

# THE FINANCE ACT, 1978

No. 8 of 1978

*Date of Assent: 31st July, 1978*

*Date of Commencement: See section 1*

## ARRANGEMENT OF PARTS

- PART I—Preliminary.
- PART II—Government Contracts.
- PART III—Exchange Control.
- PART IV—Exchequer and Audit.
- PART V—Provisional Collection of Taxes and Duties.
- PART VI—Internal Borrowing.
- PART VII—External Borrowing.
- PART VIII—Loan Guarantees.
- PART IX—Income Tax.
- PART X—Sales Tax.
- PART XI—Local Manufactures Export Compensation.
- PART XII—Kenya Posts Office Savings Bank.
- PART XIII—Redundant Borrowing Acts.
- FIRST SCHEDULE.
- SECOND SCHEDULE.
- THIRD SCHEDULE.

**An Act of Parliament to amend the laws relating to various taxes and duties, Government contracts, Government borrowing, Government loan guarantees and the Kenya Post Office Savings Bank and for matters incidental thereto**

ENACTED by the Parliament of Kenya, as follows—

**PART I—PRELIMINARY**

Short title  
and  
commencement.

1. (1) This Act may be cited as the Finance Act, 1978.
- (2) Subject to subsection (3), the amendments effected by this Act shall be deemed to have come into operation on the 16th June, 1978.
- (3) The amendments effected by Part IX shall come into effect, or be deemed to have come into effect, as follows—
  - (a) paragraphs (c), (i) and (p) of section 9, on the 1st January, 1979;
  - (b) in the case of paragraph (f) of section 9—
    - (i) the amendment in subparagraph (ii) of that paragraph adding a new subsection (8) to section 15 of the Income Tax Act, on the 1st January, 1978;
    - (ii) all other amendments in that paragraph, on the 1st January, 1979;
  - (c) all other paragraphs of section 9, on the 1st January, 1978.

**PART II—GOVERNMENT CONTRACTS**

Amendments  
to Cap. 25.

2. The Government Contracts Act is amended—
  - (a) by the addition after section 7 of the following new section—
    8. (1) Notwithstanding anything contained in this Act, but subject to the provisions of any other written law, no contract to which this Act applies and which is made on or after the 16th June, 1978, shall bind the Government in respect and to the extent of—
      - (a) any provision therein for the exemption, waiver, remission or refund of any tax or duty payable under the several written laws specified in the Second Schedule; or

Certain provisions to be subject to express authority of Treasury.

- (b) any expenditure specified therein to be made by or on behalf of the Government in excess of the sum of two hundred and fifty thousand shillings, or the equivalent thereof in the currency denominated in the contract, calculated at the rate of exchange prevailing at the date of its signing,

unless such contract is signed or countersigned by the Permanent Secretary or Deputy Permanent Secretary to the Treasury or a person or persons specially or generally authorized by either of them in writing in that behalf.

(2) This section shall not be construed as enabling any exemption, waiver, remission or refund of any tax or duty payable under any written law to be given otherwise than as may, by that or any other written law, be provided.

(3) In this section "expenditure" does not include expenditure which may contingently or incidentally arise under collateral or incidental provisions of a contract.

(4) The Minister for the time being responsible for finance may, by order in the Gazette, amend—

- (a) the Second Schedule;
- (b) the sum specified in paragraph (b) of subsection (1) of this section;
- (b) by the substitution of the words "First Schedule" for the word "Schedule" wherever it appears;
- (c) by the addition of the following new Schedule—

#### SECOND SCHEDULE

Cap. 470	The Income Tax Act.
No. 10 of 1978.	The Customs and Excise Act, 1978.
Cap. 476.	The Sales Tax Act.
Cap. 480.	The Stamp Duties Act.
Cap. 483.	The Estate Duty Act.
Cap. 484.	The Second-hand Motor Vehicles Purchase Tax Act.
Cap. 122.	The Traditional Liquor Act.
Cap. 478.	The Hotel Accommodation Tax Act.
Cap. 68.	The Air Passenger Tax Act.

## PART III—EXCHANGE CONTROL

Amendment  
to Cap. 113.

3. The Exchange Control Act is amended by the repeal of section 37 and substitution of the following—

Application to  
Government.

37. This Act shall bind the Government and shall apply to transactions by a Government department or other person acting on behalf of the Government, and the competent authority shall not, by virtue of any contract made by them or on their behalf in relation to any payments or securities, be under any obligation to grant any permission under Part III or Part IV of this Act or any exemption from those Parts unless such contract is signed or countersigned in accordance with section 8 of the Government Contracts Act (which provides that certain provisions in Government contracts shall be subject to the express authority of the Treasury).

Cap. 25.

## PART IV—EXCHEQUER AND AUDIT

Amendment  
to Cap. 412.

4. The Exchequer and Audit Act is amended in section 15 by the deletion of subsection (2) and substitution of the following—

(2) Subsection (1) of this section shall not apply to—

(a) any borrowing, including deposits, due for repayment within five years, and any bank overdraft, which the Treasury directs to be paid into or raised in a public account other than the exchequer account; or

(b) credit obtained outside Kenya under the External Loans and Credits Act and applied directly in the purchase of goods or services outside Kenya.

Cap. 422.

PART V—PROVISIONAL COLLECTION OF  
TAXES AND DUTIES

Amendments  
to Cap. 415.

5. The Provisional Collection of Taxes and Duties Act is amended—

(a) by the repeal of section 2 and substitution of the following—

Provisional  
collection  
orders.

2. If a Bill is published in the Gazette whereby, if such Bill were passed into law, any tax or duty, or any rate, allowance or administrative or general

provision in respect thereof, would be imposed, created, altered or removed, the Minister may, subject to this Act and notwithstanding the provisions of any other written law relating to taxes and duties, make an order that all or any specified provisions of the Bill relating to taxes or duties shall have effect as if the Bill were passed into law.

(b) by the addition after section 4 of the following new section—

Power to  
amend orders  
and make  
subsidiary  
legislation.

5. Where any provisions of a Bill are for the time being in effect by virtue of an order made under section 2, the Minister may, by further order—

(a) amend such provisions;

(b) make any subsidiary legislation that could have been made had such provisions been passed into law;

and any such further order shall be subject to the provisions of section 3:

Provided that in the event of the first mentioned order ceasing to have effect pursuant to paragraph (d) of section 3, any subsidiary legislation made under paragraph (b) of this section shall continue in force as if made under the Bill as enacted.

#### PART VI—INTERNAL BORROWING

6. The General Local Loans Act is amended—

Amendments  
to Cap. 420.

(a) by the deletion of the long title and substitution of the following—

An Act to provide for borrowing by the Government within Kenya;

(b) in section 1, by the deletion of the words “General Local” and substitution of the word “Internal”;

(c) in section 2—

(i) by the deletion of the definitions of “bonds” and “stock”, and “development account”;

(ii) by the insertion in their correct alphabetical order of the following new definitions—

“bonds” mean bonds issued under regulations made under section 20;

“stock” means registered stock issued under section 6;

“treasury bill” and “treasury note” mean instruments respectively so entitled, issued by the Treasury and payable to a named holder or his order or to its bearer, as the case may be, and negotiable accordingly, given for money borrowed under section 3 (b) which is repayable—

(a) in the case of a treasury bill, with interest on a date within 91 days of its issue; and

(b) in the case of a treasury note, on a date between 91 days and 5 years of its issue together with interest in the meantime in the manner provided therein;;

(d) by the repeal of sections 3, 4 and 5 and substitution of the following—

Borrowing  
powers.

3. The Government may from time to time borrow in Kenya currency sums of money in such amounts and on such terms and conditions as to interest, repayment or otherwise as the Minister for the time being responsible for finance may think fit, in any of the following manners—

(a) by the issue of bonds or stock under this Act;

(b) by the issue of treasury bills or treasury notes;

Cap. 491.

(c) by advances from the Central Bank of Kenya under section 46 of the Central Bank of Kenya Act;

(d) by loans or deposits from the Cereals and Sugar Finance Corporation;

(e) by bank overdraft on the exchequer account or any other public account;

(f) by any other loan or credit evidenced by instrument in writing;

1978

Finance

No. 8

Method  
of signing,  
etc.

4. Subject to this Act, any instrument evidencing any borrowing under this Act may be signed by the Minister or the Permanent Secretary to the Treasury or by any person or persons generally or specially authorized by either of them in that behalf, or may be otherwise authenticated in such manner as may be prescribed.

Report to the  
National  
Assembly.

5. The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the amount of indebtedness outstanding at the end of each financial year in respect of each manner of borrowing specified in section 3;

(e) by the addition after section 20 of the following new section—

Transitional  
and saving.

21. Any moneys borrowed in Kenya currency before 1st July, 1978, by or on behalf of the Government under any of the statutes repealed by Part XIII of the Finance Act, 1978, and owing on or after that day, shall be deemed to have been borrowed under this Act, and, for the purposes of section 5 of this Act, shall be deemed to have been borrowed under such paragraph of section 3 of this Act as is appropriate according to the manner of such borrowing.

No. 8 of  
1978.

#### PART VII—EXTERNAL BORROWING

7. The Loans and Credit Facilities Act is amended—

(a) in section 1, by the deletion of the words “Loans and Credit Facilities” and substitution of the words External Loans and Credits”;

(b) by the repeal of section 2 and substitution of the following—

Borrowing  
powers.

2. The Government may, under agreements or other written instruments, borrow or obtain credit for sums in currencies other than Kenya currency from any person or government, upon such terms and conditions as to interest, repayment or otherwise and in such manner as the Minister responsible for finance may think fit, and may, subject to section 3, expend moneys or purchase goods or

Amendments  
to Cap. 422.

services on credit in accordance with those agreements or instruments.;

(c) by the repeal of section 6 and substitution of the following—

**Limit of total indebtedness.** 6. (1) The total indebtedness for the time being outstanding in respect of the principal amounts of moneys borrowed or credit obtained shall not exceed the equivalent of the sum of six hundred and fifty million pounds calculated at rates of exchange prevailing for the time being or such higher sum as the National Assembly may by resolution approve.

(2) The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the amount of indebtedness mentioned in subsection (1) outstanding at the end of each financial year.;

(d) in section 7, by numbering the existing section as subsection (1) and adding the following new subsection—

(2) Subject to subsection (1), nothing contained in this Act shall vitiate any agreement or other instrument.;

(e) by the addition after section 8 of the following new section—

**Transitional and saving.**

9. Any moneys borrowed or credit obtained in currencies other than Kenya currency before 1st July, 1978, by or on behalf of the Government under any of the statutes repealed by Part XIII of the Finance Act, 1978, or under the Specific Loan (Commonwealth Development Corporation) Act, and owing on or after that day, shall be deemed for the purposes of section 6 of this Act to have been borrowed or obtained under this Act..

**No. 8 of 1978.  
Cap. 440.**

#### **PART VIII—LOAN GUARANTEES**

**8. The Guarantee (Loans) Act is amended—**

(a) in section 3—

(i) in subsection (2), by the insertion after the words “principal money” of the following—

(including any further advances and other variations within the limits of any principal amount specified under section 5 of this Act);



(ii) by the deletion of subsection (3) and substitution of the following—

(3) The total contingent liability of the Government for principal money for the time being outstanding (excluding liability under collateral or incidental covenants) under the guarantees given under this section or referred to in section 8 of this Act shall not, save as provided by section 3B of this Act, exceed—

(a) in the case of covenants expressed in Kenya currency, the sum of one hundred million pounds; and

(b) in the case of covenants expressed in other than Kenya currency, the equivalent of the sum of three hundred and fifty million pounds calculated at rates of exchange prevailing for the time being.;

(b) in section 8—

(i) by the deletion from subsection (1) of the words “Subject to subsections (2) and (3) of this section”;

(ii) by the deletion of subsections (2) and (3);

(c) by the addition after section 8 of the following new section—

Report to the  
National  
Assembly.

9. The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the total amount of contingent liability outstanding at the end of each financial year in respect of guarantees given—

(a) under section 3 of this Act or referred to in section 8 of this Act or given under or by virtue of any other Act, which relate to covenants expressed in—

(i) Kenya currency; and

(ii) other than Kenya currency;

(b) under section 3A of this Act;

(ii) by the deletion of subsection (3) and substitution of the following—

(3) The total contingent liability of the Government for principal money for the time being outstanding (excluding liability under collateral or incidental covenants) under the guarantees given under this section or referred to in section 8 of this Act shall not, save as provided by section 3B of this Act, exceed—

(a) in the case of covenants expressed in Kenya currency, the sum of one hundred million pounds; and

(b) in the case of covenants expressed in other than Kenya currency, the equivalent of the sum of three hundred and fifty million pounds calculated at rates of exchange prevailing for the time being.;

(b) in section 8—

(i) by the deletion from subsection (1) of the words “Subject to subsections (2) and (3) of this section”;

(ii) by the deletion of subsections (2) and (3);

(c) by the addition after section 8 of the following new section—

Report to the  
National  
Assembly.

9. The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the total amount of contingent liability outstanding at the end of each financial year in respect of guarantees given—

(a) under section 3 of this Act or referred to in section 8 of this Act or given under or by virtue of any other Act, which relate to covenants expressed in—

(i) Kenya currency; and

(ii) other than Kenya currency;

(b) under section 3A of this Act.;

## PART IX—INCOME TAX

Amendment  
to Cap. 470.

## 9. The Income Tax Act is amended—

(a) in section 2 (1), —

(i) by the deletion of the definitions of “inter-state rate”, “inter-state tax”, “private company”, “Partner State” and “tax clearance certificate”;

(ii) by the deletion of the proviso to the definition of “resident”;

(iii) by the insertion in its proper alphabetical order of the following—

“Kenya” includes the continental shelf and any installation thereon as defined in the Continental Shelf Act;;

Cap. 312.

(b) in section 3, by the deletion of subsection (1) and substitution of the following—

(1) Subject to, and in accordance with, this Act, a tax to be known as income tax shall be charged for each year of income upon all the income of any person, whether resident or non-resident, which accrued in or was derived from Kenya;

(c) in section 5, —

(i) in paragraph (b) of subsection (2) by substituting the words “two thousand four hundred shillings” for the words “one thousand shillings”;

(ii) by the insertion immediately after paragraph (a) of subsection (3) the following new paragraph—

(b) in the case of an agricultural employee required by the terms of employment to reside on a plantation or farm, an amount equal to ten per cent of the gains or profits from his employment, excluding the value of such premises; and for the purposes of this paragraph, “plantation” does not include a forest or timber plantation;

(iii) by renumbering the existing paragraph (b) as paragraph (c);

(d) in section 7, by the deletion of paragraphs (a) and (f) of subsection (1);

(e) in section 14 (2), by the deletion of the words "or on the funds of the Community";

(f) in section 15, —

(i) in subsection (3), by the deletion of paragraph (e);

(ii) by the addition after subsection (6) of the following new subsections—

(7) Notwithstanding anything contained in this Act—

- (a) the gains or profits of any person derived from any one of the four sources of income respectively specified in paragraph (e) of this subsection (and in this subsection called "specified sources") shall be computed separately from the gains or profits of that person derived from any other of the specified sources and separately from any other income of that person;
- (b) where the computation of gains or profits of any person in a year of income derived from a specified source results in a loss, that loss may only be deducted from gains or profits of that person derived from the same specified source in the following year and, in so far as the loss has not already been so deducted, in subsequent years of income;
- (c) the subparagraphs of paragraph (e) of this subsection shall be construed so as to be mutually exclusive;
- (d) gains chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act and losses referred to in paragraph (f) of subsection (3) of this section shall not be deemed income or losses derived or resulting from specified sources for the purposes of this subsection;

(e) the specified sources of income are—

- (i) rights granted to other persons for the use or occupation of any immovable property;
- (ii) employment (including former employment) of personal services for wages, salary, commissions or similar rewards (not under an independent contract or service), and any self-employed professional vocation;
- (iii) agricultural, pastoral, horticultural, forestry or similar activities, not falling within subparagraphs (i) and (ii) of this paragraph;
- (iv) any other sources of income chargeable to tax under paragraph (a) of subsection (2) of section 3 of this Act, not falling within subparagraphs (i), (ii) or (iii) of this paragraph.

(8) In the case of an individual whose income includes income chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act, only fifty per cent of the said chargeable income shall be included in the ascertainment of his total income.;

(g) in section 16 (2) (c), by the deletion of the words “inter-state tax and” and the expression “40 or”;

(h) in section 18 (3), by the deletion of the words “the Partner States” and substitution of “Kenya”;

(i) in section 24, —

(i) in subsections (1) and (4), by the deletion of the word “private”;

(ii) by the deletion of subsection (3);

(j) in section 34, —

(i) in subsection (2), by the deletion of the commas and words—

“, other than a person resident or having a permanent establishment in another Partner State,”;

(ii) by the deletion of subsection (3);

(k) by the repeal of section 34A;

(l) in section 35, —

(i) in subsection (1), by the deletion of the words and commas “, other than a person resident or having a permanent establishment in another Partner State,”;

(ii) by the deletion of subsection (2);

(iii) in subsection (3A), by the deletion of the words and commas “person who is an individual, whether or not resident in Kenya,” and the substitution therefor of the words “individual or any non-resident body of persons”;

(m) by the repeal of section 40;

(n) in section 67 (3), by the deletion of the words “or Act of the Community”;

(o) in section 89 (1), by the addition of a new paragraph as follows—

(e) a determination by the Commissioner under paragraph 12 of the Eighth Schedule.;

(p) in section 94 (2), by the deletion of the words “five per cent” and substitution of “ten per cent”;

(q) by the repeal of section 99 and substitution of the following—

Exchange  
control  
income tax  
certificates.  
Cap. 113.

99. (1) For the purpose of safeguarding collection of tax, any person who applies for emigration treatment under the Exchange Control Act shall submit at the same time a valid exchange control income tax certificate; and the Commissioner, upon request to him by such person, shall, if he is satisfied that no tax is due and payable or likely to become due and payable by such person, issue him with such certificate.

(2) A certificate issued under subsection (1) of this section shall become invalid forty-five days after the date of issue.;

(r) by the repeal of section 108;

(s) in Part I of the First Schedule—

(i) in paragraph 4, by the deletion of “The Wheat Board”, and the insertion (at the end) of “The Kenya Post Office Savings Bank”;

- (ii) by the deletion of paragraphs 19, 20, 21 and 24;
- (iii) in paragraph 27, by the deletion of the word "agreement" appearing in the third line and substitution of the words "or other agreement for developmental services or purpose";
- (iv) in paragraph 36 (f), by the insertion after the word "property" of the brackets and words "(including investment shares)";
- (r) in the Second Schedule—
  - (i) in paragraph 5 (1) (a) (iv) (D), by the deletion of the words "the Partner States" and the substitution therefor of "Kenya";
  - (ii) in paragraph 5 (1) (c), by the deletion of the word "Minister" and substitution of "Commissioner";
  - (iii) in paragraph 32, by the deletion of the definition of "concession";
- (u) in the Third Schedule, by the deletion of paragraph (4) of Head B;
- (v) by the deletion of the Seventh Schedule;
- (w) in the Eighth Schedule, —
  - (i) by the deletion of "(1)" appearing after 12 in paragraph 12;
  - (ii) by the deletion of subparagraph (2) of paragraph 12.

#### PART X—SALES TAX

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

- (a) in section 2 (1), by the deletion of the definition of "Customs Act";
- (b) in section 7 (1) (c) (i), by the deletion of "the Customs Act" and substitution of "the Customs and Excise Act";
- (c) in section 8 (1), by the deletion of the words "one hundred thousand shillings" and substitution of "two hundred thousand shillings";

(d) in section 42, —

- (i) in subsection (1), by the deletion of “the Customs Act” and substitution of “the Customs and Excise Act”;
- (ii) in subsection (2), by the deletion of “section 108 of the Customs Act” and substitution of “section 127 of the Customs and Excise Act”;
- (iii) by the deletion of subsection (3);
- (e) by the deletion of the First Schedule and substitution of the new First Schedule set out in the First Schedule to this Act;
- (f) in the Second Schedule, by the deletion of Part I and substitution of the new Part I set out in the Second Schedule to this Act.

#### PART XI—LOCAL MANUFACTURES EXPORT COMPENSATION

**11.** The Local Manufactures (Export Compensation) Act is amended—

Amendments  
to Cap. 482.

(a) in section 2—

- (i) by the deletion of the words “East African” and “in Kenya” from the definition of “the Commissioner”;
- (ii) by the deletion of the expressions “the Partner States” and “one of the Partner States” in the definitions of “export” and “foreign currency” respectively and substitution of “Kenya”;
- (iii) by the deletion of the definition of “the Partner States”;

(b) in section 5—

- (i) in subsection (2), by the deletion of the words “the Partner States” in paragraphs (a) and (b) and substitution of “Kenya”;
- (ii) in subsection (3), by the deletion of the words “any of the Partner States” and substitution of “Kenya”;
- (c) in section 10, by the deletion of the words “East African Customs and Transfer Tax Management Act” and substitution of “Customs and Excise Act”;



(d) by the deletion of the Second Schedule and substitution of the new Second Schedule set out in the Third Schedule to this Act.

#### PART XII—KENYA POST OFFICE SAVINGS BANK

Amendment to  
No. 23 of  
1977

12. The Kenya Post Office Savings Bank Act is amended by the insertion after section 9 of the following new section—

Exemption  
from lottery  
licences.  
Cap. 131.

9A. Nothing in the Betting, Lotteries and Gaming Act shall be taken to apply to any instrument issued under this Act by reason of any use or proposed use of chance to select particular instruments for special benefits, if the terms of the issue provide that the amount subscribed is to be repayable in full in the case of all the instruments.

#### PART XIII—REDUNDANT BORROWING ACTS

13. The following Acts are hereby repealed—

- Cap. 414. The National Loan Act;
- Cap. 416. The Colonial Treasury Bills Act;
- Cap. 426. The External Loans (General) Act;
- Cap. 428. The Loans (United Kingdom Government) (No. 1) Act;
- Cap. 429. The Loans (United Kingdom Government) (No. 2) Act;
- Cap. 430. The Local Loan Act;
- Cap. 431. The War Loan Act;
- Cap. 432. The Loans (Federal Republic of Germany) Act;
- Cap. 433. The Specific Loan (No. 1) Act;
- Cap. 434. The Specific Loan (No. 2) Act;
- Cap. 435. The Specific Loan (No. 3) Act;
- Cap. 436. The Specific Loan (No. 4) Act;
- Cap. 437. The Specific Loan (No. 5) Act;
- Cap. 439. The Specific Loan (International Bank for Reconstruction and Development and Commonwealth Development Corporation) Act;

1978

Finance

No. 8

- Cap. 441. The Specific Loan (International Bank for Reconstruction and Development) Act;
- Cap. 442. The Development Loan (No. 1) Act;
- Cap. 443. The Development Loan (No. 2) Act;
- Cap. 444. The Development Loan (No. 3) Act;
- Cap. 445. The Development Loan (No. 4) Act;
- Cap. 446. The Development Loan (No. 5) Act;
- Cap. 447. The Loans (United States of America) Act;
- Cap. 448. The Loans (United Kingdom Government) (No. 3) Act;
- Cap. 449. The Loans Act;
- Cap. 449A. The Loans (No. 2) Act;
- No. 59 of 1968. The Local Loan Act, 1968;
- No. 6 of 1971. The Local Loan Act, 1971;
- No. 3 of 1974. The Local Loan Act, 1974.

## FIRST SCHEDULE

(s.10 (e))

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

## FIRST SCHEDULE

(s. 3 (e))

## RATES

## PART I

Subject to Part II of this Schedule, the rate of tax referred to in section 4 shall be 10 per cent of the taxable value.

## PART II

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

COLUMN (1) Tariff No.	COLUMN (2) Tariff Description	COLUMN (3) Quantity	COLUMN (4) Rate of Tax
22.01.001 ..	Waters including spa waters and aerated waters .. .. .	} Taxable Value	20%
22.02.001 ..	Lemonade, flavoured spa waters and flavoured aerated waters .. .. .		20%
22.02.002 ..	Other non-alcoholic beverages .. .. .		20%
22.03.001 ..	Stout .. .. .	} Per litre	Sh. 2.70
22.03.009 ..	Other beer made from malt .. .. .		Sh. 2.70

## FIRST SCHEDULE—(Contd.)

COLUMN (1) <i>Tariff No.</i>	COLUMN (2) <i>Tariff Description</i>	COLUMN (3) <i>Quantity</i>	COLUMN (4) <i>Rate of Tax</i>
22.05.002 ..	Still wines, in bottle .. .. .	Taxable Value	20%
22.05.003 ..	Sparkling wines, champagne .. .. .		20%
22.05.004 ..	Sparkling wines, other .. .. .		20%
22.06.001 ..	Vermouths, not in bottle .. .. .		20%
22.06.002 ..	Vermouths, in bottle .. .. .		30%
22.07.001 ..	Beer not made from malt .. .. .		20%
22.07.009 ..	Other fermented beverages .. .. .		20%
22.08.009 ..	Other neutral spirits .. .. .		20%
22.09.010 ..	Whisky .. .. .		20%
22.09.021 ..	Brandy .. .. .		20%
22.09.029 ..	Other spirits obtained by distilling wine or grape marc. .. .. .		20%
22.09.031 ..	Gine and geneva .. .. .		20%
22.09.032 ..	Vodka .. .. .		20%
22.09.033 ..	Rum .. .. .		20%
22.09.034 ..	Liqueurs and other spirituous beverages (concentrated extracts) .. .. .	Per litre	20%
22.09.039 ..	Other spirituous beverages .. .. .		20%
27.10.011 ..	Aviation gasolene (spirit) .. .. .		Cents 70.5
27.10.012 ..	Motor spirit (gasolene) .. .. .		Cents 70.5
27.10.030 ..	Other light petroleum oils and prepa- rations .. .. .		Cents 70.5
27.10.062 ..	Gas oil (automotive light, amber, for high speed engines) .. .. .		Cents 20
27.10.081 ..	Lubricating oils .. .. .		Cents 45
27.10.082 ..	Lubricating grease .. .. .		Cents 80
27.11.010 ..	Liquefied propane and butane .. .. .		Cents 20
27.11.020 ..	Liquefied gaseous hydrocarbons .. .. .		Cents 20
27.11.030 ..	Petroleum gases and other gaseous hydro- carbons in the gaseous state .. .. .		Cents 20
27.17.000 ..	Electric current (optional heading) .. .. .	Per kilowatt hour	Cents 1
35.05.009 ..	Other aqueous distillates and solutions of essential oils .. .. .	Taxable Value	20%
33.06.001 ..	Toilet waters containing alcohol .. .. .		20%
33.06.009 ..	Other perfumery, cosmetics and toilet preparations .. .. .		20%
36.06.000 ..	Matches (excluding Bengal matches) .. .. .		20%
37.01.009 ..	Other film, etc. .. .. .		20%
37.02.000 ..	Film in rolls, sensitised, unexposed, perforated or not .. .. .		20%
37.03.000 ..	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed .. .. .		20%
39.07.030 ..	Ornamental articles and objects of perso- nal adornment .. .. .		20%
42.01.000 ..	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal .. .. .		20%
42.02.010 ..	Handbags (excluding those of wicker- work or basket work) .. .. .		20%
42.02.020 ..	Travel goods, and toilet cases .. .. .		20%
42.02.030 ..	Satchels and brief-cases .. .. .		20%

## FIRST SCHEDULE—(Contd.)

COLUMN (1) <i>Tariff No.</i>	COLUMN (2) <i>Tariff Description</i>	COLUMN (3) <i>Quantity</i>	COLUMN (4) <i>Rate of Tax</i>
42.02.040 ..	Other travel goods, etc. .. .. .		20%
43.03.009 ..	Other articles of furskin .. .. .		20%
43.04.009 ..	Other artificial fur and articles made thereof .. .. .		20%
44.27.001 ..	Articles of personal adornment including beads .. .. .		20%
69.13.001 ..	Articles of personal adornment .. .. .		20%
70.19.001 ..	Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones .. .. .		20%
70.19.009 ..	Other glass articles .. .. .		20%
71.01.000 ..	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) .. .. .		20%
71.02.010 ..	Diamonds, rough, unsorted .. .. .		20%
71.02.030 ..	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted .. .. .		20%
71.02.040 ..	Diamonds, other .. .. .		20%
71.02.050 ..	Other precious or semi-precious stones .. .. .		20%
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) .. .. .		20%
71.11.010 ..	Sweepings of gold, excluding sweepings containing other precious metals .. .. .	Taxable Value	20%
71.11.020 ..	Other jewellery sweepings .. .. .		20%
71.12.000 ..	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) .. .. .		20%
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 .. .. .		20%
71.15.000 ..	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) .. .. .		20%
71.16.001 ..	Beads and necklaces composed of arti- ficial plastic material and other non- precious material .. .. .		20%
71.16.009 ..	Other imitation jewellery .. .. .		20%
83.10.000 ..	Beads and spangles, of base metal .. .. .		20%
84.15.011 ..	Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment .. .. .		20%

## FIRST SCHEDULE—(Contd.)

COLUMN (1) Tariff No.	COLUMN (2) Tariff Description	COLUMN (3) Quantity	COLUMN (4) Rate of Tax
84.15.012 ..	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment .. .. .	} Taxable Value	20%
84.15.020 ..	Deep-freezers, domestic .. .. .		20%
84.15.041 ..	Parts of refrigerators, domestic .. .. .		20%
84.22.010 ..	Pulley tackle and hoists, other than skip hoists; winches and capstans .. .. .		20%
84.22.020 ..	Ships' derricks; cranes, other than cable cranes; mobile lifting frames .. .. .		20%
84.22.030 ..	Elevators and conveyors, pneumatic .. .. .		20%
84.22.040 ..	Lifts and skip hoists .. .. .		20%
84.22.050 ..	Escalators and moving pavements .. .. .		20%
84.22.060 ..	Other lifting, handling, loading, and unloading equipment .. .. .		20%
84.22.070 ..	Parts for lifting, handling, loading, and unloading equipment .. .. .		20%
84.40.010 ..	Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg. .. .. .		20%
85.06.010 ..	Vacuum cleaners and floor polishers .. .. .		20%
85.06.020 ..	Vented hoods and room fans .. .. .		20%
85.06.030 ..	Food grinders and mixers; fruit-juice extractors .. .. .		20%
85.06.040 ..	Other domestic appliances .. .. .		20%
85.06.061 ..	Parts of vented hoods and room fans .. .. .		20%
85.06.069 ..	Parts of other domestic appliances .. .. .		20%
85.14.010 ..	Apparatus including stands for microphones .. .. .		20%
85.14.020 ..	Parts .. .. .		20%
85.22.021 ..	Mixing units for sound reproduction .. .. .		20%
87.02.011 ..	Passenger motor cars (other than public service type vehicles), assembled of an engine capacity not exceeding 1,200 cubic centimetres .. .. .		20%
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 .. .. .		20%
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 .. .. .		20%
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 .. .. .		20%
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 .. .. .		20%

1978

Finance

No. 8

## FIRST SCHEDULE—(Contd.)

COLUMN (1) <i>Tariff No.</i>	COLUMN (2) <i>Tariff Description</i>	COLUMN (3) <i>Quantity</i>	COLUMN (4) <i>Rate of Tax</i>
87.02.016 ..	Passenger motor cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres .. .. .		20%
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 .. .. .		20%
87.02.021 ..	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity not exceeding 1,200 cubic centimetres .. .. .		20%
87.02.022 ..	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres .. .. .		20%
87.02.023 ..	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres .. .. .		20%
87.02.024 ..	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres .. .. .	Taxable Value	20%
87.02.025 ..	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres .. .. .		20%
87.02.026 ..	Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2,250 cubic centimetres .. .. .		20%
87.02.027 ..	Buses with seating capacity of less than 14 passengers (mini-buses), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .		20%
89.01.021 ..	Yachts and other vessels for pleasure or sports .. .. .		20%
90.07.019 ..	Cameras .. .. .		20%
90.07.020 ..	Photographic flashlight apparatus .. .. .		20%
90.07.039 ..	Photographic parts .. .. .		20%

## FIRST SCHEDULE—(Contd.)

COLUMN (1) <i>Tariff No.</i>	COLUMN (2) <i>Tariff Description</i>	COLUMN (3) <i>Quantity</i>	COLUMN (4) <i>Rate of Tax</i>
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 .. .. .		20%
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 .. .. .		20%
90.08.030 ..	Parts and accessories .. .. .		20%
90.09.009 ..	Image projectors .. .. .		20%
91.01.000 ..	Pocket-watches, wrist-watches and other watches, including stop-watches ..		20%
91.02.000 ..	Clocks with watch movements (excluding clocks of heading No. 91.03) .. ..		20%
91.04.009 ..	Other clocks .. .. .		20%
91.07.000 ..	Watch movements (including stop-watch movements), assembled .. .. .	} Taxable Value	20%
91.08.000 ..	Clock movements, assembled .. ..		20%
91.09.000 ..	Watch cases and parts of watch cases ..		20%
91.10.000 ..	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof .. .. .		20%
91.11.000 ..	Other clock and watch parts .. ..		20%
92.11.010 ..	Coin-operated electric gramophones ..		20%
92.11.021 ..	Other electric gramophone and record players, assembled .. .. .		20%
92.11.022 ..	Other electric gramophone and record players, unassembled .. .. .		20%
92.11.031 ..	Television image and sound recorders and reproducers, magnetic, assembled ..		20%
92.11.032 ..	Television image and sound recorders and reproducers, magnetic, unassembled ..		20%
92.12.021 ..	Gramophone records of 7 inches or less ..	} Each	Sh. 3
92.12.022 ..	Gramophone records, other .. ..		Sh. 15
92.12.029 ..	Other recordings .. .. .		20%
92.13.000 ..	Other parts and accessories of apparatus falling within heading No. 92.11 ..		20%
95.01.001 ..	Articles of personal adornment including beads .. .. .		20%
95.02.001 ..	Articles of personal adornment including beads .. .. .	} Taxable Value	20%
95.03.001 ..	Articles of personal adornment including beads .. .. .		20%
95.04.001 ..	Articles of personal adornment including beads .. .. .		20%
95.04.009 ..	Other worked bone (excluding whalebone) ..		20%
95.05.001 ..	Articles of personal adornment including beads .. .. .		20%

## FIRST SCHEDULE—(Contd.)

COLUMN (1) <i>Tariff No.</i>	COLUMN (2) <i>Tariff Description</i>	COLUMN (3) <i>Quantity</i>	COLUMN (4) <i>Rate of Tax</i>
95.06.001 ..	Articles of personal adornment including beads .. .. .	Taxable Value	20%
95.07.001 ..	Articles of personal adornment including beads .. .. .		20%
95.08.001 ..	Articles of personal adornment including beads .. .. .		20%
98.14.000 ..	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads thereof .. .. .		20%

## SECOND SCHEDULE

(s. 10 (f))

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

## PART I

(Non-Taxable Goods)

## Customs and Excise Tariff

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
1		Live animals.
2		Meat and edible meat offals.
3		Fish, crustaceans and molluscs.
4	04.01.001	Milk, fresh.
	04.01.002	Cream, fresh.
	04.05.010	Eggs in shell.
	04.05.020	Other.
	04.06.000	Natural honey.
5		Products of animal origin, not elsewhere specified or included.
6		Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7		Edible vegetables and certain roots and tubers.
8		Edible fruit and nuts; peel of melons or citrus fruit.
9	09.01.011	Arabica, hulled.
	09.01.012	Robusta, hulled.
	09.01.013	Arabica, parchment.
	09.01.014	Robusta, parchment.
	09.01.015	Arabica, cherry.
	09.01.016	Robusta, cherry.
	09.01.017	Triage.
	09.01.018	Coffee husks and skins.
10		Cereals.
11		Products of the milling industry; malt and starches; gluten, inulin.
12		Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder.
13		Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.



## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
14		Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.
15	15.01.000	Lard, other pig fat and poultry fat, rendered or solvent-extracted.
	15.02.011	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, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified.
	15.10.010	Fatty acids, acid oils from refining.
	15.10.020	Fatty alcohols.
	15.13.010	Margarine.
	15.13.020	Imitation lard and other prepared edible fats.
	15.14.000	Spermaceti, crude, pressed or refined, whether or not coloured.
17	17.01.011	Jaggery.
	17.01.019	Other raw sugar.
	17.01.020	Refined sugars and other products of refining beet and cane sugar, solid.
	17.02.001	Dextrose monohydrate.
	17.03.000	Molasses, whether or not decolourised.
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	19.02.001	Infant food mix.
	19.06.000	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
	19.07.000	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.
21	21.07.001	Milk foods specially prepared for infants.
	21.07.003	Infant food mix.
23		Residues and waste from the food industries; prepared animal fodder.
24	24.01.010	Tobacco, not stripped, flue cured, of the virginia type.
	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.
	24.02.010	Cigars and cheroots; cigarillos.
	24.02.020	Cigarettes.
	24.02.032	Other manufactured tobacco.
25		Mineral products. Except: 25.23.002 Cement for building purposes. 25.23.009 Other cement.
26		Metallic ores, slag and ash.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
27	27.01.010	Anthracite, whether or not pulverised, but not agglomerated.
	27.01.020	Other coal, whether or not pulverised, but not agglomerated.
	27.01.030	Briquettes, ovoids and similar solid fuels manufactured from coal.
	27.02.010	Lignite, whether or not pulverised, 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.
	27.04.010	Coke and semi-coke of coal (including char) whether or not agglomerated.
	27.04.020	Coke and semi-coke of lignite or peat (including char), whether or not agglomerated.
	27.05.000	Retort carbon.
	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	Xylole.
	27.07.040	Other.
	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.
	27.10.020	Jet fuel, spirit type (gasolene type).
	27.10.041	Jet fuel (kerosene type).
	27.10.042	Kerosene, special boiling point spirits and white spirits.
	27.10.061	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).
	27.10.071	Petroleum, partly refined (including topped crudes).
	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, imported or purchased before clearance through the customs solely for use in the manufacture of rope, cordage, twines, sacking and similar material or in tanning or in the spinning of wool or other fibres.
	27.10.084	Batching oil, other.
	27.10.085	Transformer oil.
	27.10.086	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 (petroleums and vaselines, white, amber).
	27.13.000	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite 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 petroleum residues.
	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).

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
28		Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes.
29		Organic chemicals.
30		Pharmaceutical products.
31		Fertilizers.
32	32.01.001	Wattle extracts.
	32.02.002	Other tanning 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	For colouring foodstuffs, beverages, cosmetics or toilet preparations.
	32.04.009	Other colouring matter of vegetable origin or of animal origin.
	32.05.011	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 a kind known as optical bleaching agents substantive to the fibre; natural indigo.
	32.06.001	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 and inorganic products of a kind used as luminophores.
	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.
33	33.01.001	Essential oils for use in the manufacture of perfumery, cosmetics, or toilet preparations.
	33.02.001	Terpenic by-products for use in the manufacture of perfumery, cosmetics, or toilet preparations.
	33.02.009	Other terpenic by-products.
	33.03.001	Concentrates of essential oils for use in the manufacture of perfumery, cosmetics, or toilet preparations.
	33.04.001	Mixture of two or more odoriferous substances for use in the manufacture of perfumery, cosmetics, or toilet preparations.
	33.04.009	Other mixtures used in the manufacture of perfumery, cosmetics, or toilet preparations.
34	34.02.001	Organic surface-active agents specially prepared for cleaning dairy apparatus.
	34.02.003	Organic surface-active agents.
	34.02.009	Other organic surface-active agents and preparations.
	34.03.001	Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar materials or in tanning or in the spinning of wool or other fibres.
	34.04.001	Artificial waxes for use in the manufacture of cosmetics.
	34.04.009	Other artificial waxes.
37	37.01.001	X-ray plates and film.
	37.04.000	Sensitised plates and film, exposed but not developed, negative or positive.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
38	37.05.001	Having only a personal or sentimental value to the importer and not for resale.
	37.05.009	Other plates, unperforated film and perforated film.
	37.06.000	Cinematograph film exposed and developed, consisting only of sound track, negative or positive.
	37.07.001	Having only a personal or sentimental value to the importer and not for resale.
	37.07.002	Newsreels.
	37.07.003	Other, of a width not exceeding 8 mm.
	37.07.004	Other, of a width exceeding 8 mm. but not exceeding 16 mm.
	37.07.009	Other, of a width exceeding 16 mm.
	38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oil.
	38.08.000	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.
	38.11.012	Disinfectants.
	38.11.020	Insecticides.
	38.11.030	Fungicides.
	38.11.040	Weed-killers (herbicides).
	38.11.050	Other similar products.
	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	Anti-knock preparations, etc.
39	38.16.000	Prepared culture media for development of micro-organisms.
	38.17.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
		Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
	Except:	39.01.041 Phenoplasts in the form of seamless tubes.
		39.01.071 Aminoplasts in the form of seamless tubes.
		39.01.101 Alkyds and other polyesters in the form of seamless tubes.
		39.01.131 Polyamides in the form of seamless tubes.
		39.01.151 Polyurethanes in the form of seamless tubes.
		39.01.171 Epoxide resins in the form of seamless tubes.
		39.02.039 Polyethylene in the form of seamless tubes (except lay flat tubing).
		39.02.081 Polypropylene in the form of seamless tubes.
		39.02.109 Polystyrene and its copolymers in the form of seamless tubes.
		39.02.149 Polyvinyl chloride in the form of seamless tubes.
		39.02.199 Copolymers of vinyl chloride and vinyl acetate in the form of seamless tubes.
		39.02.251 Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in the form of seamless tubes.
		39.03.012 Regenerated cellulose in the form of seamless tubes.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
		39.03.022 Cellulose nitrates, non-plasticised, in the form of seamless tubes.
		39.03.032 Cellulose nitrates, plasticised, in the form of seamless tubes.
		39.03.042 Cellulose acetates, non-plasticised, in the form of seamless tubes.
		39.03.052 Cellulose acetates, plasticised, in the form of seamless tubes.
		39.03.072 Other chemical derivatives of cellulose, plasticised, in the form of seamless tubes.
		39.03.082 Vulcanized fibre, in the form of seamless tubes.
		39.07.011 Bottles and jars for household, hotel or restaurant use.
		39.07.016 Dustbins.
40	40.01.010	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex.
	40.01.020	Natural rubber other than latex.
	40.01.030	Other similar products.
	40.02.010	Polybutadiene-styrene latex, whether or not pre-vulcanised.
	40.02.020	Other synthetic rubber latex, whether or not pre-vulcanised.
	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.
	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 unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil), in any form, of a kind known as masterbatch.
	40.06.001	Rings, discs and washers.
	40.06.009	Other unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states.
	40.08.000	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber.
	40.14.001	Stoppers and rings for bottles, discs, washers and joints.
	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.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	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 similar products.
	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 of coniferous species, roughly squared.
	44.04.020	Other wood, roughly squared or half-squared, but not further manufactured.
	44.05.010	Wood of coniferous species, sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm.
	44.05.020	Other wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm.
	44.07.000	Railway or tramway sleepers of wood.
	44.21.000	Complete wooden packing cases, boxes, crates, drums and similar packings.
	44.28.002	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		Paper-making material.
48	48.01.010	Newsprint.
	48.01.020	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 (including cellulose wadding), 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.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	48.01.085	Cigarette paper.
	48.01.089	Tissue paper, other.
	48.03.000	Parchment of 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 adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.
	48.05.010	Kraft paper, creped or crinkled, whether or not embossed or perforated.
	48.05.020	Paper, other than kraft, creped or crinkled, whether or not embossed or perforated, for household or toilet use.
	48.05.030	Other creped or crinkled paper, whether or not embossed or perforated.
	48.05.040	Other paper and paperboard, corrugated.
	48.06.000	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets.
	48.07.010	Printing or writing paper.
	48.07.021	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 synthetic resins (excluding adhesives).
	48.07.030	Paper and paperboard, tarred, bituminised or asphalted.
	48.07.040	Other paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed.
	48.10.000	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.
	48.15.031	Paper coated, for use in the manufacture of crown corks.
	48.16.001	Waxed-ply <sup>*</sup> lined paperbags.
	48.16.002	Multi-ply paper bags manufactured from extensible sackcraft.
	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, etc., finished or semi-finished.
	48.16.009	Packing containers of paper or paperboard, not elsewhere specified.
	48.19.000	Paper or paperboard labels, whether or not printed or gummed.
	48.20.000	Bobbins, spools, caps and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
49	49.01.000	Printed books, booklets, brochures, pamphlets and leaflets.
	49.02.001	New newspapers, journals, etc.
	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, etc.
	49.07.001	Currency notes, postage, revenue and similar stamps unissued.
	49.07.002	Cheques and cheque books.
	49.07.009	Other unused postage, etc.
	49.08.000	Transfers (Decalcomanias).
	49.11.010	Trade advertising material, commercial catalogues and the like.
	49.11.021	Instructional charts and diagrams.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
50	49.11.022	Photograph of only personal or sentimental value, not for sale.
	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 of noil or other waste silk, not put up for retail sale.
	50.05.000	Yarn spun from silk waste other than noil, not put up for retail sale.
	50.06.000	Yarn spun from noil 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.
	50.08.000	Silk-worm gut; imitation catgut of silk.
	51.01.010	Yarns, textured, of continuous polyamide fibres.
51	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 fibres.
	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	Of synthetic fibre materials.
	51.02.020	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.
	51.04.011	Tyre cord fabric of continuous synthetic textile materials (weftless).
	51.04.019	Tyre cord fabrics of continuous synthetic textile materials, other.
	51.04.040	Tyre cord fabric of continuous regenerated textile materials containing less than 85% of continuous synthetic textile materials (other than tyre cord fabric and pile and chenille fabrics).
52	52.01.000	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.
53	53.01.010	Greasy or fleece-washed.
	53.01.020	Other sheep's or lambs' wool.
	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.
	53.05.020	Other sheep's or lambs' wool or other animal hair.
	53.06.010	Yarn containing 85% or more by weight of wool.
	53.06.020	Other yarn of carded sheep's or lambs' wool.
	53.07.010	Yarn 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.



## SECOND SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Chapter/Tariff Description</i>
	53.09.000	Yarn of horse hair 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.
	53.10.020	Other yarn of sheep's or lambs' wool, of horse hair or of other animal hair.
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.
	55.05.020	Cotton yarn measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres.
	55.05.030	Cotton yarn measuring, per single yarn, more than 40,000 metres but less than 80,000 metres per kg.
	55.05.040	Cotton yarn measuring, per single yarn, 80,000 metres or more per kg.
	55.09.011	Wetless fabric, for tyre manufacture, containing 85 % or more by weight of cotton, unbleached not mercerised.
	55.09.031	Other wetless fabric for tyre manufacture containing less than 85 % by weight of cotton, unbleached, not mercerised.
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.
	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.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	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.
	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.
	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.
	56.06.020	Yarn of discontinuous synthetic fibres, containing less than 85 % by weight of such fibres.
	56.06.030	Yarn of regenerated fibres, discontinuous.
57		Other vegetable textile materials; paper yarn and woven fabrics of paper yarn. Except: 57.09.001 Hessian and sacking (not including matting). 57.09.009 Other woven fabrics of true hemp. 57.10.000 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03. 57.11.000 Woven fabrics of other vegetable textile fibres. 57.12.000 Woven fabrics of paper yarn.
59	59.04.001	Twine, cordage, ropes and cables of coir.
	59.04.002	Twine, cordage, ropes and cables of jute.
	59.04.003	Twine, cordage, ropes and cables of sisal.
	59.04.004	Twine, cordage, ropes and cables of nylon and other artificial or synthetic fibres.
	59.04.009	Other twine, cordage, ropes and cables.
	59.07.001	Bookbinding fabric.
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 face masks.
	62.05.002	Bags and sacks other than those of heading No. 62.03.
67	67.01.000	Skins and other parts of birds with their feathers or down feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes).
68	68.11.001	Cement railway sleepers.
70	70.01.000	Waste glass (cullet); glass in the mass (excluding optical glass).
	70.10.001	Carboys, flasks and similar containers (excluding bottles and jars); stoppers and other closures.
	70.10.002	Bottles and jars.
	70.10.009	Other conveyance and packing containers.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	70.17.001	Laboratory glassware.
	70.17.002	Ampoules for pharmaceutical products.
	70.17.009	Other similar laboratory products.
	70.18.000	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses.
72	72.01.000	Coin.
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.
	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 other than high carbon or alloy steel, pieces roughly shaped by forging, of iron or steel.
	73.08.000	Iron or steel coils for re-rolling.
	73.13.053	Other, uncoated, flat, including coils.
	73.13.054	Other, enamelled, printed, lithographed, embossed or lacquered.
	73.14.000	Iron or steel wire, whether or not coated, but not insulated.
	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 of goods.
	73.24.000	Containers of iron or steel, for compressed or liquefied gas.
	73.26.001	Barbed wire.
	73.26.009	Other barbed iron or steel wire.
	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.
74	74.01.020	Copper waste and scrap.
	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	Wrought aluminium 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.
	76.10.009	Other casks, drums, cans, boxes and similar containers.
	76.11.000	Containers, of aluminium, for compressed or liquefied 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.

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
80	79.03.010	Zinc plates, sheets, strip and foil.
	79.03.020	Zinc powders, dust (blue powder) and flakes.
	80.01.010	Tin waste and scrap.
	80.01.020	Tin and tin alloys, unwrought.
82	80.03.000	Wrought plates, sheets and strip, of tin.
	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.
	83.13.001	Crown corks.
	83.13.009	Other bottle caps, stoppers, etc.
84	84.24.010	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).
	84.24.041	Other agricultural and horticultural machinery for soil preparation or cultivation.
85	84.24.049	Lawn and sports ground rollers.
	84.24.059	Parts of agricultural equipment.
	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.
	84.25.050	Parts of agricultural equipment.
	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	Other agricultural machinery.
	84.28.029	Parts of agricultural machinery.
	85.07.001	Shavers and hair clippers, with self-contained electric motor of a kind used solely in agriculture.
	86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered).
	87	Track-laying tractors (caterpillar).
	87.01.010	Road tractors for semi-trailers.
	87.01.020	Wheeled tractors (other than those falling within Tariff Heading 87.07).
	87.01.030	Ambulances and hearses.
	87.02.033	Fire engines, fire escapes and street cleaning vehicles.
	87.03.001	Mobile radiological units and mobile clinics.
	87.03.004	Chassis for tractors (heading No. 87.01).
	87.04.001	Chassis for ambulances and hearses (Tariff No. 87.02.033).
	87.04.002	Chassis for fire-engines, fire-escapes, and street-cleaning vehicles (Tariff No. 87.03.001) and for mobile radiological units and mobile clinics (Tariff No. 87.03.004).
	87.04.003	Bodies for motor vehicles of heading No. 87.01.
	87.05.001	Bodies for motor vehicles of Tariff No. 87.02.033.
	87.05.002	Bodies for fire-engines, fire-escapes and street-cleaning vehicles (Tariff No. 87.03.001); and vehicles of Tariff No. 87.03.004.
	87.05.003	

## SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	87.06.001	Parts and accessories for motor vehicles of heading No. 87.01.
	87.06.002	Parts and accessories for motor vehicles of Tariff No. 87.02.033.
	87.06.003	Parts and accessories for vehicles of Tariff No. 87.03.001 and 87.03.004.
	87.11.000	Invalid carriages, fitted with means of mechanical propulsion (motorized or not).
	87.12.002	Parts and accessories of the invalid carriages of heading No. 87.11.
	87.13.010	Invalid carriages, other than motorized or otherwise mechanically propelled.
	87.13.020	Parts of invalid carriages.
	87.14.021	Trailers and semi-trailers specially designed for attachment to or for the conveyance of tractors.
	87.14.023	Agricultural trailers.
	87.14.024	Trailers for collection and disposal of refuse.
	87.14.032	Agricultural wagons and carts.
	87.14.033	Carts (public services) for collection and disposal of refuse.
	87.14.041	Parts of trailers and semi-trailers specially designed for the conveyance of tractors.
	87.14.043	Parts of agricultural wagons, carts and trailers.
	87.14.045	Parts of carts for collection and disposal of refuse.
	87.14.046	Wheels, axles, chassis whether fitted with tyres and tubes or lighting equipment, suspension coupling devices, etc., imported solely for use in the manufacture of such trailers or camping caravans but not including parts imported separately.
90	90.04.001	Spectacles and other articles for correcting vision.
	90.07.011	Cameras, specialized for medical use; 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.
	90.17.010	Electro-medical apparatus (other than radiological apparatus).
	90.17.020	Dental instruments and appliances.
	90.17.030	Other.
	90.18.002	Breathing appliances for professional use.
	90.18.003	Breathing appliances, other.
	90.18.009	Other.
	90.19.010	Hearing aids.
	90.19.020	Other orthopaedic appliances, etc.
	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 high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like.
92	92.12.010	Prepared media for sound or similar recording.
	92.12.022	Recordings in the form of tapes and discs, for the sole use of public broadcasting organizations.
	92.12.023	Recordings containing spoken messages of a business or personal nature.
94	94.02.002	Other medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements.
	94.02.009	Parts of medical furniture, etc.
96	96.03.000	Prepared knots and tufts for broom or brush making.
99		Works of art, collectors' pieces, and antiques.

## THIRD SCHEDULE

(s. 11 (d))

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

## SECOND SCHEDULE

(s. 2)

## PART I

ITEMS SUBJECT TO SALES TAX BUT NOT ELIGIBLE FOR COMPENSATORY PAYMENT  
Customs and Excise Tariff

Chapter	Tariff No	Tariff Description
9	09.02.000	Tea.
27	27.10.011	Aviation gasoline (spirit).
	27.10.012	Motor spirit (gasoline).
	27.10.050	Other medium petroleum oils and preparations.
	27.10.062	Gas oil (automotive light amber, for high speed engines).
	27.10.081	Lubricating oils.
	27.10.082	Lubricating grease.
	27.17.000	Electric current.
28	28.42.010	Neutral sodium carbonate.

PART II—ITEMS NOT SUBJECT TO SALES TAX BUT ELIGIBLE FOR COMPENSATORY PAYMENT  
Customs and Excise Tariff

Chapter	Tariff No.	Chapter/Tariff Description
11	11.01.011	Wheat flour.
	11.01.012	Meslin flour.
	11.01.021	Maize flour.
	11.01.029	Other.
	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.
	11.07.000	Malt, roasted or not (including malt flour).
	11.08.000	Starches; inulin.
15	15.01.000	Lard, other pig fat and poultry fat, rendered or solvent extracted.
	15.10.010	Fatty acids, acid oils from refining.
	15.10.020	Fatty alcohols.
	15.13.010	Margarine.
	15.13.020	Imitation lard and other prepared edible fats.
17	17.01.011	Jaggery.
	17.01.019	Other raw sugar.
	17.01.020	Refined sugars and other products of refining, beet and cane sugar, solid.
	17.02.001	Dextrose monohydrate.

## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
19	19.02.001	Infant food mix.
	19.07.000	Bread, ships' biscuits and other ordinary bakers' wares not containing added sugar, honey, eggs, fats, cheese or fruit.
21	21.07.001	Milk foods specially prepared for infants.
24	24.02.010	Cigars and cheroots; cigarillos.
	24.02.020	Cigarettes.
	24.02.032	Other manufactured tobacco.
25	25.31.001	Chemical grade fluorspar.
28		Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes. Except 28.42.010 neutral sodium carbonate.
29		Organic chemicals.
30		Pharmaceutical products.
31		Fertilizers.
32	32.01.001	Wattle extract.
	32.01.002	Other tanning extracts of vegetable origin.
	32.05.011	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 a 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 and inorganic products of a kind used as luminophores.
	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.
33	33.01.001	Essential oils for use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.02.001	Terpenic by-products for use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.02.009	Other terpenic by-products for use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.04.001	Mixture of two or more odoriferous substances for use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.04.009	Other mixtures used in the manufacture of perfumery, cosmetics or toilet preparations.
34	34.02.001	Organic surface active agents specially prepared.
	34.02.009	Other organic surface acting agent (for cleaning dairy apparatus) and preparations.
	34.03.001	Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar materials or in tawning or in the spinning of wool or other fibres.
37	37.01.001	X-ray plates and film.
	37.04.000	Sensitised plates and film, exposed but not developed.
	37.05.009	Other photographic plates, unperforated film and perforated film.
38	38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oil.

## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	38.08.000	Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.
	38.11.012	Disinfectants.
	38.11.020	Insecticides.
	38.11.030	Fungicides.
	38.11.040	Weed-killers (herbicides).
	38.11.050	Other similar products.
	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.
	38.17.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
39		Artificial resins and plastic materials, cellulose esters and others; articles thereof except: Items covered by Tariff Nos. 39.07.016 to 39.07.083.
40	40.05.000	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber, compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch.
	40.06.001	Rings, discs and washers.
	40.06.009	Other.
	40.08.000	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber.
	40.14.001	Stoppers and rings for bottles, discs, washers and joints.
	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	41.01.014	Bovine and equine hides (other than calf skins), wet blue chrome.
	41.01.033	Goat skins and kid skins, wet blue chrome.
	41.01.053	Sheep and lamb skins without the wool, wet blue chrome.
48	48.01.010	Newsprint.
	48.01.020	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 (including cellulose wadding), in rolls or sheets, for the manufacture of corrugated paperboard.
	48.01.082	Other paper, simply finished.
	48.01.083	Paperboard, simply finished.



## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	48.01.084	Tissue paper (cellulose wadding), bleached for the manufacture of sanitary towels.
	48.01.085	Cigarette paper.
	48.01.089	Tissue paper, other.
	48.03.000	Parchment of 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 adhesive), not surface-coated or impregnated, whether or not internally reinforced in rolls or sheets.
	48.05.010	Kraft paper, creped or crinkled, whether or not embossed or perforated.
	48.05.020	Paper, other than kraft, creped or crinkled, whether or not embossed or perforated, for household or toilet use.
	48.05.030	Other creped or crinkled paper, whether or not embossed or perforated.
	48.05.040	Other.
	48.06.000	Paper and paperboard, ruled line or squared, but not otherwise printed, in rolls or sheets.
	48.07.010	Printing or writing paper.
	48.07.021	Coated, for use in the manufacture of crown corks.
	48.07.029	Paper and paperboard (other than printing or writing paper), coated or synthetic resins (excluding adhesives).
	48.07.030	Paper and paperboard, tarred, bituminised or asphalted.
	48.07.040	Other.
	48.10.000	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.
	48.15.031	Other paper, coated, for use in the manufacture of crown corks.
	48.16.001	Waxed-ply lined paperbags.
	48.16.002	Multi-ply paper bags manufactured from extensible sackcraft.
	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, etc., finished or semi-finished.
	48.16.009	Packing containers of paper or paperboard, not elsewhere specified.
	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 books, booklets, brochures, pamphlets and leaflets.
	49.02.001	New.
	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).
	49.08.000	Transfers (Decalcomanias).
51	51.01.010	Yarns, textured, of continuous polyamide fibres.
	51.01.020	Yarns, 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.

## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	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 fibres.
	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	Yarns of synthetic fibre materials.
	51.02.020	Yarns 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.
	51.04.011	Tyre cord fabric of continuous synthetic textile materials (weftless).
	51.04.019	Tyre cord fabrics of continuous synthetic textile materials, other.
52	52.01.000	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.
53	53.06.010	Containing 85% or more by weight of wool.
	53.06.020	Other.
	53.07.010	Containing 85% or more by weight of wool.
	53.07.020	Other.
	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	Containing 85% or more by weight of wool or fine animal hair.
	53.10.000	Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale.
	55.05.010	Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg.
	55.05.030	Cotton yarn measuring, per single yarn, more than 40,000 but less than 80,000 metres per kg.
	55.05.040	Cotton yarn measuring, per single yarn, 80,000 metres or more per kg.
	55.09.011	Weftless fabric, for tyre manufacture, containing 85% or more by weight of cotton, unbleached, not mercerised.
	55.09.031	Other weftless fabric for tyre manufacture containing less than 85% by weight of cotton, unbleached, not mercerised.
56	56.01.011	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
	56.01.010	Polyamide 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.
	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.

## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	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 wool or fine animal hair.
	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.
	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.
	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.
	56.06.020	Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres.
	56.06.030	Yarn of regenerated fibres, discontinuous.
	59.04.001	Twine, cordage, ropes and cables of coir.
	59.04.002	Twine, cordage, ropes and cables of jute.
	59.04.003	Twine, cordage, ropes and cables of sisal.
	59.04.004	Twine of nylon and other artificial or synthetic fibres.
	59.04.009	Other twine, cordage, ropes and cables.
	59.07.001	Bookbinding fabric.
	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 face masks.
	62.05.002	Bags and sacks other than those of heading No. 62.03.
	62.05.009	Other made up textile articles.
70	70.10.001	Carboys, flasks and similar containers (excluding bottles and jars); stoppers and other closures.
	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 similar products.

## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	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 spegeleisen, in pigs, blocks, lumps and similar forms.
	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 other than high carbon or alloy steel, pieces roughly shaped by forging, of iron or steel.
	73.08.000	Iron or steel coils for re-rolling.
	73.13.053	Other iron and steel uncoated, flat, including coils.
	73.13.054	Other iron and steel enamelled, printed, lithographed, embossed or lacquered.
	73.14.000	Iron or steel wire, whether or not coated, but not insulated.
	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 of goods.
	73.26.001	Barbed wire.
	73.26.009	Other barbed iron or steel wire.
	73.40.041	Traps and snares for the destruction of pests.
	73.40.046	Ends or lids for compressed gas containers.
	73.40.994	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners.
	76.03.005	Wrought aluminium 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.
	76.10.001	Aluminium milk containers of 10 litres or less.
	76.10.009	Other casks, drums, cans, boxes and similar containers.
	76.11.000	Containers, of aluminium, for compressed or liquefied gas.
79	79.03.010	Zinc plates, sheets, strip and foil.
80	80.03.000	Wrought tin 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 bottle caps, stoppers, etc.
84	84.24.010	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).
	84.24.041	Other agricultural and horticultural machinery for soil preparation or cultivation.
	84.24.049	Lawn and sports ground rollers.
	84.24.059	Parts of agricultural machinery.
	84.25.020	Combined harvester-threshers.
	84.25.030	Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses.

## THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	Chapter/Tariff Description
	84.25.040	Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce.
	84.25.050	Parts of agricultural equipment.
	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	Other agricultural machinery.
	84.28.029	Parts of agricultural machinery.
85	85.07.001	Shavers, etc., of a kind used solely in agriculture.
86		Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered).
87	87.01.010	Track-laying tractors (caterpillar).
	87.01.020	Road tractors for semi-trailers.
	87.01.030	Wheeled tractors (other than those falling within Tariff Heading 87.07).
	87.14.021	Trailers and semi-trailers specially designed for attachment to or for the conveyance of tractors.
	87.14.023	Agricultural trailers.
	87.14.024	Trailers for collection and disposal of refuse.
	87.14.032	Agricultural wagons and carts.
	87.14.033	Carts (public services) for collection and disposal of refuse.
	87.14.041	Parts of trailers and semi-trailers specially designed for the conveyance of tractors.
	87.14.043	Parts of agricultural wagons, carts and trailers.
	87.14.045	Parts of carts for collection and disposal of refuse.
	87.14.016	Wheels, axles, chassis whether fitted with tyres and tubes or lighting equipment, suspension coupling devices, etc., imported solely for use in the manufacture of such trailers or camping caravans but not including parts imported separately.