%
90.26.002	Gas metres ... ..	25%
90.26.009	Other metres ... ..	25%
90.27.001	Revolution counters, etc. as integral parts of industrial machinery ... ..	35%
90.27.003	Revolution counters, etc. suitable for use in road motor vehicles ... ..	35%
90.27.009	Other revolution counters ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
90.28.011	Electronic automatic regulators (controllers) suitable for use in motor vehicles ... ..	35%
90.28.012	Electrical revolution counters, production counters and like, as integral parts of industrial machinery ...	25%
90.28.013	Electrical revolution counters, production counters and the like, other ... ..	35%
90.28.019	Electronic automatic regulators (controllers), other ...	25%
90.28.020	Electronic instruments and apparatus for measuring or detecting ionizing radiations ... ..	25%
90.28.030	Other electronic instruments and apparatus ... ..	25%
90.28.040	Non-electronic automatic regulators (control units) ...	25%
90.28.050	Other non-electric instruments and apparatus ... ..	25%
90.29.000	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading Nos. 90.23, 90.24, 90.26, 90.27 or 90.28 ...	35%
91.01.000	Pocket-watches, wrist-watches and other watches including stop-watches ... ..	55%
91.02.000	Clocks with watch movements (excluding clocks of heading No. 91.03) ... ..	45%
91.03.000	<b>Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels ... ..</b>	<b>35%</b>
91.04.009	Other clocks ... ..	45%
91.05.001	Vibra-corders, other machinery time recorders, industrial time control clocks and other clocks ... ..	35%
91.05.009	Other time of day recording apparatus ... ..	45%
91.06.000	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	35%
91.07.000	Watch movements (including stop-watch movements) assembled ... ..	45%
91.08.000	Clock movements, assembled ... ..	45%
91.09.000	Watch cases and parts of watch cases ... ..	45%
91.10.000	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof ... ..	45%
91.11.000	Other clock and watch parts ... ..	45%
92.01.000	<b>Pianos, including automatic pianos, (whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps ... ..</b>	<b>45%</b>
92.02.000	Other string musical instruments ... ..	45%
92.03.000	Pipe and reed organs, including harmoniums and the like ... ..	45%
92.04.000	Accordions, concertinas and similar musical instruments; mouth organs ... ..	45%
92.05.000	Other wind musical instruments ... ..	45%
92.06.000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets) ... ..	45%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
92.07.000	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions) ... ..	45%
92.08.000	Musical instruments not falling within any other heading of this chapter (for example, fair-ground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds, decoy calls and effects of all kinds, mouth-blown sound signalling instruments (for example, whistles and boat-wains' pipes) ... ..	45%
92.10.001	Musical instrument strings ... ..	45%
92.10.009	Other parts or accessories of musical instruments ...	45%
92.11.010	Coin-operated electric gramophones ... ..	45%
92.11.021	Other electric gramophones and record-players, assembled or partly assembled ... ..	80%
92.11.022	Other electric gramophones and record-players, unassembled ... ..	45%
92.11.031	Television image and sound recorders and reproducers, magnetic, assembled or partly assembled ... ..	80%
92.11.032	Television image and sound recorders and reproducers, magnetic unassembled ... ..	70%
92.11.041	Dictating machines ... ..	35%
92.11.049	Other sound recorders and reproducers ... ..	80%
92.12.011	Prepared metal or artificial plastic tapes or films, unmounted, for the manufacture of cassettes for mechanical sound or similar recording ... ..	45%
92.12.019	Other prepared media for sound or similar recordings, including prepared record blanks and matrices ...	80%
92.12.021	Gramophone records of 7" diameter or less ... ..	55%
92.12.022	Gramophone records, other ... ..	55%
92.12.025	Computer tapes or discs ... ..	80%
92.12.029	Other recordings ... ..	45%
92.13.001	Foot pedals specially designed for dictating machines	45%
92.13.009	Other parts and accessories for gramophones, etc ...	45%
93.01.000	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths thereof	25%
93.02.000	Revolvers and pistols, being firearms ... ..	25%
93.04.000	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line throwing guns and the like ... ..	25%
93.05.000	Arms of other descriptions, including air, spring and similar pistols, rifles and guns ... ..	25%
93.06.000	Parts of arms, including gun barrel blanks, but not including parts of side-arms ... ..	25%
93.07.010	Sporting, hunting or target shooting ammunition and parts thereof, including bullets and shots ... ..	25%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
94.01.011	Chairs and other seats of metal ... ..	80%
94.01.012	Other chairs and seats ... ..	80%
94.01.020	Parts of chairs and other seats ... ..	80%
94.02.001	Hairdressers' chairs ... ..	45%
94.02.002	Other specialized furniture ... ..	25%
94.02.003	Parts of chairs falling under tariff No. 94.02.001 ...	45%
94.03.011	Metal beds, other than medical metal beds ... ..	80%
94.03.012	Other metal furniture ... ..	80%
94.03.020	Other furniture of wood ... ..	80%
94.03.030	Other materials and parts thereof ... ..	80%
94.03.031	Other furniture of other material ... ..	80%
94.03.039	Parts of other furniture ... ..	80%
94.04.001	Spring mattresses, and mattresses of expanded foam or sponge rubber or expanded, foam or sponge artificial plastic material ... ..	80%
94.04.002	Other mattresses ... ..	80%
94.04.003	Mattress supports and similar stuffed furnishings of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material ... ..	80%
94.04.009	Other mattress supports and stuffed furnishing ...	80%
95.05.001	Articles of personal adornment including beads ...	55%
95.05.009	Other worked and carving materials ... ..	45%
95.08.001	Articles of personal adornment including beads ...	45%
95.08.009	Other worked vegetable material ... ..	45%
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 ...	45%
96.01.002	Hand scrubbing brushes and footwear cleaning brushes of natural fibres ... ..	45%
96.01.003	Paints, distemper, varnish and similar brushes ...	45%
96.01.004	Prepared knots and tufts for broom or brush making	35%
96.01.009	Other brooms and brushes ... ..	45%
96.05.000	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material ... ..	45%
96.06.001	Hand sieves, etc. of a kind used for domestic purposes	35%
96.06.009	Other hand sieves and hand riddles ... ..	45%
97.01.000	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs ... ..	45%
97.02.000	Dolls ... ..	45%
97.03.000	Other toys; working models of a kind used for recreational purposes ... ..	45%
97.04.002	Coin-operated machines, amusement ... ..	80%
97.04.009	Other equipment for parlour, table and funfair games for adults or children ... ..	80%

## SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	New Rate of Duty
97.05.000	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs; nativity scenes and figures therefor) ... ..	55%
97.06.001	Golf clubs and parts; golf balls, putters, retrievers and inserts ... ..	45%
97.06.003	Tennis and squash racquets, etc. ... ..	Free
97.06.009	Other gynasium appliance ... ..	45%
97.07.001	Artificial flies for fishing ... ..	45%
97.07.009	Other fishing and hunting requisites ... ..	45%
97.08.000	Roundabouts, swings, shooting galleries and other fairground amusements, travelling circuses, travelling menageries and travelling theatres ... ..	45%
98.01.001	Blanks for buttons, etc. ... ..	35%
98.01.009	Other buttons and button moulds ... ..	65%
98.02.001	Slide fasteners ... ..	65%
98.02.009	Parts of slide fasteners ... ..	35%
98.03.001	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil holders and similar holders, propelling pencils and sliding pencils (other than those of heading No. 98.05) ... ..	80%
98.03.002	Pressure points for ball point ... ..	35%
98.03.009	Other parts and fittings ... ..	80%
98.04.000	Pen nibs and nib point ... ..	35%
98.05.001	Writing and drawing chalks ... ..	35%
98.05.009	Other pencils, etc ... ..	80%
98.06.000	Slates and boards, with writing or drawing surfaces, whether framed or not ... ..	35%
98.07.000	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand, hand-operated composing sticks and hand printing sets incorporating such composing sticks ... ..	45%
98.08.001	Typewriter ribbons, inked and on spools, ink-pads, with or without boxes ... ..	80%
98.08.009	Other ribbons ... ..	45%
98.09.000	Sealing wax (including bottle-sealing wax) in sticks, cakes, or similar forms, copying pastes with a basis for gelatin, whether or not on a paper or textile backing ... ..	35%
98.10.001	Portable lighters complete or incomplete (including bodies) ... ..	Each Sh. 3.05 or 55%
98.10.009	Other mechanical lighters ... ..	45%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
98.11.001	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ... ..	55%
98.11.009	Cigar and cigarette holders and parts thereof ...	55%
98.12.000	Combs, hair-slides and the like ... ..	45%
98.14.000	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor ... ..	45%
98.15.001	Vacuum flasks, complete with cases ... ..	35%
98.15.002	Other vacuum vessels, complete with cases ... ..	35%
98.15.009	Parts, other than glass inners ... ..	35%
98.16.000	Tailor's dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing ... ..	35%

## THIRD SCHEDULE

(s. 9)

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

1. In item 1 (coffee), delete the words "Duty shall be payable on all" in paragraph (2) and insert "Except as provided in paragraph (3), duty shall be payable on".
2. In item 1 (coffee), renumber paragraphs (3), (4), (5) and (6) to read (4), (5), (6) and (7) respectively and insert the following new paragraph—

(3) Duty shall be payable on coffee sold at the Nairobi Coffee Auction and entered for export to the Preferential Trade Area member states as follows—

<i>Price per tonne including commission</i>	<i>P.T.A. Rate of Duty</i>
K£1,000 or less ... ..	Free.
Exceeding K£1,000 but not exceeding K£1,500 ...	7 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£1,500 but not exceeding K£2,000 ...	8.75 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,000 but not exceeding K£2,500 ...	10.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,500 but not exceeding K£3,000 ...	12.25 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,000 but not exceeding K£3,500 ...	14 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,500 ... ..	17.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.

3. In item 2 (tea), delete the words "Duty shall be payable on all" in paragraph (2) and insert "Except as provided in paragraph (3), duty shall be payable on".

## THIRD SCHEDULE—(Contd.)

4. In item 2 (tea), renumber paragraph (3) to read (4) and insert the following new paragraph—

(3) Duty shall be payable on tea for export to the Preferential Trade Area member states on the value of the appropriate grade or description thereof f.o.b. at the port or place of export as follows—

<i>F.O.B. value per tonne</i>	<i>P.T.A. Rate of Duty</i>
K£1,000 or less ... ..	Free.
Exceeding K£1,000 but not exceeding K£1,500 ...	7 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£1,500 but not exceeding K£2,000 ...	8.75 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,000 but not exceeding K£2,500 ...	10.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,500 but not exceeding K£3,000 ...	12.25 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,000 but not exceeding K£3,500 ...	14 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,500 ... ..	17.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.

5. In item 2 (tea), delete paragraph (4) and insert the following new paragraph—

(5) Duty payable under paragraphs (2) and (3) shall be paid to the Commissioner.

## FOURTH SCHEDULE

(s. 16)

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

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
08-10.000	.. Fruit (whether or not cooked), preserved by freezing, not containing added sugar ..	} Taxable Value	
15.10.020	.. Fatty alcohols .. .. .		35%
18.06.001	.. Chocolate confectionery .. .. .		35%
18.06.002	.. Chocolate powder, sweetened cocoa powder, chocolate spread and chocolate couvertures ..		35%
18.06.009	.. Other preparations containing cocoa ..		35%
19.02.001	.. Malt extract .. .. .		35%
19.08.002	.. Biscuits .. .. .		35%
19.08.009	.. Other pastry, cakes, etc. .. .. .		35%
20.04.000	.. Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized) ..		35%
20.05.001	.. Jams and marmalades .. .. .		35%
20.05.009	.. Fruit jellies, fruit pureé and fruit pastes ..		35%
20.06.021	.. Pineapple, tinned .. .. .		35%
20.06.029	.. Other fruit and nuts, otherwise prepared or preserved .. .. .		35%
20.07.010	.. Orange juice .. .. .		35%
20.07.020	.. Grape fruit juice .. .. .		35%
20.07.030	.. Juice of any other citrus fruit .. .. .		35%
20.07.040	.. Pineapple juice .. .. .		35%
20.07.050	.. Tomato juice .. .. .		35%
20.07.061	.. Passion fruit juice .. .. .		35%
20.07.069	.. Juice of any other fruit or vegetable ..		35%
20.07.070	.. Mixtures of fruit or vegetable juices ..		35%
22.01.001	.. Waters including spa waters and aerated waters .. .. .		60%
22.01.002	.. Other waters, ice and snow .. .. .	50%	
22.02.001	.. Lemonade, flavoured spa waters and flavoured aerated waters .. .. .	50%	
22.02.009	.. Other non-alcoholic beverages (not including fruit and vegetable juices) .. .. .	50%	
22.03.001	.. Stout .. .. .	} Per litre	KSh. 6/08
22.03.009	.. Other beer (including ale and porter) ..		KSh. 6/08
22.04.000	.. Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol .. .. .	} Taxable Value	
22.05.001	.. Still wines, not in bottle .. .. .		75%
22.05.002	.. Still wines, in bottle .. .. .		75%
22.05.003	.. Sparkling wines, champagne .. .. .		75%
22.05.004	.. Sparkling wines, other .. .. .		75%
22.05.005	.. Grape must .. .. .	75%	

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
22.06.001	.. Vermouths, and other wines, not in bottle ..	} Per litre	75%
22.06.009	.. Vermouths and other wines, in bottle ..		75%
22.07.001	.. Beer not made from malt .. .. .		50%
22.07.002	.. Cider, in bottle .. .. .		KSh. 6.30
22.07.003	.. Cider, not in bottle .. .. .		KSh. 6.30
22.07.009	.. Other fermented beverages .. .. .		75%
22.08.001	.. Denatured spirits .. .. .		35%
22.08.009	.. Other ethyl alcohol or neutral spirits ..		35%
22.09.011	.. Whisky, not in bottle .. .. .		50%
22.09.019	.. Whisky, in bottle .. .. .		50%
22.09.021	.. Brandy, not in bottle .. .. .	50%	
22.09.022	.. Brandy, in bottle .. .. .	50%	
22.09.023	.. Other spirits obtained by distilling wine or grape marc, not in bottle .. .. .	50%	
22.09.029	.. Other spirits obtained by distilling wine or grape marc, in bottle .. .. .	50%	
22.09.031	.. Gin and geneva, not in bottle .. .. .	50%	
22.09.032	.. Gin and geneva, in bottle .. .. .	50%	
22.09.033	.. Vodka, not in bottle .. .. .	50%	
22.09.034	.. Vodka, in bottle .. .. .	50%	
22.09.035	.. Rum, not in bottle .. .. .	50%	
22.09.036	.. Rum, in bottle .. .. .	50%	
22.09.037	.. Liqueurs and other spirituous beverages, not in bottle .. .. .	50%	
22.09.038	.. Liqueurs and other spirituous beverages, in bottle .. .. .	50%	
22.09.039	.. Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages .. .. .	50%	
22.09.051	.. Other spirits, not in bottle .. .. .	50%	
22.09.059	.. Other spirits, in bottle .. .. .	50%	
23.07.001	.. Dog biscuits and prepared pet foods ..	25%	
27.10.011	.. Aviation gasolene (spirit) .. .. .	} Per litre	Cents 130.5
27.10.012	.. Motor spirit (gasolene) premium .. .. .		264.3
27.10.013	.. Motor spirit (gasolene) regular .. .. .		235.2
27.10.030	.. Other light petroleum oils and preparations ..		130.5
27.10.041	.. Jet fuel (kerosene type) .. .. .		10
27.10.042	.. Kerosene, special boiling point spirits and white spirits .. .. .		10
27.10.062	.. Gas oil (automotive light, amber for high speed engines) .. .. .		108.7
27.10.081	.. Lubricating oil .. .. .		45
27.10.082	.. Lubricating grease .. .. .		80
27.11.010	.. Liquefied propane and butane .. .. .		20
27.11.020	.. Liquefied gaseous hydrocarbons, other than propane and butane .. .. .	} Per kg.	20
27.11.030	.. Petroleum gases and other gaseous hydrocarbons in the gaseous state .. .. .		20

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
27.17.000	Electric current (optional heading) .. ..	Per kilowatt hour	Cent 1
33.06.002	Toilet waters containing alcohol .. ..	} Taxable Value	50%
33.06.004	Joss sticks and joss paper .. ..		50%
33.06.005	Shampoo .. ..		50%
33.06.009	Other perfumery, cosmetics and toilet preparations .. ..		50%
34.05.009	Other polishes and creams .. ..		35%
37.01.009	Other photographic plates and film .. ..	} Taxable Value	50%
37.02.000	Film in rolls, sensitized, unexposed, perforated or not .. ..		50%
37.03.000	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed ..	} Taxable Value	50%
37.07.004	Other, cinematographic film of a width not exceeding 8 mm .. ..		Cents 30
37.07.005	Other cinematographic film of a width exceeding 8 mm but not exceeding 16 mm ..	} Per metre	Cents 30
37.07.009	Other cinematographic film of a width exceeding 16 mm .. ..		Cents 30
37.08.000	Chemical products and flash light materials of a kind and in a form suitable for use in photography .. ..		100%
38.11.011	Room deodorizers not falling under heading No. 36.06 .. ..	} Taxable Value	50%
39.07.030	Ornamental articles and objects of personal adornment .. ..		50%
42.01.000	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal .. ..		50%
42.02.010	Handbags (excluding those of wickerwork or basket work) .. ..	} Taxable Value	50%
42.02.020	Travel goods and toilet cases .. ..		50%
42.02.030	Satchels and brief-cases .. ..		50%
42.02.040	Other similar containers .. ..		50%
42.03.009	Other articles of apparel and clothing accessories of leather or of composition leather .. ..		50%
43.03.009	Other articles of furskin .. ..		50%
43.04.009	Other artificial fur and articles made thereof .. ..		50%
44.27.001	Articles of personal adornment including beads .. ..		50%
44.27.009	Other articles of wood, etc. .. ..		50%
49.02.009	Second-hand newspapers, journals and periodicals whether or not illustrated .. ..		75%
49.09.000	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings .. ..		35%
54.05.001	Canvas .. ..		50%

## FOURTH SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
54.05.009 ..	Other woven fabrics of flax or ramie ..		50%
58.01.010 ..	Carpets, carpeting and rugs of wool or fine animal hair ..		50%
58.01.020 ..	Carpets, carpeting and rugs of other textile materials ..		50%
62.01.010 ..	Electric blankets ..		100%
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 ..		50%
67.02.000 ..	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit ..		50%
67.03.000 ..	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like ..		75%
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) ..	Taxable Value	75%
69.13.001 ..	Articles of personal adornment ..		50%
70.19.001 ..	Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones ..		50%
70.19.009 ..	Other decorative glassware articles ..		50%
71.01.000 ..	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) ..		100%
71.02.010 ..	Diamonds, rough, unsorted ..		100%
71.02.030 ..	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted ..		100%
71.02.040 ..	Diamonds, other than industrial diamonds, cut or otherwise worked but not mounted ..		100%
71.02.050 ..	Other precious or semi-precious stones ..		100%
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) ..		100%
71.05.010 ..	Unwrought silver ..		75%
71.05.020 ..	Other silver ..		75%

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
71.06.000	.. Rolled silver, unworked or semi-manufactured .. .. .		75%
71.07.011	.. Gold bullion, non-monetary, unworked .. .. .		100%
71.07.012	.. Gold partly worked, non-monetary .. .. .		100%
71.08.000	.. Rolled gold on base metal of silver, unworked or semi-manufactured .. .. .		100%
71.09.010	.. Platinum and platinum alloys, unwrought (i.e. in lumps, grains, ingots and other primary forms) .. .. .		75%
71.09.020	.. Other metals of the platinum group and alloys thereof, unwrought (i.e. in lumps, grains, ingots and other primary forms) .. .. .		75%
71.09.030	.. Semi-manufactured platinum, etc., (i.e. bars, sheets, strips, tubes, wire and other semi-manufactured forms) .. .. .		75%
71.10.000	.. Rolled platinum or other platinum group metals on base metal or precious metal, unworked or semi-manufactured .. .. .		75%
71.11.010	.. Goldsmiths', etc., sweepings of gold, excluding sweepings containing other precious metals .. .. .		100%
71.11.020	.. Other waste and scrap of precious metal .. .. .		50%
71.12.000	.. Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) .. .. .		75%
71.13.000	.. Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal, rolled precious metal, other than goods falling within heading No. 71.12 .. .. .		75%
71.14.009	.. Other articles of precious metals .. .. .	} Taxable Value	75%
71.15.000	.. Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) .. .. .		75%
71.16.001	.. Beads and necklaces composed of artificial plastic material and other non-precious material .. .. .		50%
71.16.009	.. Other imitation jewellery .. .. .		50%
83.09.001	.. Beads and spangles of base metal .. .. .		35%
83.09.009	.. Other clasps, frames, etc., of base metal .. .. .		35%
83.14.009	.. Other signs and sign plates .. .. .		35%
84.14.000	.. Industrial and laboratory furnaces and ovens, non-electric .. .. .		35%
84.15.011	.. Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, assembled .. .. .		35%
84.15.012	.. Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, unassembled .. .. .		35%
84.15.013	.. Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, assembled .. .. .		35%

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
84.15.019	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, unassembled		35%
84.15.021	Deep freezers, domestic, assembled		35%
84.15.029	Deep freezers, domestic, unassembled		35%
84.15.031	Other refrigerators and refrigerating equipment, assembled		35%
84.15.039	Other refrigerators and refrigerating equipment, unassembled		35%
84.15.041	Parts of refrigerators, domestic		35%
84.15.049	Parts of refrigerators and refrigerating equipment other than domestic		35%
84.19.010	Dish washing machines		100%
84.22.010	Pulley tackle and hoists, other than skip hoists, winches and capstans		35%
84.22.020	Ships' derricks, cranes, other than cable cranes, mobile lifting frames	Taxable Value	35%
84.22.030	Elevators and conveyors, pneumatic		35%
84.22.040	Lifts and skip hoists	Taxable Value	35%
84.22.050	Escalators and moving pavements		35%
84.22.060	Other machinery		35%
84.22.070	Parts of lifting and handling machinery		35%
84.40.010	Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg.		100%
84.40.050	Drying-machines, other than industrial		100%
84.53.010	Analogue machines and hybrid machines		35%
84.53.020	Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one output unit		35%
84.53.030	Complete digital central processing unit; digital processors consisting of arithmetical, logical and control elements		35%
84.53.040	Separately consigned digital central (main) storage units		35%
84.53.050	Peripheral units, including control and adapting units (connectable directly or indirectly to central unit)		35%
84.53.060	Other off-line data processing equipment, n.e.s.		35%
84.58.000	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	Taxable Value	35%
85.06.010	Vacuum cleaners and floor polishers		100%
85.06.020	Vented hoods and room fans		100%
85.06.030	Food grinders and mixers; fruit-juice extractors		100%
85.06.040	Other electro-mechanical domestic appliances with electro-mechanical self-contained electric motors		100%
85.06.051	Parts of goods falling under tariff No. 85.06.020		100%

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
85.06.059 ..	Parts, other than those of tariff no. 85.06.051		100%
85.12.030 ..	Electric hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters)		100%
85.12.040 ..	Electric smoothing irons		100%
85.12.050 ..	Electro-thermic domestic appliances		35%
85.14.011 ..	Apparatus including stands for microphones		100%
85.14.012 ..	Microphones specially designed for dictating machines		100%
85.14.021 ..	Parts of microphones specially designed for dictating machines		100%
85.14.029 ..	Parts, other		100%
85.15.021 ..	Assembled or partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers		100%
85.15.022 ..	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers		100%
85.15.023 ..	Colour television receivers including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations		100%
85.15.031 ..	Assembled or partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers		100%
85.15.032 ..	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers		100%
85.15.033 ..	Monochrome television receivers including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations		100%
85.15.040 ..	Radio-broadcast receivers, designed or adopted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers	Taxable Value	100%
85.15.051 ..	Assembled or partly assembled portable radio broadcast receivers, including receivers incorporating sound recorders or reproducers		100%
85.15.052 ..	Unassembled portable radio broadcast receivers, including receivers incorporating sound recorders or reproducers		50%
85.15.061 ..	Assembled or partly assembled other radio broadcast receivers, including receivers incorporating sound recorders or reproducers		75%
85.15.062 ..	Unassembled other radio broadcasting receivers, including receivers incorporating sound recorders or reproducers		75%
85.15.080 ..	Television cameras		100%

## FOURTH SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
85.15.101 ..	Parts suitable for use as parts of radio or television receiving sets or radiograms ..		100%
85.21.010 ..	Cathode-ray television picture tubes ..		100%
85.21.031 ..	Diodes, transistors and similar semi-conductor devices, photo cells (including photodiodes and photo-transistors) for radio, television receiving set or for radiogram use ..		100%
85.22.021 ..	Mixing units for sound reproduction ..		50%
87.02.011 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1200 cubic centimetres ..		70%
87.02.012 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1200 cubic centimetres but not exceeding 1500 cubic centimetres ..		80%
87.02.013 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1500 cubic centimetres but not exceeding 1750 cubic centimetres ..		90%
87.02.014 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres ..		140%
87.02.015 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2000 cubic centimetres but not exceeding 2250 cubic centimetres ..		190%
87.02.016 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2250 cubic centimetres ..	Taxable Value	240%
87.02.017 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved by the Minister ..		30%
87.02.021 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1200 cubic centimetres ..		35%
87.02.022 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1200 cubic centimetres but not exceeding 1500 cubic centimetres ..		30%
87.02.023 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1500 cubic centimetres but not exceeding 1750 cubic centimetres ..		35%
87.02.024 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1750 cubic centimetres but not exceeding 2000 cubic centimetres ..		55%

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
87.02.025	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2000 cubic centimetres but not exceeding 2250 cubic centimetres		70%
87.02.026	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2250 cubic centimetres		85%
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 of the Minister		30%
87.02.028	Buses with seating capacity of more than 14 passengers, assembled		30%
87.02.029	Buses with seating capacity of more than 14 passengers, unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister		30%
87.14.041	Axles, including stub axles		50%
89.01.020	Yachts and other vessels for pleasure or sports		100%
90.07.019	Other photographic cameras		100%
90.07.020	Photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.20		100%
90.07.039	Parts, other		100%
90.08.010	Cinematographic cameras, projectors, sound recorders and sound-reproducers, combined or not, for film of less than 16mm. width, including cameras for double 8mm. film		100%
90.08.020	Cinematographic cameras, projectors, sound recorders and reproducers, combined or not for film of 16mm. width or greater, excluding cameras for double 8mm. film	Taxable Value	100%
90.08.030	Parts and accessories of cinematographic cameras, etc.		100%
90.09.000	Image projectors (other than cinematographic projectors), photographic (except cinematographic) enlargers and reducers		100%
90.10.031	Apparatus and equipment of a kind used in photographic or cinematographic laboratories		35%
90.10.039	Screens for projectors		100%
90.24.001	Measuring instruments suitable for use in motor vehicles		50%
90.24.002	Measuring instruments suitable for use in domestic appliances		35%
91.01.000	Pocket-watches, wrist-watches and other watches including stop-watches		50%
91.02.000	Clocks with watch movements (excluding clocks of heading No. 91.03)		50%
91.03.000	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels		50%

## FOURTH SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
91.04.001	.. Tower clocks .. .. .		50%
91.04.009	.. Other clocks .. .. .		50%
91.07.000	.. Watch movements (including stop-watch movements) assembled .. .. .		50%
91.08.000	.. Clock movements, assembled .. .. .		50%
91.09.000	.. Watch cases and parts of watch cases .. .. .		50%
91.10.000	.. Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof .. .. .		50%
91.11.000	.. Other clock and watch parts .. .. .		50%
92.11.010	.. Coin-operated electric gramophones .. .. .		100%
92.11.021	.. Other electric gramophones and record-players, assembled or partly assembled .. .. .		100%
92.11.022	.. Other electric gramophones and record-players, unassembled .. .. .		100%
92.11.031	.. Television image and sound recorders and reproducers, magnetic, assembled or partly assembled .. .. .	} Taxable Value	100%
92.11.032	.. Television image and sound recorders and reproducers, magnetic, unassembled .. .. .		100%
92.11.041	.. Dictating machines .. .. .		100%
92.11.049	.. Other sound recorders and reproducers .. .. .		100%
92.12.011	.. Prepared metal or artificial plastic tapes or films, unmounted, for the manufacture of cassettes for mechanical sound or similar recording .. .. .		35%
92.12.019	.. Other prepared media for sound or similar recordings, including prepared record blanks and matrices .. .. .		35%
92.12.029	.. Other recordings .. .. .		35%
92.13.001	.. Foot pedals specially designed for dictating machines .. .. .		100%
92.13.009	.. Other parts and accessories for gramophones, etc. .. .. .		100%
94.01.011	.. Chairs and other seats of metal .. .. .		50%
94.01.012	.. Other chairs and seats .. .. .		35%
94.02.001	.. Hairdressers' chairs .. .. .		35%
94.02.002	.. Other specialized furniture .. .. .		35%
95.05.001	.. Articles of personal adornment including beads .. .. .		50%
95.05.009	.. Other worked and carving materials .. .. .		50%
95.08.001	.. Articles fo personal adornment including beads .. .. .		50%
95.08.009	.. Other worked vegetable material .. .. .		50%
97.04.002	.. Coin-operated machines, amusement .. .. .		75%
97.04.009	.. Other equipment for parlour, table and fun-fair games for adults or children .. .. .		75%

## FOURTH SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
97.05.000 ..	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example artificial Christmas trees, Christmas stocking, imitation yule logs); nativity scenes and figures therefor .. .. .	} Taxable Value	75%
98.10.001 ..	Portable lighters complete or incomplete (including bodies) .. .. .		75%
98.10.009 ..	Other mechanical lighters .. .. .		75%
98.11.001 ..	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) .. .. .		75%
98.11.009 ..	Cigar and cigarette holders and parts thereof		75%
98.14.000 ..	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor .. .. .		35%

## FIFTH SCHEDULE

(s. 16)

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

Delete the reference to any existing tariff numbers and the corresponding tariff descriptions set out below appearing in Part I of the Second Schedule and insert the following:

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	00.01.000	Postal packages, not classified.
	00.02.000	Other commodities, not classified.
1	01.01.000	Live horses, asses, mules and hinnies.
	<b>01.02.010</b>	<b>Pure-bred breeding animals.</b>
	01.02.020	Other live animals of the bovine species.
	01.03.000	Live swine.
	01.04.010	Sheep.
	01.04.020	Goats.
	01.05.010	Live poultry of a weight not exceeding 185 grammes.
	01.05.020	Other live poultry.
	01.06.010	Live animals of a kind mainly used for human food, not elsewhere specified.
	01.06.020	Animals, live, not elsewhere specified (including zoo animals, dogs, cats, insects, etc.).
2	02.01.010	Meat of bovine animals, with bone-in.
	02.01.020	Meat of bovine animals, boneless.
	02.01.030	Meat of sheep and goats.
	02.01.040	Meat of swine.
	02.01.050	Meat of horses, asses, mules and hinnies.
	02.01.060	Offals.
	02.02.000	Dead poultry (that is to say, fowls, ducks, geese, turkeys, and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen.
	02.03.000	Poultry liver, fresh, chilled, frozen, salted or in brine.
	02.04.000	Other meat and edible meat offals, fresh, chilled or frozen.
	02.05.000	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked.
	02.06.011	Bacon, ham and other meat of domestic swine, salted or dried.
	02.06.012	Bacon, ham and other meat of domestic swine, smoked.
	02.06.021	Meat and edible meat offals, not elsewhere specified, salted, in brine, or dried.
	02.06.022	Meat and edible meat offals, not elsewhere specified, smoked.
3	03.01.011	Live fish.
	03.01.019	Fresh fish (dead) or chilled (excluding fillets).
	03.01.020	Frozen fish (excluding fillets).
	03.01.030	Fish fillets, fresh or chilled.
	03.01.040	Fish fillets, frozen.
	03.02.010	Fish meal fit for human consumption.
	03.02.020	Cod, not in fillets, dried, whether or not salted.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	03.02.030	Fish, dried (other than cod of tariff No. 03.02.020), salted or in brine.
	03.02.040	Smoked fish.
	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.
4	04.01.001	Milk, fresh.
	04.01.002	Cream, fresh.
	04.05.010	Eggs in shell.
	04.05.020	Other birds eggs and egg yolks.
	04.06.000	Natural honey.
5	05.01.000	Human hair, unworked, whether or not washed or scoured; waste of human hair.
	05.02.000	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.
	05.03.000	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material.
	05.04.001	Sausage casings.
	05.04.009	Other guts, bladders and stomachs of animals.
	05.05.000	Fish waste.
	05.07.000	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
	05.08.000	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.
	05.09.001	Ivory, elephant.
	05.09.002	Teeth, hippopotamus.
	05.09.003	Horn, rhinoceros.
	05.09.004	Ivory and teeth of other animals.
	05.09.005	Powder and waste of ivory.
	05.09.009	Other animal products such as tortoise shell, antlers, hooves, etc.
	05.12.000	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells.
	05.13.000	Natural sponges.
	05.14.001	Ambergris, castoreum, civet and musk; cantharides.
	05.14.009	Other animal products of a kind used in preparation of pharmaceutical products.
	05.15.001	Sinews, and tendons, paring and similar waste of raw hides and skins.
	05.15.002	Animal semen.
	05.15.003	Fish ova.

## FIFTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
6	05.15.009	Other animal products, n.e.s.
	06.01.000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower.
	06.02.000	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips.
	06.03.000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	06.04.000	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
7	07.01.010	Potatoes (not including sweet potatoes).
	07.01.020	Tomatoes.
	07.01.031	Onions.
	07.01.032	Garlic.
	07.01.033	Shallots, leeks and other alliaceous vegetables (for example, chives and welsh onions).
	07.01.040	Other vegetables.
	07.02.000	Vegetables (whether or not cooked), preserved by freezing.
	07.03.000	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.
	07.04.000	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	07.05.001	Dried leguminous vegetables of a kind which the Director of Agriculture is satisfied have been prepared for sowing.
	07.05.009	Other dried leguminous vegetables.
	07.06.001	Cassava roots, fresh or dried.
	07.06.002	Sago pith, roots and tubers, fresh or dried.
	07.06.009	Other roots and tubers.
	8	08.01.010
08.01.020		Coconuts (excluding copra).
08.01.030		Brazil nuts.
08.01.041		Cashew nuts.
08.01.042		Cashew kernels.
08.01.050		Pineapples.
08.01.061		Avocados, guavas, and mangosteens.
08.01.062		Mangoes.
08.01.070		Dates.
08.02.010		Oranges.
08.02.020		Mandarins (including tangerines and satsumas): clementines, wilkings and other similar citrus hybrids.
08.02.030		Lemons and limes.
08.02.040		Grapefruit.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	08.02.050	Other citrus hybrids.
	08.03.010	Figs, fresh.
	08.03.020	Figs, dried.
	08.04.010	Grapes, fresh.
	08.04.020	Grapes, dried.
	08.05.010	Almonds.
	08.05.020	Hazelnuts.
	08.05.031	Macadamia nuts.
	08.05.032	Betel nuts.
	08.05.039	Other nuts.
	08.06.010	Apples.
	08.06.020	Pears and quinces.
	08.07.000	Stone fruit, fresh.
	08.08.000	Berries, fresh.
	08.09.000	Other fruit, fresh.
	08.11.000	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	08.12.000	Fruit, dried, other than that falling within heading Nos. 08.01, 08.02., 08.03, 08.04 or 08.05.
	08.13.000	Peel of melons and citrus fruits, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.
9	09.01.011	Arabica coffee, hulled.
	09.01.012	Robusta coffee, hulled.
	09.01.013	Arabica coffee, parchment.
	09.01.014	Robusta coffee, parchment.
	09.01.015	Arabica coffee, cherry.
	09.01.016	Robusta coffee, cherry.
	09.01.017	Triage.
	09.01.018	Coffee husks and skins.
10	10.01.010	Durum wheat, unmilled.
	10.01.020	Other unmilled wheat and meslin (including spelt).
	10.02.000	Rye, unmilled.
	10.03.000	Barley, unmilled.
	10.04.000	Oats, unmilled.
	10.05.000	Maize, unmilled.
	10.06.010	Rice in the husk (paddy or rough rice).
	10.06.020	Rice husked but not further prepared (cargo rice or brown rice).
	10.06.030	Rice semi-milled or wholly milled, whether or not polished or glazed (including parboiled rice).
	10.06.040	Broken, rice.
	10.07.010	Millet, unmilled.
	10.07.020	Sorghum, unmilled.
	10.07.030	Other cereals, unmilled, not elsewhere specified.

## FIFTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	
11	11.01.011	Wheat flour.	
	11.01.012	Meslin flour.	
	11.01.021	Maize flour.	
	11.01.029	Other cereal flours.	
	11.02.011	Groats, meal and pellets of wheat.	
	11.02.012	Groats, meal and pellets of meslin.	
	11.02.021	Groats, meal and pellets of maize.	
	11.02.029	Cereal groats, meal and pellets of other cereals, not elsewhere specified.	
	11.02.030	Other worked cereal grains (e.g. rolled, flaked, polished, pearled or kibbled, but not further prepared); germ of cereals, whole, rolled, flaked or ground.	
	11.04.001	Yellow gram flour.	
	11.04.002	Flour of the fruits of Chapter 8.	
	11.04.003	Flour and meal of sago and manioc, arrowroot, etc.	
	11.04.009	Other flours of vegetables and fruits.	
	11.05.000	Flour, meal and flakes of potato.	
	11.07.000	Malt, roasted or not.	
	11.08.000	Starches and inulin.	
	11.09.000	Wheat gluten, whether or not dried.	
	12	12.01.010	Groundnuts (peanuts), green, whether or not shelled.
		12.01.020	Copra.
		12.01.030	Palm nuts and kernels.
12.01.040		Soya beans.	
12.01.050		Linseed.	
12.01.060		Cotton seeds.	
12.01.070		Castor oil seeds.	
12.01.080		Sunflower seeds.	
12.01.090		Sesame (sesamum) seeds.	
12.01.100		Rape or colza seeds.	
12.01.110		Other oil seeds and oleaginous fruit.	
12.02.000		Flours or meals of oil seeds, etc.	
12.03.000		Seeds, fruits and spores, of a kind used for sowing.	
12.04.000		Sugar beet, sugar cane.	
12.06.000		Hop cones and lupulin.	
12.07.001		Cinchona bark.	
12.07.002		Pyrethrum flowers.	
12.07.003		Pyrethrum powder.	
12.07.009		Other plants and parts of plants.	
12.08.001		Chicory roots, fresh or dried, whole or cut, unroasted.	
12.08.009	Other fruit beans, kernels, n.e.s.		
12.09.000	Cereal straw and husks, unprepared, or chopped but not otherwise prepared.		
12.10.000	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products.		
13	13.02.001	Gum arabic.	

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	13.02.009	Other natural gums; shellac, etc.
	13.03.001	Hop extracts.
	13.03.002	Organic compound from sisal sludge.
	13.03.003	Papain, crude.
	13.03.004	Pyrethrum extract.
	13.03.009	Other vegetable saps and extracts.
14	14.01.000	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark).
	14.02.000	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass).
	14.03.000	Vegetable materials of kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks.
	14.05.001	Hard seeds, pips, hulls and nuts, of a kind used for carving (e.g. corozo and dom).
	14.05.002	Mangrove bark.
	14.05.003	Wattle bark.
	14.05.004	Seaweed.
	14.05.005	Pyrethrum marc.
	14.05.006	Annatto seed, whole or in powder form (BIXA, BIXIN).
	14.05.009	Other vegetable products, n.e.s.
15	15.01.000	Lard, other pig fat and poultry fat, rendered or solvent-extracted.
	15.02.001	Tallow (including premier jus).
	15.07.011	Soya bean oil, crude.
	15.07.021	Cotton seed oil, crude.
	15.07.031	Groundnut (peanut) oil, crude.
	15.07.041	Olive oil, crude.
	15.07.051	Sunflower seed oil, crude.
	15.07.081	Palm oil, crude.
	15.07.091	Coconut (copra) oil, crude.
	15.07.101	Palm kernel oil, crude.
	15.08.000	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified.
	15.10.010	Fatty acids; acid oils from refining.
	15.13.010	Margarine.
	15.13.020	Other prepared edible oils.
	15.15.001	Spermaceti, crude, pressed or refined, whether or not coloured.
17	17.01.019	Other raw sugar.
	17.01.020	Refined sugars and other products of refining, beet and cane sugar, solid.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	17.02.001	Dextrose monohydrate.
	17.03.000	Molasses, whether or not decolourized.
18	18.01.000	Cocoa beans, whole or broken, raw or roasted.
	18.02.000	Cocoa shells, husks, skins and waste.
	18.03.000	Cocoa paste (in bulk or in block), whether or not defatted.
	18.04.000	Cocoa butter (fat or oil).
	18.05.000	Cocoa powder, unsweetened.
19	19.02.002	Infant food mix.
	19.07.001	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.
	19.07.009	Communion wafers, rice paper, etc.
23	23.01.010	Flours and meals, of meat or offals (including tankage), unfit for human consumption; greaves.
	23.01.020	Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption.
	23.02.011	Bran and other residues of maize.
	23.02.019	Bran and other residues of rice.
	23.02.020	Bran and other residues of other cereals.
	23.02.030	Bran and other residues of leguminous vegetables.
	23.03.000	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues.
	23.04.010	Oil cake of soya beans.
	23.04.020	Oil cake of ground-nuts.
	23.04.030	Oil cake of cotton seeds.
	23.04.040	Oil cake of linseed.
	23.04.050	Oil cake of sunflower seeds.
	23.04.060	Oil cake of palmnuts and kernels.
	23.04.070	Oil cake of coconut (copra).
	23.04.080	Oil cake of rape or colza seeds.
	23.04.091	Sesame seed cake.
	23.04.099	Oil cake of other oil seeds and oleaginous fruits.
	23.05.000	Wine lees; argol.
	23.06.000	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included.
	23.07.009	Other biscuits and prepared pet foods.
24	24.01.010	<b>Tobacco, not stripped, flue cured, of the Virginia type.</b>
	24.01.020	Tobacco, not stripped, other.
	24.01.030	Tobacco, wholly or partly stripped, flue cured, of the Virginia type.
	24.01.040	Tobacco, wholly or partly stripped, other.
	24.01.050	Tobacco refuse.
	24.02.020	Cigarettes.
	24.02.032	Other manufactured tobacco.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
25	25.01.000	Common salt (including rock salt, sea salt and table salt).
	25.02.000	Unroasted iron pyrites.
	25.03.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
	25.04.000	Natural graphite.
	25.05.000	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26.01.
	25.06.000	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared by sawing.
	25.07.000	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths.
	25.08.000	Chalk.
	25.10.010	Unground calcium phosphates.
	25.10.020	Ground calcium phosphates.
	25.11.000	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide.
	25.12.000	Siliceous fossil meals and similar siliceous earths (for example, kieselghur, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less.
	25.13.000	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether of not heat-treated.
	25.14.001	Slate in the rough, roughly split, roughly squared or by sawing.
	25.14.002	Slate powder and waste.
	25.15.000	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing.
	25.16.000	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing.
	25.17.000	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16.
25.18.000	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite).	

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	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.
	25.20.010	Gypsum and anhydrite.
	25.20.020	Other calcined gypsum and plasters with a basis of calcium sulphate.
	25.21.000	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement.
	25.22.000	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide.
	25.23.001	Cement clinker.
	25.24.000	Asbestos.
	25.26.000	Mica, including splittings; mica waste.
	25.27.001	Natural steatite, for use in the manufacture of toilet preparations.
	25.27.009	Other natural steatite, etc.
	25.28.000	Natural cryolite and natural chiolite.
	25.30.000	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of $H_3BO_3$ , calculated on the dry weight.
	25.31.001	Chemical grade flourspar.
	25.31.002	Other flourspar.
	25.31.009	Felspar, leucite, nepheline and nepheline syenite.
	25.32.001	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides.
	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.
	25.32.003	Natural arsenic sulphides.
	25.32.004	Natural sodium carbonate.
	25.32.009	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery.
26	26.01.010	Roasted iron pyrites (pyrites cinders), whether or not agglomerated.
	26.01.020	Iron ore and concentrates, non agglomerated.
	26.01.030	Iron ore agglomerates (sinters, pellets, briquettes, etc.).
	26.01.040	Copper ores and concentrates.
	26.01.050	Nickel ores and concentrates.
	26.01.060	Aluminium ores and concentrates.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	26.01.070	Lead ores and concentrates.
	26.01.080	Zinc ores and concentrates.
	26.01.090	Tin ores and concentrates.
	26.01.100	Manganese ores and concentrates (including manganiferous iron ores and concentrates with a manganese content of 20% or more by weight).
	26.01.110	Chromium ores and concentrates.
	26.01.120	Tungsten (or wolfram) ores and concentrates.
	26.01.130	Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium.
	26.01.140	Ores and concentrates of uranium or thorium.
	26.01.150	Other base metal ores and concentrates, n.e.s.
	26.01.160	Ores and concentrates of precious metals.
	26.02.000	Slag, dross, scalings and similar waste from the manufacture of iron or steel.
	26.03.000	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.
	26.04.000	Other slag and ash, including kelp.
27	27.01.010	Anthracite, whether or not pulverized, but not agglomerated.
	27.01.020	Other coal, whether or not pulverized but not agglomerated.
	27.01.030	Briquettes, ovoids and similar solid fuels manufactured from coal.
	27.02.010	Lignite, whether or not pulverized, but not agglomerated.
	27.02.020	Lignite, agglomerated.
	27.03.010	Peat, whether or not compressed into bales, but not agglomerated.
	27.03.020	Peat agglomerated.
	27.04.011	Retort carbon.
	27.04.012	Coke and semi-coke of coal (including char).
	27.04.020	Coke and semi-coke of lignite or peat (including char).
	27.06.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products.
	27.07.010	Benzole.
	27.07.020	Toluole.
	27.07.030	Xylone.
	27.07.040	Other products of distillation of coal tar.
	27.08.010	Pitch, obtained from coal tar or from other mineral tars.
	27.08.020	Pitch coke.
	27.09.000	Petroleum oils and oils obtained from bituminous minerals, crude.
	27.10.061	Diesel oil (industrial, heavy, black, for low speed marine and stationery engines).
	27.10.071	Petroleum, partly refined (including topped crudes).

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	27.10.072	Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil fired boilers and furnaces.
	27.10.083	Batching oil.
	27.10.084	Transformer oil.
	27.10.085	Non-lubricant oils (coolants, anti-rust fluid, cutting oils, brake fluid and other not elsewhere specified).
	27.10.089	Petroleum oils and oil preparations, other (technical white oils, medicinal oils, spindle oils, cosmetic oils).
	27.12.000	Petroleum jelly.
	27.13.000	Paraffin wax, micro-crystalline wax, slack wax, peat wax and other mineral waxes whether or not coloured.
	27.14.010	Petroleum coke.
	27.14.021	Petroleum asphalt and bitumen for example, straight, hard and blown grades.
	27.14.029	Other residues of petroleum oils or of oils obtained from bituminous minerals.
	27.15.000	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.
	27.16.000	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).
28	28.01.010	Chlorine.
	28.01.020	Fluorine, bromine and iodine.
	28.02.000	Sulphur, sublimed or precipitated; colloidal sulphur.
	28.03.000	Carbon (including carbon black).
	28.04.020	Selenium, tellurium, phosphorous, arsenic, silicon and boron.
	28.05.010	Mercury.
	28.05.020	Alkali and alkaline-earth metals, rare earth metals, yttrium and scandium and intermixtures or interalloys thereof.
	28.06.000	Hydrochloric acid and chlorosulphuric acid.
	28.08.001	Sulphuric acid.
	28.08.002	Oleum.
	28.09.000	Nitric acid; sulphonitric acids.
	28.10.000	Phosphorous pentoxide and phosphoric acids (meta-, ortho-, and pyro-).
	28.12.000	Boric oxide and boric acid.
	28.13.001	Sulphur dioxide.
	28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic.
	28.13.009	Other inorganic acids of non-metals, (except nitrous oxide).
	28.14.000	Halides, oxyhalides and other halogen compounds of non-metals.
	28.15.000	Sulphides of non-metals; phosphorous trisulphide.
	28.16.000	Ammonia, anhydrous or in aqueous solution.
	28.17.010	Sodium hydroxide (caustic soda), solid.
	28.17.020	Sodium hydroxide in aqueous solution.
	28.17.030	Potassium hydroxide (caustic potash); peroxides of sodium or potassium.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	28.18.000	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.
	28.19.001	Zinc oxide.
	28.19.009	Zinc peroxide.
	28.20.010	Aluminium oxide (alumina).
	28.20.020	Aluminium hydroxide.
	28.20.030	Artificial corundum.
	28.21.000	Chromium oxides and hydroxides.
	28.22.000	Manganese oxides.
	28.23.000	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$ .
	28.24.000	Cobalt oxides and hydroxides; commercial cobalt oxides.
	28.25.000	Titanium oxides.
	28.27.000	Lead oxides, red lead and orange lead.
	28.28.001	Tin oxides (stannous oxide and stannic oxide).
	28.28.002	Calcium hydroxide.
	28.28.003	Calcium peroxide.
	28.28.004	Zinc hydroxide.
	28.28.009	Other inorganic bases and metallic oxides.
	28.29.000	Fluorides, fluorosilicates, fluoroborates and other complex fluorine salts.
	28.30.001	Copper oxychlorides.
	28.30.009	Other chlorides.
	28.31.000	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
	28.32.000	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
	28.35.000	Sulphides; polysulphides.
	28.36.000	Dithionites, including those stabilized with organic substances; sulfoxylates.
	28.37.000	Sulphites and thiosulphates.
	28.38.010	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate.
	28.38.021	Aluminium sulphate.
	28.38.029	Other sulphates.
	28.39.000	Nitrites and nitrates.
	28.40.000	Phosphites, hypophosphites and phosphates.
	28.42.010	Neutral sodium carbonate.
	28.42.020	Carbonates (other than neutral sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate.
	28.43.000	Cyanides and complex cyanides.
	28.44.000	Fulminates, cyanates and thiocyanates.
	28.45.000	Silicates; commercial sodium and potassium silicates.
	28.46.000	Borates and perborates.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	28.47.000	Salts of metallic acids (for example, chromates, permanganates, stannates).
	28.48.001	Arsenites and arsenates.
	28.48.009	Other salts of inorganic acid.
	28.49.000	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined.
	28.50.000	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, <b>inorganic or organic of such elements or isotopes whether or not chemically defined</b> ; alloys, dispersions and cermets <b>containing any of these elements, isotopes or compounds.</b>
	28.51.000	<b>Isotopes and their compounds, inorganic or organic, whether or not chemically defined other than isotopes and compounds falling within heading No. 28.50.</b>
	28.52.000	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.
	28.54.000	Hydrogen peroxide (including solid hydrogen peroxide).
	28.55.000	Phosphides, whether or not chemically defined.
	28.56.010	Calcium carbide.
	28.56.020	Other carbides.
	28.57.000	Hydrides, nitrides, azides, silicides and borides whether or not chemically defined.
	28.58.001	Liquid air (whether or not rare gases have been removed); compressed air.
	28.58.009	Other inorganic compounds.
29	29.01.010	<b>Ethylene.</b>
	29.01.020	Propylene.
	29.01.030	<b>Butylenes, butadienes and methylbutadienes.</b>
	29.01.040	<b>Other acyclic hydrocarbons, except acetylene.</b>
	29.01.050	Cyclohexane.
	29.01.060	Benzene, chemically or commercially pure.
	29.01.070	Toulene, chemically or commercially pure.
	29.01.080	Xylenes, chemically or commercially pure.
	29.01.090	Styrene.
	29.01.100	Etylbenzene.
	29.01.110	Other cyclic hydrocarbons.
	29.02.010	Vinyl chloride (chloroethylene).
	29.02.020	Trichloroethylene.
	29.02.030	Tetrachloroethylene (perchloroethylene).
	29.02.040	Other hydrocarbon derivatives.
	29.03.000	<b>Sulphonated, nitrated or nitrosated derivative of hydrocarbons.</b>
	29.04.010	Methyl alcohol (methanol).
	29.04.020	Propyl or isopropyl (propanols).
	29.04.030	Butyl alcohols (butanols).

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	29.04.040	Octyl alcohols (octanols).
	29.04.050	Ethylene glycol (ethanediol).
	29.04.060	Other acyclic alcohols.
	29.05.000	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.06.010	Phenol (hydroxybenzene) and its salts.
	29.06.020	Cresols and their salts.
	29.06.030	Other phenols and phenol-alcohols.
	29.07.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
	29.08.000	Ethers, ether-alcohols, etherphenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.09.010	Ethylene oxide (oxiran).
	29.09.020	Propylene oxide.
	29.09.030	Other epoxides, etc.
	29.10.000	Acetals and hemiacetals and single or complex oxygen-function acetals and acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.11.000	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes, cyclic polymers of aldehydes, paraformaldehyde.
	29.12.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11.
	29.13.010	Acetone.
	29.13.020	Ethyl methyl ketone.
	29.13.030	Other ketones.
	29.14.010	Acetic acid and its salts.
	29.14.020	Esters of acetic acid.
	29.14.030	Methacrylic acid and its salts and esters.
	29.14.041	Sodium trichloroacetate.
	29.14.049	Other monocarboxylic acids.
	29.15.010	Maleic anhydride.
	29.15.020	Phthalic anhydride.
	29.15.030	Dioctyl orthophthalates.
	29.15.040	Esters of terephthalic acid.
	29.15.050	Other polycarboxylic acids.
	29.16.000	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.19.000	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

## FIFTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	29.21.001	Sulphuric esters and their salts and their halogenated, sulphonated, nitrated, or nitrosated derivatives.
	29.21.002	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.21.003	<b>Carbon esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>
	29.21.009	Other esters of mineral acids.
	29.22.000	Amine-function compounds.
	29.23.000	Single or complex oxygen-function amino-compounds.
	29.24.000	<b>Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins.</b>
	29.25.000	Carboxamide-function compounds; amide-function compounds <b>of carbonic acid (excluding urea).</b>
	29.26.000	Carboxyimide-function compounds (including ortho-benzoic-sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimetylenetrinitramine).
	29.27.010	Acrylonitrile.
	29.27.020	Other nitrile function compounds.
	29.28.000	Diazo-, azo-, and azoxy-compounds.
	29.29.000	Organic derivatives of hydrazine or of hydroxylamine.
	29.30.000	Compounds with other nitrogen-functions.
	29.31.000	Organo-sulphur compounds.
	29.33.000	Organo-mercury compounds.
	29.34.001	Organo-arsenic compounds.
	29.34.009	Other organic-inorganic compounds.
	29.35.010	Lactams.
	29.35.021	Furfuraldehyde (furfural, furfurol).
	29.35.029	Other heterocyclic compounds.
	29.36.000	Sulphonamides.
	29.37.000	<b>Sultones and sultams.</b>
	29.38.001	Pro-vitamins and vitamins for use in the manufacture of beverages.
	29.38.002	Pro-vitamins and vitamins for use in the manufacture of perfumery, cosmetics or toilet preparations.
	29.38.009	Other provitamins.
	29.39.010	Insulin.
	29.39.020	Pituitary (anterior) and similar hormones.
	29.39.030	Adrenal cortical hormones.
	29.39.040	Other hormones.
	29.41.000	<b>Glycosides, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.</b>
	29.42.001	Vegetable alkaloids for use in the manufacture of beverages.
	29.42.002	Vegetable alkaloids for use in the manufacture of perfumery, cosmetics or toilet preparations.
	29.42.009	Other vegetable alkaloids.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	29.43.000	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.39, 29.41 and 29.42.
	29.44.010	Penicillins and their derivatives.
	29.44.020	Streptomycins and their derivatives.
	29.44.030	Tetracyclines and their derivatives.
	29.44.040	Other antibiotics.
	29.45.000	Other organic compounds.
30	30.01.000	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
	30.02.010	Antisera and microbial vaccines.
	30.02.020	Other microbial cultures and similar products.
	30.03.010	Medicaments (including veterinary medicaments), containing antibiotics or derivatives thereof.
	30.03.020	Medicaments (including veterinary medicaments), containing hormones or products with a hormone function but containing neither antibiotics nor derivatives thereof.
	30.03.030	Medicaments (including veterinary medicaments), containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics.
	30.03.041	Medicaments (including veterinary medicaments), other, whether or not containing, in addition, substances of tariff Nos. 30.03.010, 30.03.020 and 30.03.030.
	30.03.042	Infusion solutions for ingestion other than by mouth.
	30.03.049	Medicaments (including veterinary medicaments), other, including drugs, medicinal and veterinary preparations not prepared according to National pharmacopoeia, etc.
	30.04.001	White absorbent cotton wadding.
	30.04.009	Other wadding, gauze, bandages and similar articles.
	30.05.001	First aid boxes and kits.
	30.05.009	Other pharmaceutical goods.
31	31.01.000	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated.
	31.02.010	Sodium nitrate, natural, containing not more than 16.3% by weight of nitrogen.
	31.02.020	Ammonium nitrate.
	31.02.030	Ammonium sulphonitrate.
	31.02.040	Ammonium sulphate.
	31.02.050	Calcium nitrate containing not more than 16% by weight of nitrogen: calcium nitrate-magnesium nitrate.
	31.02.060	Calcium cyanamide containing not more than 25% by weight of nitrogen.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	31.02.070	Urea.
	31.02.080	Other mineral and chemical fertilizers, nitrogenous.
	31.03.010	Basic slag (Thomas slag).
	31.03.021	Single superphosphates.
	31.03.022	Double superphosphates.
	31.03.023	Triple superphosphates.
	31.03.030	Other mineral and chemical fertilizers, phosphatic.
	31.04.010	Potassium salts, crude natural.
	31.04.020	Potassium chloride.
	31.04.030	Potassium sulphate containing not more than 52% by weight of $K_2O$ .
	31.04.040	Other mineral and chemical fertilizers, potassic.
	31.05.010	Fertilizers, not elsewhere specified, containing the three fertilizing substances: nitrogen, phosphorous and potassium.
	31.05.020	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and phosphorous.
	31.05.030	Fertilizers, not elsewhere specified, containing the two fertilizing substances: nitrogen and potassium.
	31.05.041	Ammonium phosphates.
	31.05.049	Other fertilizers, not elsewhere specified; goods of the present chapter in tablets, lozenges and similar preparations in packings of gross weight not exceeding 10 kg.
32	32.01.001	Wattle extracts.
	32.03.000	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin).
	32.04.001	Colouring matter for vegetable origin for colouring foodstuffs, beverages, cosmetics or toilet preparations.
	32.04.009	Other colouring matter of vegetable origin.
	34.05.011	Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics or toilet preparations.
	32.05.019	Other synthetic organic dyestuffs.
	32.05.020	Synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents substantive to the fibre; natural indigo.
	32.06.001	Colour lakes for colouring foodstuffs, beverages, cosmetics or toilet preparations.
	32.06.009	Other colour lakes.
	32.07.001	Laundry blues.
	32.07.009	Other colouring matter.
33	33.01.000	Essential oils (terpenless 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 deterpenation of essential oils.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	33.04.000	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.
34	34.02.001	Organic surface-active agents specially prepared for cleaning dairy apparatus.
	34.04.001	Waxes for use in the manufacture of cosmetics.
	34.04.009	Other artificial waxes.
	34.07.000	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms.
36	36.05.001	Very (light) flares and railway fog signals.
	36.05.002	Rain and anti-hail rockets and bombs; distress and lifesaving rockets.
	36.06.000	Matches (excluding Bengal matches).
37	37.01.001	X-ray plates and film.
	37.04.000	Sensitized plates and film, exposed but not developed, negative or positive.
	37.05.001	Plates, unperforated film and perforated film, exposed and developed, having only a personal or sentimental value to the importer and not for re-sale.
	37.05.009	Other plates, film (other than cinematographic), etc.
	37.07.001	Cinematographic film consisting only of sound track, negative or positive.
	37.07.002	Cinematographic film having only a personal or sentimental value to the importer and not for re-sale.
	37.07.003	Newsreels.
38	38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oils.
	38.11.013	Disinfectants.
	38.11.022	Other insecticides.
	38.11.030	Fungicides.
	38.11.040	Weed-killers (herbicides).
	38.11.050	Other anti-sprouting products, anti-growth regulators and similar products put up in packings for sale by retail.
	38.12.000	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries.
	38.13.000	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.
	38.14.009	Other anti-knock, anti-corrosive preparations, etc.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	38.16.000	Prepared culture media for development of micro-organisms.
	38.17.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
19	39.01.011	Ion exchangers of condensation, polycondensation or polyaddition in primary forms as specified in Chapter 39.
	39.01.019	Ion exchangers condensation in other forms.
	39.01.020	Phenoplasts in primary forms as specified in Chapter 39.
	39.01.031	Phenoplasts in the form of sheet, film or foil of a kind used for the manufacture of packing materials.
	39.01.032	Phenoplasts 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).
	39.01.049	Phenoplasts in other forms, including waste and scrap.
	39.01.050	Aminoplasts in primary forms as specified in Chapter 39.
	39.01.061	Aminoplasts in the form of sheets, film or foil of a kind used for 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 Chapter 39.
	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 Chapter 39.
	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 Chapter 39.
	39.01.160	Epoxide resins in primary forms as specified in Chapter 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 Chapter 39.
	39.01.192	Other condensation, polycondensation or polyaddition in the form of sheets, film or foil of a kind used in the manufacture of packing materials.
	39.02.011	Ion exchangers of the polymerization or copolymerization type in primary form as specified in Chapter 39.
	39.02.019	Ion exchangers of the polymerization of copolymerization type, in other forms.
	39.02.020	Polyethylene in primary forms as specified in Chapter 39.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	39.02.031	<b>Polyethylene in the form of monofil, rods, sticks, or profile shapes.</b>
	39.02.050	<b>Polyethylene in the form of waste and scrap.</b>
	39.02.060	Polypropylene in primary forms as specified in Chapter 39.
	39.02.071	Polypropylene in the form of sheets, film or foil of a kind <b>used for the manufacture of packing materials.</b>
	39.02.089	Polypropylene in other forms, including waste and scrap.
	39.02.090	Polystyrene and its copolymers in primary forms as specified in Chapter 39.
	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 in 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 Chapter 39.
	39.02.141	Polyvinyl chloride in the form of monofil, rods, sticks or <b>profile shapes.</b>
	39.02.162	Polyvinyl chloride in the form of plates, sheets, film, foil 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	<b>Copolymers of vinyl chloride and vinyl acetate in primary forms as specified in Chapter 39.</b>
	39.02.191	<b>Copolymers of vinyl chloride and vinyl acetate in the form of monofil, rods, sticks or profile shapes.</b>
	39.02.220	<b>Copolymers of vinyl chloride and vinyl acetate in the form of waste and scrap.</b>
	39.02.230	<b>Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in primary forms as specified in Chapter 39.</b>
	39.02.241	<b>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.</b>
	39.02.259	<b>Other acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers, in other forms, including waste and scrap.</b>
	39.02.261	Polyvinyl acetate in primary forms as specified in Chapter 39
	39.02.269	<b>Polyvinyl acetate in other forms.</b>
	39.02.311	Other polymerization and copolymerization products in primary forms.
	39.03.011	Regenerated cellulose in any forms specified in Chapter 39.
	39.03.013	<b>Regenerated cellulose in the form of sheets, film or foil of a kind used for the manufacture of packing materials.</b>
	39.03.019	<b>Regenerated cellulose in other forms, including waste and scrap.</b>

## FIFTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	39.03.021	Cellulose nitrates, non-plasticized, in any of the forms specified in Chapter 39.
	39.03.023	Cellulose nitrates, non-plasticized in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.029	Cellulose nitrates, non-plasticized, in other forms, including waste and scrap.
	39.03.031	Cellulose nitrates, plasticized, in any of the primary forms specified in Chapter 39.
	39.03.033	Cellulose nitrates, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.039	Cellulose nitrates, plasticized, in other forms including waste and scrap.
	39.03.041	Cellulose acetates, non-plasticized, in any of the primary forms specified in Chapter 39.
	39.03.043	Cellulose acetates, non-plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.049	Cellulose acetates, non-plasticized, in other forms, including waste and scrap.
	39.03.051	Cellulose acetates, plasticized, in any of the primary forms specified in Chapter 39.
	39.03.053	Cellulose acetates, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.059	Cellulose acetates, plasticized, in other forms, including waste and scrap.
	39.03.061	Other chemical derivatives of cellulose, non-plasticized, in any of the primary forms specified in Chapter 39.
	39.03.062	Other chemical derivatives of cellulose, non-plasticized, in the form of seamless tubes.
	39.03.063	Other chemical derivatives of cellulose, non-plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.069	Other chemical derivatives of cellulose, non-plasticized, in other forms, including waste and scrap.
	39.03.071	Other chemical derivatives of cellulose, plasticized, in any of the primary forms specified in Chapter 39.
	39.03.073	Other chemical derivatives of cellulose, plasticized, 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, plasticized, in other forms, including waste and scrap.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	39.03.081	Vulcanized fibre, in any of the primary forms specified in Chapter 39.
	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.
	39.04.001	Hardened proteins (for example, hardened casein and hardened gelatin) in any of the primary forms specified in Chapter 39.
	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.
	39.05.001	Natural resins in primary forms as specified in Chapter 39.
	39.05.002	Natural resins in sheets, film and foil of a kind used for manufacture of packing materials.
	39.05.009	Natural resins in other forms, including waste and scrap.
	39.06.010	Alginic acid, its salts and esters.
	39.06.021	EPCON plastic sheathing compound and EPCON coloured plastic core compound in granular form.
	39.06.029	Other high polymers, artificial resins and artificial plastic materials.
	39.07.012	Bottles and jars, 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 gelatin 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	Boot and shoe lasts and trees.
	39.07.089	Road and traffic signs and signals.
40	40.01.010	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex.
	40.01.020	Natural rubber other than latex.
	40.01.030	Other balata, gutta percha and similar natural gums.
	40.02.010	Polybutadiene-styrene latex, whether or not pre-vulcanized.
	40.02.020	Other synthetic rubber latex, whether or not pre-vulcanized.
	40.02.030	Polybutadiene (BR.).
	40.02.040	Polychlorobutadiene (CR.).
	40.02.050	Polybutadiene-styrene rubber (SBR).
	40.02.060	Butyl rubber (IIR).
	40.02.070	Other synthetic rubbers; factice derived from oils.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	40.03.000	Reclaimed rubber.
	40.04.000	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.
	40.05.000	Plates, sheets and strip, of unvulcanized natural or synthetic rubber other than smoked sheets and crepé sheets of heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber etc.
	40.06.001	Rings, discs and washers.
	40.06.009	Other unvulcanized natural or synthetic rubber.
	40.15.001	Hardened rubber (ebonite or vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes and powders.
	40.15.009	Hardened rubber scrap and waste.
41	41.01.011	Bovine and equine hides (other than calf skins), dried.
	41.01.012	Bovine and equine hides (other than calf skins), pickled.
	41.01.013	Bovine and equine hides (other than calf skins), wet salted.
	41.01.014	Bovine and equine hides (other than calf skins), wet blue chrome.
	41.01.021	Calf skins, dried.
	41.01.022	Calf skins, wet salted.
	41.01.031	Goat skins and kid skins, dried.
	41.01.032	Goat skins and kid skins, pickled.
	41.01.033	Goat skins and kid skins, wet blue chrome.
	41.01.040	Sheep and lamb skins with the wool on (except astrakhan, caracul, persian lamb, broadtail and similar skins).
	41.01.051	Sheep and lamb skins without the wool, dried.
	41.01.052	Sheep and lamb skins without the wool, pickled.
	41.01.053	Sheep and lamb skins without the wool, wet blue chrome.
	41.01.069	Other raw hides and skins.
	41.10.000	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls.
44	44.01.010	Fuel wood, in logs, in billets, in twigs or in faggots.
	44.01.020	Wood waste, including sawdust.
	44.02.000	Wood charcoal (including shell and nut charcoal), agglomerated or not.
	44.03.010	Pulpwood in the round or quarter-split.
	44.03.020	Sawlogs and veneer logs, of coniferous species.
	44.03.030	Sawlogs and veneer logs, of non-coniferous species.
	44.03.041	Pitprops (mine-timber).
	44.03.042	Mangrove poles.
	44.03.049	Other poles, piling posts and other wood in the rough, not elsewhere specified.
	44.04.010	Wood, roughly squared, of coniferous species.
	44.04.020	Other wood, roughly squared.
	44.05.010	Wood sawn lengthwise, of coniferous species.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	44.05.020	Other wood sawn lengthwise.
	44.07.000	Railway or tramway sleepers of wood.
	44.21.000	Complete wooden packing cases, boxes, crates, drums and similar packings.
	44.28.003	Coffins.
45	45.01.000	Natural cork, unworked, crushed, granulated or ground; waste cork.
	45.02.000	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).
	45.03.002	Stoppers, washers and discs.
47	47.01.010	Mechanical wood pulp.
	47.01.020	Chemical wood pulp, dissolving grades.
	47.01.030	Chemical wood pulp, soda or sulphate, unbleached.
	47.01.040	Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolved grades).
	47.01.050	Chemical wood pulp, sulphite, unbleached.
	47.01.060	Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades).
	47.01.070	Other cellulosic pulps, semi-chemical wood pulp.
	47.01.080	Other cellulosic pulps, other than wood pulp.
	47.02.000	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper making.
48	48.01.010	Newsprint.
	48.01.020	Machine-made printing paper (excluding newsprint) and writing paper.
	48.01.030	Kraft liner.
	48.01.040	Sack Kraft paper (extensible).
	48.01.051	Kraft paper for the manufacture of corrugated paperboard.
	48.01.052	Kraft paperboard.
	48.01.059	Kraft paper, not elsewhere specified.
	48.01.060	Semi-chemical fluting paper.
	48.01.070	Sulphite wrapping paper.
	48.01.081	Other paper, in rolls or sheets, for the manufacture of corrugated paperboard.
	48.01.083	Paperboard, simply finished.
	48.01.084	Tissue paper (cellulose wadding), bleached, for the manufacture of sanitary towels.
	48.01.085	Cigarette paper.
	48.01.086	Tissue paper, other.
	48.03.000	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets.
	48.04.000	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.
	48.05.010	Kraft paper, créped or crinkled, whether or not embossed or perforated.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	48.05.020	Paper, other than kraft, créped or crinkled, whether or not embossed or perforated, for household or toilet use.
	48.05.030	Other créped or crinkled paper, whether or not embossed or perforated.
	48.05.040	Other paper and paperboard.
	48.07.011	Paper and paperboard, surface printed in any colour with lines, whether parallel, convergent, or at an angle, in rolls or sheets.
	48.07.012	Printing or writing paper.
	48.07.021	Paper and paperboard, coated, for use in the manufacture of crown corks.
	48.07.029	Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives).
	48.07.030	Paper and paperboard, tarred, bituminized or asphalted.
	48.07.040	Other paper, impregnated or coated.
	48.10.000	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.
	48.15.031	Other paper and paperboard, coated, for use in the manufacture of crown cork.
	48.16.001	Waxed-ply lined paperbags.
	48.16.002	<b>Multi-ply paper bags manufactured from extensible sack kraft.</b>
	48.16.003	Other multi-ply paper bags.
	48.16.004	Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished.
	48.16.005	Other paperboard boxes, cartons, and similar containers, finished or semi-finished.
	48.19.000	Paper or paperboard labels, whether or not printed or gummed.
	48.20.000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
49	49.01.000	Printed boks, booklets, brochures, pamphlets and leaflets.
	49.02.001	Newspapers, journals and periodicals whether or not illustrated.
	49.03.000	Children's picture books and painting books.
	49.04.000	Music, printed or in manuscript, whether or not bound or illustrated.
	49.05.000	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial).
	49.06.001	Plans and drawings, not printed (that is, hand-made, photocopied, etc.
	49.06.009	Other plans and drawings, printed.
	49.07.001	<b>Currency notes, postage, revenue and similar stamps unissued.</b>
	49.07.009	<b>Other, including share and bond certificates and similar documents of title.</b>
	49.08.000	<b>Transfers (Decalcomanias).</b>
	49.11.010	<b>Trade advertising material, commercial catalogues and the like.</b>

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	49.11.021	Instructional charts and diagrams.
	49.11.022	Photographs of only personal or sentimental value, not for sale.
	49.11.023	Examination papers, excluding stationery.
50	50.01.000	Silk-worm cocoons suitable for reeling.
	50.02.000	Raw silk (not thrown).
	50.03.000	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).
	50.04.000	Silk yarn, other than yarn noil or other waste silk, not put up for retail sale.
	50.05.000	Yarn spun from noil or other waste silk, not put up for retail sale.
	50.07.000	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk.
51	51.01.010	Yarns, textured, of continuous polyamide fibres.
	51.01.020	Yarns, non-textured of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre.
	51.01.030	Other non-textured yarn of continuous polyamide fibres.
	51.01.040	Yarns, textured of continuous polyester fibres.
	51.01.050	Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre.
	51.01.060	Other non-textured yarns, of continuous polyester fibres.
	51.01.070	Yarns of other continuous synthetic fibre.
	51.01.080	Yarns of regenerated fibres of viscose rayon.
	51.01.090	Yarns of regenerated fibres of acetate fibres.
	51.01.100	Yarns of other regenerated textile fibres.
	51.02.010	Monofil, strip and imitation catgut of synthetic fibre materials.
	51.02.020	Monofil and strip, of regenerated fibre materials.
	51.03.010	Yarn containing 85% or more by weight of continuous synthetic fibres.
	51.03.020	Yarn of continuous regenerated fibres.
	51.04.010	Tyre cord fabric of continuous synthetic textile materials (weftless).
	51.04.040	Tyre cord fabrics of continuous regenerated textile materials.
52	52.01.000	Metallized yarn, being textile yarn spun with metal or covered with metal by any process.
	53.01.010	Sheep's or lambs' wool, greasy or fleece-washed.
	53.01.020	Other sheep's or lambs' wool, not carded or combed.
	53.02.010	Fine animal hair.
	53.02.020	Other animal hair.
	53.03.000	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse) not pulled or garnetted.
	53.04.000	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags).
	53.05.010	Wool tops.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	53.05.020	Other sheep's or lambs' wool, carded or combed.
	53.06.010	Yarn of carded sheep's or lambs' wool containing 85% or more by weight of wool, not put up for retail sale.
	53.06.020	Other yarn of carded sheep's or lambs' wool.
	53.07.010	Yarn of combed sheep's or lambs' wool containing 85% or more by weight of wool.
	53.07.020	Other yarn of combed sheep's or lambs' wool.
	53.08.000	Yarn of fine animal hair (carded or combed), not put up for retail sale.
	53.09.000	Yarn of horsehair or of other coarse animal hair, not put up for retail sale.
	53.10.010	Yarn containing 85% or more by weight of wool or fine animal hair, put up for retail sale.
	53.10.020	Other yarn of sheep's or lambs' wool or animal hair (fine or coarse), put up for retail sale.
54	54.01.010	Flax, raw or retted.
	54.01.020	Flax, broken, scutched, hackled or otherwise processed.
	54.01.030	Flax tow and waste (including pulled or garnetted rags).
	54.02.000	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags).
	54.03.000	Flax or ramie yarn, not put up for retail sale.
	54.04.000	Flax or ramie yarn, put up for retail sale.
55	55.01.000	Cotton, not carded or combed.
	55.02.000	Cotton linters.
	55.03.000	Cotton waste (including pulled or garnetted rags), not carded or combed.
	55.04.000	Cotton, carded or combed.
	55.05.010	Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg., not put up for retail sale.
	55.05.020	Cotton yarn measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres per kg., not put up for retail sale.
	55.05.030	Cotton yarn measuring, per single yarn, more than 40,000 metres but less than 80,000 metres per kg., not put up for retail sale.
	55.05.040	Cotton yarn measuring, per single yarn, 80,000 metres or more per kg., not put up for retail sale.
56	56.01.010	Polyamide fibres.
	56.01.020	Polyester fibres.
	56.01.030	Acrylic fibres.
	56.01.040	Other synthetic fibres.
	56.01.050	Regenerated fibres.
	56.02.011	Continuous filament tow of polyamide fibres as cellulose acetate cigarette filter tow.
	56.02.019	Continuous filament tow of other polyamide fibres.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	56.02.021	Continuous filament tow of polyester fibres as cellulose acetate cigarette filter tow.
	56.02.029	Continuous filament tow of other polyester fibres.
	56.02.030	Continuous filament tow of acrylic fibres.
	56.02.040	Continuous filament tow of other synthetic fibres.
	56.02.050	Continuous filament tow of regenerated fibres.
	56.03.010	Waste of synthetic fibres.
	56.03.020	Waste of regenerated fibres.
	56.04.010	Polyamide fibres and waste.
	56.04.020	Polyester fibres and waste.
	56.04.030	Acrylic fibres and waste.
	56.04.040	Other synthetic fibres and waste.
	56.04.050	Regenerated fibres and waste.
	56.05.010	Yarn containing 85% or more by weight of discontinuous synthetic fibres.
	56.05.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.
	56.05.030	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair not put up for retail sale.
	56.05.040	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton wool or fine animal hair not put up for retail sale.
	56.05.050	Yarn containing 85% or more by weight of discontinuous regenerated fibres.
	56.05.060	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton.
	56.05.070	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair.
	56.05.080	Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair.
	56.06.010	Yarn containing 85% or more by weight of discontinuous fibres put up for retail sale.
	56.06.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres put up for retail sale.
	56.06.030	Yarn of regenerated fibres, discontinuous, put up for retail sale.
57	57.01.000	True hemp ("cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes).
	57.02.000	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes).

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	57.03.000	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes).
	57.04.011	Sisal fibres and fibres of the agave family raw or processed but not spun.
	57.04.012	Sisal tow and fibres of the agave family raw or processed but not spun.
	57.07.001	Yarn of true hemp.
	57.07.002	Paper yarn.
	57.07.009	Yarn of other vegetable textile fibres.
59	59.04.001	Of coir: twine, cordage, ropes and cables, plaited or not.
	59.04.002	Of jute: twine, cordage, ropes and cables, plaited or not.
	59.04.003	Of sisal: twine, cordage, ropes and cables, plaited or not.
	59.04.004	Twine, cordage, ropes and cables, of nylon and other artificial or synthetic fibres.
	59.04.009	Other twine and cordage.
62	62.03.001	Jute bags and sacks.
	62.03.002	Sisal bags and sacks.
	62.03.003	Bags and sacks of mixed fibres.
	62.03.009	Bags and sacks of other textile materials.
	62.05.001	Surgeon's face masks.
	62.05.002	Bags and sacks other than those of heading No. 62.03.
70	70.10.002	Bottles and jars.
	70.10.009	Other conveyance and packing containers.
	70.17.001	Laboratory glassware.
	70.17.002	Ampoules for pharmaceutical products.
	70.17.009	Other laboratory, hygienic and pharmaceutical glassware.
	70.18.000	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses.
73	73.01.000	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.
	73.03.010	Waste and scrap metal of pig or cast iron.
	73.03.020	Waste and scrap metal of alloy steel.
	73.03.030	Other waste and scrap metal of iron or steel.
	73.05.010	Iron or steel powders, including sponge iron powder.
	73.05.020	Sponge iron or steel, not in powder form.
	73.06.010	Puddled bars and pilings; blocks, lumps and similar forms.
	73.06.020	Ingots, other than of high carbon or alloy steel.
	73.07.000	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel.
	73.08.000	Iron or steel coils for re-rolling.
	73.13.053	Other, flat and uncoated.
	73.13.059	Other, including enamelled, printed, lithographed, embossed or lacquered.
	73.26.001	Barbed wire.
	73.26.009	Other twisted hoop or wire of a kind used for fencing.
	73.31.001	Nails (including roofing nails).

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	73.40.041	Traps and snares for destruction of pests.
	73.40.046	Ends and lids for compressed gas containers.
	73.40.994	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners.
	73.40.996	Road studs.
74	74.06.000	Copper powders and flakes.
76	76.01.010	Aluminium waste and scrap.
	76.01.020	Aluminium and aluminium alloys, unwrought.
	76.03.005	Circles of a thickness less than 7 mm.
	76.04.000	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed or, backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.
	76.05.000	Aluminium powders and flakes.
	76.10.001	Aluminium milk containers of 10 litres or less.
	76.10.002	Aluminium milk containers of more than 10 litres.
	76.10.009	Other aluminium casks and drums.
	76.11.000	Containers, of aluminium, for compressed or liquified gas.
77	77.01.010	Magnesium waste (excluding shavings of uniform size) and scrap.
	77.01.020	Magnesium, unwrought.
78	78.01.010	Lead waste and scrap.
	78.01.020	Unrefined lead.
	78.01.030	Refined lead, excluding lead alloys.
	78.01.040	Lead alloys.
79	79.01.010	Zinc waste and scrap (other than dust).
	79.01.020	Zinc and zinc alloys, unwrought.
	79.03.010	Plates, sheets, strip and foil of zinc.
	79.03.020	Powders; dust (blue powder) and flakes of zinc.
80	80.01.010	Tin waste and scrap.
	80.01.020	Tin and tin alloys, unwrought.
	80.03.000	Wrought plates, sheets and strip, of tin.
82	82.01.000	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, bill hooks and similar hewing tools, scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
83	83.13.001	Crown corks.
	83.13.009	Other stoppers, etc., of base metal.
	83.14.001	Road and traffic signs and signals.
84	84.10.051	Hydraulic ram water powered pumps (hydrants).
	84.24.011	Ploughs designed to be drawn by animal power or by animals, non self-propelled.
	84.24.012	Other ploughs.
	84.24.020	Seeders, planters and transplanters, fertilizer distributors and manure spreaders.
	84.24.030	Scarifiers, cultivators, weeders, hoes and harrows (other than hand tools).

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	84.24.041	Other agricultural and horticultural machinery for soil preparation or cultivation.
	84.24.049	Lawn and sports ground rollers.
	84.24.052	Parts of ploughs of tariff No. 84.24.011.
	84.24.059	Parts of other agricultural and horticultural machinery.
	84.25.020	Combined harvester-threshers.
	84.25.030	Other harvesting or threshing machinery, mowers other than lawn mowers, straw or fodder presses.
	84.25.040	Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce.
	84.25.059	Parts of other harvesting and threshing machinery.
	84.26.010	Milking machines.
	84.26.021	Cream separators (excluding those of tariff No. 84.18.011).
	84.26.029	Other dairy machinery.
	84.26.030	Parts of dairy machinery.
	84.28.019	<b>Other machinery.</b>
	84.28.029	Parts of other agricultural machinery.
85	85.03.001	<b>Batteries and cells for flashlights (torches) and transistor radios.</b>
	85.07.001	Shavers and hair clippers with self-contained electric motor of a kind used solely in agriculture.
86	86.02.000	<b>Electric rail locomotives, battery operated or powered from an external source of electricity.</b>
	86.03.000	Other rail locomotives; tenders.
	86.04.000	<b>Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.</b>
	86.05.000	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.
	86.06.000	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles.
	86.07.000	Railway and tramway goods vans, goods wagons and trucks.
	86.08.000	Containers specially designed and equipped for carriage by one or more modes of transport.
	86.09.000	Parts of railway and tramway locomotives and rolling stock.
	86.10.000	Railway and tramway track fixtures and fittings, mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures, fittings or equipment.
87	87.01.010	<b>Track-laying tractors.</b>
	87.01.030	<b>Wheeled tractors (other than those falling within heading No. 87.07).</b>
	87.03.001	Fire engines, fire escapes and street cleaning vehicles.
	87.03.004	Mobile radiological units and mobile clinics.

## FIFTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	87.11.001	Invalid carriages fitted with means of mechanical propulsion (motorized or not).
	87.11.002	Invalid carriages, other.
	87.12.002	Parts and accessories of invalid carriages of heading No. 87.11.
	87.14.033	Carts (public service) for collection and disposal of refuse.
88	88.03.001	Parts of goods falling in tariff Nos. 88.02.020, 88.02.040 and 88.02.050.
	88.03.009	Other aircraft parts.
90	90.04.001	Spectacles and other articles for correcting vision.
	90.07.011	Cameras, specialized for medical uses; survey cameras; lithographic process cameras.
	90.11.000	Microscopes and diffraction apparatus, electron and proton.
	90.12.000	Compound optical microscopes, whether or not provided with means for photographing or projecting the image.
	90.16.012	Wooden school rulers.
	90.17.010	Electro-medical apparatus (other than radiological apparatus).
	90.17.020	Dental instruments and appliances.
	90.17.031	Disposable plastic syringes.
	90.17.039	Other medical apparatus.
	90.18.002	Breathing appliances for professional use.
	90.18.003	Breathing appliances, other.
	90.18.009	Other mechano-therapeutic appliances.
	90.19.010	Hearing aids.
	90.19.020	Other orthopaedic appliances.
	90.20.000	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus; X-ray generators; X-ray tubes; X-ray screens; X-ray hightension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like.
92	92.12.021	Gramophone records of 7" diameter or less.
	92.12.023	Recordings in the form of tapes and discs, for the sole use of public broadcasting organizations.
	92.12.024	Recordings containing spoken messages of a business or personal nature.
93	93.03.000	Artillery weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols).
	93.07.020	Other arms and munitions.
97	97.06.002	Football bladders.
	97.06.003	Tennis and squash rackets, tennis balls and hockey sticks.
99	99.01.000	Paintings, drawings and pastels, executed entirely by hand (other than industrial drawings falling within heading No. 49.06 other than hand-painted or hand decorated manufactured articles).

## FIFTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	99.02.000	Original engravings, prints and lithographs.
	99.03.000	Original sculptures and statuary, in any material.
	99.04.000	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used or if unused not of current or new issue in the country to which they are destined.
	99.05.000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.
	99.06.000	Antiques of an age exceeding one hundred years.

## SIXTH SCHEDULE

(s. 17)

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

- t. In Chapter 28, delete "Except 28.42.010 neutral sodium carbonate and substitute—  
Except: 28.28.002 Calcium hydroxide.  
28.42.010 Neutral sodium carbonate.
2. Delete all references to tariff Nos. 34.03.001, 87.14.021, 87.14.043, 87.14.044, 87.14.045 and 87.14.049.
3. Delete all references to tariff Nos. 73.13.010, 73.13.020, 73.13.052, 73.13.059 and 87.14.023 and substitute the following in their respective sequence—

<i>Tariff No.</i>	<i>Tariff Description</i>
73.13.011	Sheets and plates of iron or steel, rolled but not further worked, of a thickness of more than 4.75 mm. but excluding universal plates (other than of high carbon or alloy steel).
73.13.019	Coils, rolled but not further worked, of a thickness of more than 4.75 mm. (other than of high carbon or alloy steel).
73.13.021	Sheets and plates of iron or steel, rolled but not further worked, of a thickness of 3 mm. or more, but not more than 4.75 mm. (other than of high carbon or alloy steel).
73.13.029	Coils, rolled but not further worked, of a thickness of 3 mm. or more, but not more than 4.75 mm. (other than of high carbon or alloy steel).
73.13.053	Other sheets and plates of iron or steel, flat and uncoated.
73.13.059	Other sheets and plates of iron or steel, including enamelled, printed, lithographed, embossed or lacquered.
87.14.023	Trailers and semi-trailers specially designed for collection and disposal of refuse, unassembled.
87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse, assembled.

4. Insert the following new items—

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
25	25.12.000	Diatomite.
	25.22.000	Calcium hydroxide.