

**THE FINANCE ACT, 1985****No. 8 of 1985***Date of Assent: 23rd August, 1985**Date of Commencement: See Section 1 (2)***An Act of Parliament to amend the law relating to various taxes, duties and fees and for matters incidental thereto****ENACTED** by the Parliament of Kenya as follows:—**PART I—PRELIMINARY****1. (1)** This Act may be cited as the Finance Act, 1985.

Short title and commencement.

**(2)** This Act shall come into force, or be deemed to have come into force, as follows—*(a)* section 2, on the 1st July, 1985;*(b)* section 3, on the 13th October, 1978;*(c)* section 10 *(a)*, on the 15th June, 1984;*(d)* sections 11, 15 *(b)* and 16, on the 1st January, 1986;*(e)* sections 12, 13 and 15 *(a)*, on the 1st January, 1985;*(f)* section 19, on the 16th February, 1978;*(g)* section 20, on the 1st October, 1986;*(h)* all other provisions, on the 14th June, 1985.**PART II—CUSTOMS AND EXCISE****2.** The Customs and Excise Act is amended by inserting immediately after section 111 the following new section —

Insertion of new section 111A in Cap. 472.

Deposit of cigarettes or manufactured tobacco in bonded warehouses.

**111A. (1)** Cigarettes or manufactured tobacco may be deposited in a bonded warehouse, in such quantities and under such conditions as the Commissioner may determine, for exportation or shipment for use as stores for an aircraft or vessel.**(2)** No cigarettes or manufactured tobacco may be delivered from a bonded warehouse for home use except with the written permission of the Commissioner and subject to such conditions as he may impose.**3.** Section 127 of the Customs and Excise Act is amended by deleting subsection (3) and inserting the following—

Amendment to section 127 of Cap. 472.

**(3)** The rate of exchange to be used for determining the equivalent in Kenya currency of any foreign currency shall be the current selling rate for sight drafts as last

notified by the Central Bank at the time when an entry is presented, checked and accepted by the proper officer in accordance with section 27.

(4) Notwithstanding subsection (3), the rate applicable shall be further determined as the rate which was prevailing at the close of the last working day of the previous week and shall remain valid throughout the week.

(5) Where an entry has been checked and accepted by the proper officer, the duty payable shall be paid within five days from the date of the acceptance, and in default, a new assessment of the value shall be re-determined in accordance with subsections (3) and (4).

Amendment to  
section 139 of  
Cap. 472.

4. Section 139 (1) of the Customs and Excise Act is amended by deleting subparagraph (f) (ii) and inserting the following—

(ii) they have been delivered direct from a distillery or distiller's warehouse, in such quantities and under such conditions as he may determine, to a person who will use them for the fortification of wine or for use in industry or manufacture (other than the manufacture or preparation of other beverages, perfumery or toilet preparations) in which the use of spirits is required, and if he is further satisfied that the use for the fortification of wine or in that industry or manufacture of denatured or methylated spirits is unsuitable or detrimental;

Amendment to  
the First  
Schedule to  
Cap. 472.

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

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

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

Amendment to  
the Third  
Schedule to  
Cap. 472.

6. Part A (special exemptions) of the Third Schedule to the Customs and Excise Act (exemptions from duty) is amended by deleting item 12 (1) and inserting the following—

(1) Goods, being bona fide gifts—

(a) which the Commissioner is satisfied are imported by or consigned to charitable organizations

registered as such by the Registrar of Societies and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in their institutions provided that the Treasury has given its approval in writing where the duty exceeds Sh. 10,000;

- (b) consigned to or imported by any organization if the Commissioner is satisfied that they are for free donation to charitable organizations registered by the Registrar of Societies and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work provided that the Treasury has given its approval in writing where the duty exceeds Sh. 10,000.

7. The Fifth Schedule to the Customs and Excise Act (excise duties) is amended by deleting item 3 (cigarettes) and inserting the following—

Amendment to the Fifth Schedule to Cap. 472.

Item	Goods	Rates of Duty
3	Cigarettes:	
	Where the ex-factory selling price per thousand cigarettes—	
	(i) does not exceed Sh. 90...	140% of the ex-factory selling price
	(ii) exceeds Sh. 90 but does not exceed Sh. 140 ...	150% of the ex-factory selling price
	(iii) exceeds Sh. 140 ...	165% of the ex-factory selling price

### PART III—SALES TAX

8. Section 2 (1) of the Sales Tax Act is amended—

- (a) by inserting the following definitions in the appropriate alphabetical sequence—

“buildings” means houses, including prefabricated houses, garages, dwellings, apartment houses,

Amendment to section 2 of Cap. 476.

hospitals and institutional buildings, colleges, schools, churches, office buildings, factories, warehouses, theatres, cinemas, silos, mill buildings, barns, stables, greenhouses and similar roofed structures affording protection and shelter, radio and television masts, transmission lines and towers, car ports, but not including mobile homes, caravans and trailers, bandstands, grandstands, water storage tank gantries, bridges, headframes for mines and other similar structures;

“construction” means the process by which a building, or part thereof, or an addition thereto, is erected, but does not include the manufacture of—

(a) materials for the construction of buildings;  
or

(b) component parts used in, wrought into or attached to, buildings;

(b) by deleting the definition of “manufacture” and inserting the following—

“manufacture” means—

(a) in relation to electricity, the generation thereof;

(b) in relation to any other commodity, the subsection of any physical matter to any process by which that commodity is finally produced; but does not include the construction of buildings, or the local treatment of water by a local authority or a person approved by the Minister for the time being responsible for water development for domestic or for industrial use.

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

9. The Sales Tax Act is amended—

(a) by deleting Part II of the First Schedule (rates of tax) and inserting the new Part II set out in the Third Schedule to this Act;

(b) by deleting the Second Schedule and inserting the new Second Schedule set out in the Fourth Schedule to this Act.

## PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

10. The First Schedule to the Local Manufactures (Export Compensation) Act (rate of compensatory payments) is amended—

Amendment to  
the First  
Schedule to  
Cap. 482.

(a) by deleting paragraph 1 (1) and inserting the following—

1. The rate of compensatory payment shall be, in respect of goods exported—

(a) before 18th June, 1982, twenty per cent;

(b) on or after 18th June, 1982, but before 15th June, 1984, ten per cent;

(c) on or after 15th June, 1984, but before 14th June, 1985, fifteen per cent;

(d) on or after 14th June, 1985, twenty per cent,

of the value of the goods.

(b) by deleting paragraphs 1 (2) and 3.

## PART V—INCOME TAX

11. Section 8 of the Income Tax Act is amended by deleting subsection (4) and inserting the following—

Amendment to  
section 8 of  
Cap. 470.

(4) Notwithstanding section 3 (2) (c), the first one hundred thousand shillings of the total pensions and retirement annuities received by a resident individual in a year of income shall be deemed to be income not charged to tax.

12. Section 15 (3) of the Income Tax Act is amended by deleting paragraph (b) and inserting the following—

Amendment to  
section 15 of  
Cap. 470.

(b) the amount of interest not exceeding fifty-six thousand shillings paid by him in respect of that year of income upon money borrowed by him from one of the first four financial institutions specified in the Fourth Schedule and applied to the purchase or improvement of premises occupied by him during that year of income for residential purposes.

Amendments to  
section 19A of  
Cap. 470.

**13.** Section 19A of the Income Tax Act is amended—

(a) in subsection (4), by inserting the words “deemed to be” immediately after the words “provision of this Act, be” appearing in the fifth line;

(b) by deleting subsection (7) and inserting the following—

(7) In this section—

“bonus” and “dividend” shall, for the purposes of subsections (2) and (3), have the same meaning as in the Co-operative Societies Act;

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

“primary society” means a co-operative society registered under the Co-operative Societies Act the membership of which is restricted to individual persons.

Cap. 490.

Amendment to  
the First  
Schedule to  
Cap. 470.

**14.** Part I of the First Schedule to the Income Tax Act is amended by deleting paragraph 38 and inserting the following—

38. (1) The interest not exceeding sixty thousand shillings in aggregate receivable in a year of income by any person in respect of housing bonds held by that person with a financial institution licensed under the Banking Act or a building society registered under the Building Societies Act which have been approved for the purposes of this paragraph by the Minister.

Cap. 488.

Cap. 489.

(2) For the purposes of this paragraph, “person” does not include a partnership or any of the institutions approved for the purposes of this paragraph by the Minister.

Amendments to  
the Second  
Schedule to  
Cap. 470.

**15.** The Second Schedule to the Income Tax Act is amended—

(a) in Part IV, by adding the following proviso immediately after the end of paragraph 22 (1)—

Provided that, where in any year of income commencing on or after the 1st January, 1985, the

owner or tenant of agricultural land incurs capital expenditure on the construction of farm works there shall be made, in computing his gains or profits for that year of income and the two following years of income a deduction equal to one third of that expenditure.

- (b) in Part V, by deleting the proviso to paragraph 24 (1) and inserting the following—

Provided that—

- (a) the investment deduction in any year of income commencing on or after the 1st January, 1986, shall be equal to fifty per cent of the capital expenditure;
- (b) where, before the 13th June, 1975, a written contract binding that person has been entered into whereby capital expenditure has been or will be incurred in respect of that construction, installation and use, as the case may be, occurring within the municipalities of Nairobi or Mombasa which would otherwise entitle the person incurring that expenditure to an investment deduction under this paragraph, then the investment deduction shall be allowed to that person after that capital expenditure has been incurred.

16. The Third Schedule to the Income Tax Act is amended by deleting paragraphs 1 and 1A of Head B (rates of tax) and inserting the following new paragraphs—

Amendment to the Third Schedule to Cap. 470.

1. The individual rates of tax shall be—

			<i>Rate in each Twenty Shilings</i>
On the first £1,800	...	...	2.00
On the next £1,800	...	...	3.00
On the next £1,800	...	...	5.00
On the next £1,800	...	...	7.00
On the next £1,800	...	...	9.00
On the next £1,800	...	...	10.00
On the next £1,800	...	...	12.00
On all total income over £12,600			13.00

1A. The wife's employment income rates of tax shall be—

	<i>Rate in each Twenty Shilings</i>		
On the first £1,800	...	...	2.00
On the next £1,800	...	...	3.00
On the next £1,800	...	...	5.00
On the next £1,800	...	...	7.00
On the next £1,800	...	...	9.00
On the next £1,800	...	...	10.00
On the next £1,800	...	...	12.00
On all wife's employment income over £12,600	...	...	13.00

Amendment to  
the Fourth  
Schedule to  
Cap. 470.  
Cap. 528.

17. The Fourth Schedule to the Income Tax Act is amended by deleting "A person licensed under the Money-Lenders Act".

Amendment to  
the Eighth  
Schedule to  
Cap. 470.

18. The Eighth Schedule to the Income Tax Act is amended by deleting paragraph 2 and inserting the following—

**Taxation  
of gains.**

2. Subject to this Schedule, the income in respect of which tax is chargeable under section 3 (2) (f) is the whole of a gain which accrues—

(a) to a company on or after the 1st January, 1975; or

(b) to an individual on or after the 13th June, 1975,

on the transfer on or before the 13th June, 1985, of property situated in Kenya, whether or not the property was acquired, in the case of a company before the 1st January, 1975, and in the case of an individual before the 13th June, 1975.

#### PART VI—MISCELLANEOUS

Amendment to  
section 30 of  
Cap. 131.

19. Section 30 (1) of the Betting, Lotteries and Gaming Act is amended by deleting subparagraphs (a) and (b) and inserting the following—

(a) at the rate of ten per centum on each stake for a bet struck with a bookmaker:



(b) at the rate of two and one half per centum on the total turnover of the bookmaker.

**20. The Traffic Act is amended—**

Amendments to  
Cap. 403.

(a) in section 2, by inserting the following definition in appropriate alphabetical sequence—

“vehicle licence certificate” means a certificate issued under section 20A of this Act;

(b) by inserting immediately after section 20 the following new section—

Vehicle  
licence  
certificate to  
be carried on  
vehicle.

20A. (1) Every vehicle licensed under this Act shall, in addition to carrying the licence as required by section 20 of this Act, carry in the prescribed manner a vehicle licence certificate issued by the Registrar.

(2) The vehicle licence certificate shall be in the prescribed form.

(3) The vehicle licence certificate shall relate to a vehicle licence and shall bear the same number as the licence to which it relates.

(4) The owner of any vehicle which does not comply with this section shall be guilty of an offence.

(c) in section 21, by inserting the words “or vehicle licence certificate” after the word “licence” wherever it occurs.

**21. The Stamp Duty Act is amended—**

Amendments to  
Cap. 480.

(a) in the proviso to section 36 (1), by deleting “thirty cents” and inserting “fifty cents”;

(b) in section 45 (4), by deleting “ten shillings” and inserting “twenty shillings”;

(c) in section 48 (3), by deleting “four shillings” and inserting “five shillings”;

(d) in section 49—

(i) by deleting “ten shillings or of one shilling” and inserting “twenty shillings or of two shillings” in subsection (2);

- (ii) by deleting "one shilling" in subsection (4) and inserting "two shillings";
- (e) in section 53, by deleting "thirty shillings" and inserting "fifty shillings";
- (f) in section 55 (2), by deleting "four shillings" and inserting "five shillings";
- (g) in section 60—
  - (i) by deleting "four shillings" in subsection 2 (b) and inserting "five shillings";
  - (ii) by deleting "four shillings" in subsection 2 (c) and inserting "five shillings";
- (h) in section 62, by deleting "one hundred shillings" and inserting "one hundred and fifty shillings";
- (i) in section 71, by deleting "four shillings" in subsections (3) and (4) and inserting "five shillings";
- (j) in section 75, by deleting "fifty cents" in subsection (1) and inserting "one shilling";
- (k) in section 82, by deleting "two shillings" and "thirty cents" in subsection (2) and inserting "four shillings" and "fifty cents" respectively;
- (l) in section 91, by deleting "ten shillings" and "four shillings" and inserting "twenty shillings" and "five shillings" respectively.
- (m) by inserting the following new section 119A immediately after section 119—

Power to  
amend  
Schedule.

**119A.** (1) The Minister may, by order published in the Gazette, amend the Schedule.

(2) Every order made under this section shall be laid before the National Assembly without unreasonable delay, and, if a resolution is passed by the Assembly within twenty days on which it next sits after the order is laid before it that the order be annulled, it shall thenceforth be void, but without prejudice to the validity of anything previously done thereunder or to the making of any new order.

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

Amendments to  
Cap. 484.

(a) in section 3A (2), by deleting "one thousand shillings" and inserting "two thousand shillings";

(b) by deleting the Schedule and inserting the following—

#### SCHEDULE

(s. 3 (2))

#### RATES OF PURCHASE TAX

	<i>Sh.</i>
A motor vehicle with less than four wheels ... ..	200
A motor vehicle with four wheels or more and with an engine capacity—	
(i) not exceeding 1,000 cubic centimetres ... ..	600
(ii) exceeding 1,000 cubic centimetres but not exceeding 1,200 cubic centimetres ... ..	700
(iii) exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres ... ..	800
(iv) exceeding 1,500 cubic centimetres but not exceeding 1,700 cubic centimetres ... ..	1,000
(v) exceeding 1,700 cubic centimetres but not exceeding 2,000 cubic centimetres ... ..	1,200
(vi) exceeding 2,000 cubic centimetres but not exceeding 2,500 cubic centimetres ... ..	1,800
(vii) exceeding 2,500 cubic centimetres but not exceeding 3,000 cubic centimetres ... ..	2,500
(viii) exceeding 3,000 cubic centimetres ... ..	3,000
A trailer with less than four wheels ... ..	200
A trailer with four wheels or more ... ..	700

**23. The Banking Act is amended by deleting the Schedule and inserting the following—**

Replacement of  
Schedule to  
Cap. 488.

#### SCHEDULE

(s. 5 (3))

#### FEES

	<i>Sh.</i>
1. (a) On the granting of a licence to a bank or a financial institution and on each anniversary thereof ... ..	200,000
(b) Additionally, in respect of each branch of a bank or a financial institution within a municipality	100,000

- |  |        |
|--|--------|
| (c) Additionally, in respect of each branch of a bank or a financial institution within a town council area ... ..   | 50,000 |
| (d) Additionally, in respect of each branch of a bank or a financial institution within an urban council area ... .. | 20,000 |
| 2. On an application for a licence to conduct business or open a branch as a bank or a financial institution ... ..  | 2,000  |

Amendments to  
Cap. 497.

**24.** The Trade Licensing Act is amended by deleting the Schedule and inserting the following—

SCHEDULE		(s. 7 (3))
LICENCE FEES		Annual fees Sh.
1. For a business carrying on the occupation of the sale by manufacture of goods manufactured by him ... ..		1,600
2. For a business carrying on the occupation of whole-sale trade ... ..		800
3. For a business carrying on the occupation of catering—		
(a) in a general business area ... ..		200
(b) elsewhere in a city, municipality or township		120
(c) elsewhere ... ..		80
4. For a business carrying on the occupation of any other regulated trade or of produce dealer or produce broker—		
(a) in a general business area ... ..		400
(b) elsewhere in a city, municipality or township		240
(c) elsewhere ... ..		160
5. For a business carrying on any other occupation ...		1,600

Amendment to  
section 20 of  
Cap. 507.

**25.** Section 20 (3) of the Hire Purchase Act is amended by deleting “one thousand shillings” and inserting “four thousand shillings”.

# FIRST SCHEDULE

(s. 5 (a))

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

Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
17.02	17.02.002	CHAPTER 17 Delete all references to tariff No. 17.02.002 and substitute the following— Glucose (including dextrose, n.e.s.) .. .. .	45%	061 9 02	Kg.
22.06		CHAPTER 22 Amend tariff No. 22.06.002 to read 22.06.009 and the corresponding statistical code to read 112 1 39.			
22.07	22.07.004	Insert in its numerical position the following new tariff No.— Other fermented beverages (Chibuku) .. .. .	Per Litre Sh. 9.70	112 2 04	Litre
25.12		CHAPTER 25 Delete all references to heading No. 25.12 and substitute the following— Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less.			
	25.12.001	Diatomite .. .. .	35%	278 9 51	Kg.
	25.12.009	Other .. .. .	35%	278 9 59	Kg.
25.22		Delete all references to heading No. 25.22 and substitute the following— Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide.			
	25.22.001	Slaked lime (calcium hydroxide, not purified) .. .. .	35%	661 1 01	Kg.
	25.22.009	Other .. .. .	35%	661 1 09	Kg.
29.01		CHAPTER 29 Delete all references to tariff No. 29.01.040 and substitute the following—			
	29.01.041	Acetylene .. .. .	35%	511 1 91	Kg.
	29.01.049	Other acyclic hydrocarbons .. .. .	35%	511 1 99	Kg.
32.09	32.09.049	CHAPTER 32 In the third column of tariff No. 32.09.049, delete the word "matters" and substitute the word "matter".			

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Tariff Heading	Tariff No.	Amendments to Text	Import Duty	Statistical Code	Unit of Quantity
33.04		CHAPTER 33 Delete the chapter title and substitute the following— ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS OR TOILET PREPARATIONS Delete the word "and" appearing immediately after the word "cosmetics" in Note 2 and substitute the word "or". In the third column of tariff No. 33.04.000, delete the opening bracket appearing immediately before the word "mixtures" and insert it immediately before the word "including".			
33.06		In the third column of heading No. 33.06, delete the word "and" appearing immediately after the word "cosmetics" in the first line and substitute the word "or".			
38.19	38.19.032	CHAPTER 38 In the third column of tariff No. 38.19.032, delete the word "liquid" and substitute the word "liquids".			
	38.19.035	In the third column of tariff No. 38.19.035, insert a comma immediately after the word "gel".			
44.02		CHAPTER 44 Delete all references to heading No. 44.02 and insert the following— Wood charcoal (including shell and nut charcoal), agglomerated or not. Charcoal made from coffee husks and waste (Briquettes) .. .. .	45%	245 0 21	Kg.
	44.02.001	Other .. .. .	45%	245 0 29	Kg.
48.01		CHAPTER 48 Delete all references to tariff Nos. 48.01.020 and 48.01.082 and substitute the following—			
	48.01.021	Printing paper (excluding newsprint) and writing paper, in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. .. .. .	45%	641 2 11	Kg.
	48.01.029	Other printing paper (excluding newsprint) and writing paper .. .. .	45%	641 2 19	Kg.

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
	48.01.082	Other paper, simply finished, in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. . . . .	55%	641 5 92	Kg.
	48.01.083	Other paper, simply finished . . . . . Amend the existing tariff Nos. 48.01.083, 48.01.084, 48.01.085 and 48.01.086 to read 48.01.084, 48.01.085, 48.01.086 and 48.01.087 and the corresponding statistical codes to read 641 5 94, 641 5 95, 641 5 96 and 641 5 97 respectively.	55%	641 5 93	Kg.
48.05	48.05.041	Delete all references to tariff No. 48.05.040 and substitute the following— Other paper in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. . . . .	45%	641 7 41	Kg.
48.07	48.05.049	Other . . . . . Delete all references to tariff Nos. 48.07.011, 48.07.012, 48.07.029 and 48.07.040 and substitute the following—	45%	641 7 49	Kg.
	48.07.011	Paper and paperboard, surface printed in any colour with lines, whether parallel, convergent or at an angle, in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. . . . .	45%	641 2 21	Kg.
	48.07.012	Other paper and paperboard, surface printed in any colour with lines, whether parallel, convergent or at an angle, in rolls or sheets . . . . .	45%	641 2 22	Kg.
	48.07.013	Printing or writing paper in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. . . . .	45%	641 2 23	Kg.
	48.07.019	Other printing or writing paper . . . . .	45%	641 2 29	Kg.
	48.07.022	Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives), in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. . . . .	35%	641 8 12	Kg.
	48.07.029	Other paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives) . . . . .	35%	641 8 19	Kg.
	48.07.041	Other paper and paperboard, n.e.s., in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. . . . .	45%	641 8 91	Kg.

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
	48.07.049	Other paper and paperboard, n.e.s. . . . .	45%	641 8 99	Kg.
73.10	73.10.029	CHAPTER 73 In the third column of tariff No. 73.10.029, insert the words "or alloy steel", immediately after the word "carbon".			
73.13		Insert the following new tariff No.—			
	73.13.054	Tin-free steel sheets and plates . . . . .	25%	674 9 14	Kg.
73.15	73.15.050	In the third column of tariff No. 73.15.050, delete the word "or" appearing immediately before the word "stainless" and substitute the word "of".			
	73.15.150	In the third column of tariff No. 73.15.150, delete the word "or" appearing immediately before the word "other" and substitute the word "of".			
	73.15.200	In the the third column of tariff No. 73.15.200, insert a closing bracket immediately after the word "plates".			
73.23	73.23.000	In the third column of tariff No. 73.23.000, insert the word "of" immediately after the word "packing".			
76.02		CHAPTER 76 Amend tariff No. 76.02.002 to read 76.02.009.			
81.04	81.04.010	CHAPTER 81 Delete the word "CHAPTER" appearing immediately before the title heading and substitute "CHAPTER 81". Delete all references to tariff No. 81.04.010 and insert the following— Waste and scrap of uranium depleted in U235 or of thorium; such metals, unwrought, and articles thereof.			
83.15		CHAPTER 83 In the third column of heading No. 83.15, delete the semi-colon appearing in line six immediately after the word "rods" and substitute a comma.			
84.26		CHAPTER 84 Delete all references to tariff No. 84.26.021. Amend tariff No. 84.26.029 to read 84.26.020 and the corresponding statistical code to read 721 3 80.			



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<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
84.37		Delete all references to tariff No. 84.37.039.			
84.43	84.43.010	In the third column of tariff No. 84.43.010, amend the word "ladler" to read "ladies".			
84.59	84.59.090	In the third column of tariff No. 84.59.090, amend tariff No. 84.59.010 to read 84.59.020.			
85.15		CHAPTER 85 Delete all references to the following tariff Nos.—			
	85.15.022	Partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers	80%	761 1 02	Number
	85.15.032	Partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers	80%	761 2 02	Number
	85.15.052	Partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers	80%	762 2 02	Number
85.20		In the third column of heading 85.20, delete the semi-colon and the words "electrically ignited flash bulbs".			
87.02		CHAPTER 87 Delete all references to tariff Nos. 87.02.012, 87.02.013, 87.02.014, 87.02.015, 87.02.016 and 87.02.017 and substitute the following—			
	87.02.012	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity not exceeding 1,200 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister	35%	781 0 02	Number
	87.02.013	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres	45%	781 0 03	Number
	87.02.014	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,200 cubic centimetres, but not exceeding 1,500 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister	35%	781 0 04	Number
	87.02.015	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres	55%	781 0 05	Number

FIRST SCHEDULE—(Contd.)

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
	87.02.016	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,500 cubic centimetres, but not exceeding 1,750 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister	35%	781 0 06	Number
	87.02.017	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres	80%	781 0 07	Number
	87.02.018	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,750 cubic centimetres, but not exceeding 2,000 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister	35%	781 0 08	Number
	87.02.019	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres	110%	781 0 09	Number
	87.02.021	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,000 cubic centimetres, but not exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister	35%	781 0 11	Number
	87.02.022	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres	170%	781 0 12	Number
	87.02.029	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister	35%	781 0 29	Number
87.05		Amend the existing tariff Nos. 87.02.021, 87.02.022, 87.02.023, 87.02.024, 87.02.025, 87.02.026, 87.02.027, 87.02.028, 87.02.029, 87.02.031, 87.02.032, 87.02.033, 87.02.034 and 87.02.039 to read 87.02.031, 87.02.032, 87.02.033, 87.02.034, 87.02.035, 87.02.036, 87.02.037, 87.02.038, 87.02.039, 87.02.041, 87.02.042, 87.02.044 and 87.02.049 respectively. In the third column of heading No. 87.05, insert the word "vehicles" immediately after the word "motor" and amend heading No. 8.701 to read 87.01.			
90.01	90.01.001	CHAPTER 90 In the third column of tariff No. 90.01.001 amend tariff No. 90.09.009 to read 90.09.000.			

## FIRST SCHEDULE—(Contd.)

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
90.02	90.02.001	In the third column of tariff No. 90.02.001, amend tariff No. 90.09.009 to read 90.09.000.			
90.17		Amend tariff No. 90.17.099 to read 90.17.039.			
90.20	90.20.000	In the third column of tariff No. 90.20.000 delete the word "X-rays" and substitute "X-ray".			

## SECOND SCHEDULE

(s. 5 (b))

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

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

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
05.02.000	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair ... ..	30%
05.04.001	Sausage casings of animal origin ... ..	30%
05.05.000	Fish waste ... ..	30%
05.14.001	Ambergris, castoreum, civet and musk; cantharides ...	30%
05.14.009	Other animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in preparation of pharmaceutical products ... ..	30%
05.15.009	Other animal products, n.e.s. ... ..	40%
12.01.080	Sunflower seeds ... ..	Free
12.01.100	Rape or colza seeds ... ..	Free
12.07.009	Other plants and parts of plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal, or similar purposes ... ..	40%
12.09.000	Cereal straw and husks, unprepared, or chopped but not otherwise prepared ... ..	40%
12.10.000	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products ... ..	40%
13.02.001	Gum arabic ... ..	30%
13.02.009	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams other than gum arabic	30%
13.03.001	Hop extracts ... ..	40%
13.03.002	Organic compound from sisal sludge ... ..	30%
13.03.003	Papain, crude ... ..	30%
13.03.009	Other vegetable saps and extracts ... ..	30%
14.02.000	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) ... ..	30%
15.02.001	Tallow (including premier jus) ... ..	30%
15.03.000	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow-oil, not emulsified or mixed or prepared in any way ... ..	30%
15.04.010	Fish liver oil ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
15.04.020	Other fish oils and fats ... ..	30%
15.04.030	Oils and fats of marine mammals ... ..	30%
15.05.000	Wool grease and fatty substances derived therefrom (including lanolin) ... ..	30%
15.06.000	Other animal oils and fats (including neat's-foot oil and fats from bones or waste) ... ..	30%
15.10.020	Fatty alcohols ... ..	Per kg. Sh. 72.60 or 30%
15.11.000	Glycerol and glycerol lyes ... ..	30%
16.03.009	Fish extracts ... ..	40%
17.02.001	Dextrose monohydrate ... ..	30%
17.02.009	Caramel; other sugars and syrups, n.e.s. ... ..	40%
18.01.000	Cocoa beans, whole or broken, raw or roasted ... ..	30%
18.03.000	Cocoa paste (in bulk or in block), whether or not defatted ... ..	40%
18.04.000	Cocoa butter (fat or oil) ... ..	40%
18.05.000	Cocoa powder, unsweetened ... ..	40%
22.05.001	Still wines, not in bottle ... ..	120%
22.05.002	Still wines, in bottle ... ..	135%
22.05.003	Champagne ... ..	135%
22.05.004	Sparkling wines, other ... ..	120%
22.06.001	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts, not in bottle ... ..	120%
22.06.009	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts, in bottle ... ..	135%
22.07.001	Beer not made from malt ... ..	Per litre Sh. 10.20
22.07.002	Cider, in bottle ... ..	Per litre Sh. 12.70
22.07.003	Cider, not in bottle ... ..	Per litre Sh. 8.40
22.07.004	Other fermented beverages (Chibuku) ... ..	Per litre Sh. 10.20
22.07.009	Other fermented beverages (for example, perry and mead) ... ..	Per litre Sh. 10.20
25.02.000	Unroasted iron pyrites ... ..	30%
25.03.000	Sulphur of all kinds other than sublimed sulphur, precipitated sulphur and colloidal sulphur ... ..	30%
25.04.000	Natural graphite ... ..	30%
25.06.000	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing ... ..	30%
25.07.000	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading 68.07; mullite, chamotte and dinas earths ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
25.10.010	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk, unground	30%
25.10.020	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk, ground ...	30%
25.11.000	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide ... ..	30%
25.12.001	Diatomite ... ..	30%
25.12.009	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr or tripolite), whether or not calcined, of an apparent specific gravity of 1 or less	30%
25.13.000	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated ... ..	30%
25.14.001	Slate in the rough, roughly split, roughly squared or squared by sawing ... ..	30%
25.14.002	Slate powder and waste ... ..	30%
25.18.000	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite) ... ..	30%
25.19.000	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure ... ..	30%
25.20.010	Gypsum and anhydrite ... ..	30%
25.22.001	Slaked lime (calcium hydroxide, not purified) ... ..	30%
25.22.009	Quicklime, hydraulic lime, other than calcium oxide and hydroxide ... ..	30%
25.24.000	Asbestos ... ..	30%
25.26.000	Mica, including splittings; mica waste ... ..	30%
25.27.001	Natural steatite, for use in the manufacture of toilet preparations ... ..	30%
25.27.009	Other natural steatite ... ..	30%
25.28.000	Natural cryolite and natural chiolite ... ..	30%
25.30.000	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 per cent of $H_3BO_3$ calculated on the dry weight ... ..	30%
25.31.001	Chemical grade fluorspar ... ..	30%
25.31.002	Other fluorspar ... ..	30%
25.31.009	Felspar, leucite, nepheline and nepheline syenite ... ..	30%
25.32.001	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
25.32.002	Meerschaum (whether or not in polished pieces) and amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks, or similar forms, not worked after moulding; jet ... ..	30%
25.32.003	Natural arsenic sulphides ... ..	30%
25.32.004	Natural sodium carbonate ... ..	35%
25.32.009	Strontianite (whether or not calcined), other than strontium oxide; mineral substances, n.e.s.; broken pottery ... ..	30%
26.01.010	Roasted iron pyrites (pyrites cinders), whether or not agglomerated ... ..	30%
26.01.020	Iron ore and concentrates, non-agglomerated ...	30%
26.01.030	Iron ore agglomerates (sinters, pellets, briquettes, etc.)	30%
26.01.040	Copper ores and concentrates ... ..	30%
26.01.050	Nickel ores and concentrates ... ..	30%
26.01.060	Aluminium ores and concentrates ... ..	30%
26.01.070	Lead ores and concentrates ... ..	30%
26.01.080	Zinc ores and concentrates ... ..	30%
26.01.090	Tin ores and concentrates ... ..	30%
26.01.110	Chromium ores and concentrates ... ..	30%
26.01.120	Tungsten (or wolfram) ores and concentrates ...	30%
26.01.130	Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium ... ..	30%
26.01.140	Ores and concentrates of uranium or thorium ...	30%
26.01.150	Other base metal ores and concentrates, n.e.s. ...	30%
26.03.000	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds ... ..	30%
26.04.000	Other slag and ash, including kelp ... ..	30%
27.01.030	Briquettes, ovoids and similar solid fuels manufactured from coal ... ..	30%
27.02.020	Lignite, agglomerated ... ..	30%
27.03.010	Peat, whether or not compressed into bales, but not agglomerated ... ..	30%
27.03.020	Peat, agglomerated ... ..	30%
27.04.011	Retort carbon ... ..	30%
27.04.012	Coke and semi-coke of coal (including char) ...	30%
27.04.020	Coke and semi-coke of lignite or peat (including char)	30%
27.07.010	Benzole ... ..	35%
27.07.020	Toluole ... ..	35%
27.07.030	Xylole ... ..	35%
27.07.040	Other products of the distillation of high temperature coal tar ... ..	35%
27.08.010	Pitch, obtained from coal tar or from other mineral tars ... ..	35%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
27.08.020	Pitch coke ... ..	35%
27.10.085	Non-lubricant oils ... ..	Per litre Sh. 6.90
28.01.010	Chlorine ... ..	30%
28.01.020	Fluorine, bromine and iodine ... ..	30%
28.02.000	Sulphur, sublimed or precipitated; colloidal sulphur	30%
28.03.000	Carbon (including carbon black) ... ..	30%
28.04.020	Selenium, tellurium, phosphorus, arsenic, silicon and boron ... ..	30%
28.05.010	Mercury ... ..	30%
28.05.020	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and inter-mixtures or inter-alloys thereof ... ..	30%
28.06.000	Hydrochloric acid and chlorosulphuric acid ... ..	30%
28.08.002	Oleum ... ..	30%
28.09.000	Nitric acid; sulphonitric acids ... ..	30%
28.10.000	Phosphorus pentoxide and phosphoric acids (meta-, ortho-, and pyro-) ... ..	30%
28.12.000	Boric oxide and boric acid ... ..	30%
28.13.001	Sulphur dioxide ... ..	30%
28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic	30%
28.13.009	Other inorganic acids and oxygen compounds of non-metals (excluding water), n.e.s. ... ..	30%
28.14.000	Halides, oxyhalides and other halogen compounds of non-metals ... ..	30%
28.15.000	Sulphides of non-metals; phosphorus trisulphide ... ..	30%
28.16.000	Ammonia, anhydrous or in aqueous solution ... ..	30%
28.17.010	Sodium hydroxide (caustic soda), solid ... ..	30%
28.17.020	Sodium hydroxide in aqueous solution ... ..	30%
28.17.030	Potassium hydroxide (caustic potash); peroxides of sodium or potassium ... ..	30%
28.18.000	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	30%
28.19.009	Zinc peroxide ... ..	30%
28.20.010	Aluminium oxide (alumina) ... ..	30%
28.20.020	Aluminium hydroxide ... ..	30%
28.20.030	Artificial corundum ... ..	30%
28.21.000	Chromium oxides and hydroxides ... ..	30%
28.22.000	Manganese oxides ... ..	30%
28.23.000	Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as $Fe_2O_3$ ... ..	30%
28.24.000	Cobalt oxides and hydroxides; commercial cobalt oxides ... ..	30%
28.25.000	Titanium oxides ... ..	30%
28.27.000	Lead oxides, red lead and orange lead ... ..	30%
28.28.001	Tin oxides (stannous oxide and stannic oxide) ... ..	30%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
28.28.002	Calcium hydroxide ... ..	30%
28.28.003	Calcium peroxide ... ..	30%
28.28.004	Zinc hydroxide ... ..	30%
28.28.009	Other inorganic bases and metallic oxides and peroxides, n.e.s. ... ..	30%
28.29.000	Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts ... ..	30%
28.30.009	Other chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides	30%
28.31.000	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites ... ..	30%
28.32.000	Chlorates and perchlorates; bromates and perbromates; iodates and periodates ... ..	30%
28.35.000	Sulphides; polysulphides ... ..	30%
28.36.000	Dithionites, including those stabilized with organic substances; sulphoxylates ... ..	30%
28.37.000	Sulphites and thiosulphates ... ..	30%
28.38.010	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate ... ..	30%
28.38.029	Other sulphates ... ..	30%
28.39.000	Nitrites and nitrates ... ..	30%
28.40.000	Phosphites, hypophosphites and phosphates ... ..	30%
28.42.010	Neutral sodium carbonate ... ..	30%
28.42.020	Carbonates (other than neutral sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate ... ..	30%
28.43.000	Cyanides and complex cyanides ... ..	30%
28.44.000	Fulminates, cyanates and thiocyanates ... ..	30%
28.45.000	Silicates; commercial sodium and potassium silicates	30%
28.46.000	Borates and perborates ... ..	30%
28.47.000	Salts of metallic acids (for example, chromates, permanganates, stannates) ... ..	30%
28.48.001	Arsenites and arsenates ... ..	30%
28.48.009	Other salts and peroxysalts of inorganic acids, but not including azides ... ..	30%
28.49.000	Colloidal precious metals; amalgams of precious metals; salts and other compounds inorganic or organic, of precious metals including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined ... ..	30%
28.50.000	Fissile chemical elements and isotopes; other radioactive chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
28.51.000	Isotopes and their compounds, inorganic or organic, whether or not chemically defined ... ..	30%
28.52.000	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together ... ..	30%
28.54.000	Hydrogen peroxide (including solid hydrogen peroxide)	30%
28.55.000	Phosphides, whether or not chemically defined ...	30%
28.56.010	Calcium carbide ... ..	30%
28.56.020	Other carbides ... ..	30%
28.57.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined ... ..	30%
28.58.009	Other inorganic compounds (including distilled and conductivity water, and water of similar purity); amalgams, other than amalgams of precious metals	30%
29.01.010	Ethylene ... ..	30%
29.01.020	Propylene ... ..	30%
29.01.030	Butylenes, butadienes and methylbutadienes ... ..	30%
29.01.041	Acetylene ... ..	30%
29.01.049	Other acyclic hydrocarbons ... ..	30%
29.01.050	Cyclohexane ... ..	30%
29.01.060	Benzene, chemically or commercially pure ... ..	30%
29.01.070	Toluene, chemically or commercially pure ... ..	30%
29.01.080	Xylenes, chemically or commercially pure ... ..	30%
29.01.090	Styrene ... ..	30%
29.01.100	Ethylbenzene ... ..	30%
29.01.110	Other cyclic hydrocarbons ... ..	30%
29.02.010	Vinyl chloride (chloroethylene) ... ..	30%
29.02.020	Trichloroethylene ... ..	30%
29.02.030	Tetrachloroethylene (perchloroethylene) ... ..	30%
29.02.040	Other halogenated derivatives of hydrocarbons ... ..	30%
29.03.000	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons ... ..	30%
29.04.010	Methyl alcohol (methanol) ... ..	30%
29.04.020	Propyl or isopropyl alcohols (propanols) ... ..	30%
29.04.030	Butyl alcohols (butanols) ... ..	30%
29.04.040	Octyl alcohols (octanols) ... ..	30%
29.04.050	Ethylene glycol (ethanediol) ... ..	30%
29.04.060	Other acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.05.000	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.06.010	Phenol (hydroxybenzene) and its salts ... ..	30%
29.06.020	Cresols and their salts ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
29.06.030	Other phenol-alcohols ... ..	30%
29.07.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols ...	30%
29.08.000	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether-peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.09.010	Ethylene oxide (oxiran) ... ..	30%
29.09.020	Propylene oxide ... ..	30%
29.09.030	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.10.000	Acetals and hemiacetals, and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.13.010	Acetone ... ..	30%
29.13.020	Ethyl methyl ketone ... ..	30%
29.13.030	Other ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.14.010	Acetic acid and its salts ... ..	30%
29.14.020	Esters of acetic acid ... ..	30%
29.14.030	Methacrylic acid and its salts and esters ... ..	30%
29.14.049	Other monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.15.010	Maleic anhydride ... ..	30%
29.15.020	Phthalic anhydride ... ..	30%
29.15.030	Diocetyl orthophthalates ... ..	30%
29.15.040	Esters of terephthalic acid ... ..	30%
29.15.050	Other polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.16.000	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%
29.19 J00	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
29.21.001	Sulphuric esters and their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives ...	30%
29.21.002	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives ...	30%
29.21.003	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives ...	30%
29.21.009	Other esters of mineral acids ...	30%
29.22.000	Amine-function compounds ...	30%
29.23.000	Single or complex oxygen-function amino-compounds	30%
29.24.000	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins ...	30%
29.25.000	Carboxamide-function compounds; amide-function compounds of carbonic acid ...	30%
29.26.000	Carboxyimide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine) ...	30%
29.27.010	Acrylonitrile ...	30%
29.27.020	Other nitrile function-compounds ...	30%
29.28.000	Diazo-, azo-, and azoxy-compounds ...	30%
29.29.000	Organic derivatives of hydrazine or of hydroxylamine	30%
29.30.000	Compounds with other nitrogen-functions ...	30%
29.31.000	Organo-sulphur compounds ...	30%
29.34.001	Organo-arsenic compounds ...	30%
29.34.009	Other organo-inorganic compounds ...	30%
29.35.010	Lactams ...	30%
29.35.029	Other heterocyclic compounds; nucleic acids ...	30%
29.36.000	Sulphonamides ...	30%
29.37.000	Sultones and sultams ...	30%
29.38.001	Provitamins and vitamins for use in the manufacture of beverages ...	30%
29.38.002	Provitamins and vitamins for use in the manufacture of perfumery, cosmetics or toilet preparations ...	30%
29.38.009	Other provitamins and vitamins ...	30%
29.41.000	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives ...	30%
29.42.001	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives, for use in the manufacture of beverages	30%
29.42.002	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives, for use in the manufacture of perfumery, cosmetics or toilet preparations ...	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
29.42.009	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives ... ..	30%
29.43.000	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of heading Nos. 29.39, 29.41 and 29.42 ... ..	30%
29.45.000	Other organic compounds ... ..	30%
30.03.042	Infusion solutions for ingestion other than by mouth	30%
30.03.049	Other medicaments (including veterinary medicaments)	30%
32.01.002	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives ... ..	30%
32.01.009	Other tanning extracts of vegetable origin ... ..	30%
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) ... ..	30%
32.04.001	Colouring matter of vegetable origin (excluding indigo) or of animal origin for colouring foodstuffs, beverages, cosmetics or toilet preparations ... ..	40%
32.04.009	Other colouring matter of vegetable origin (excluding indigo) or of animal origin ... ..	40%
32.05.011	Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics or toilet preparations ... ..	40%
32.05.019	Synthetic organic dyestuffs, etc., and natural indigo, other than of tariff No. 32.05.011 ... ..	40%
32.05.020	Synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents substantive to the fibre; natural indigo ... ..	30%
32.06.001	Colour lakes for colouring foodstuffs, beverages, cosmetics or toilet preparations ... ..	40%
32.06.009	Other colour lakes ... ..	40%
32.07.009	Other colouring matter; inorganic products used as luminophores ... ..	40%
32.08.000	Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, liquid lustres and similar products used in the ceramic, enamelling and glass industries; engobes (slips); glass frit, etc., in the form of powder, granules or flakes ... ..	40%
32.09.030	Pigments in paint or enamel media ... ..	40%
32.09.041	Water pigments of the kind used in finishing leather	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
32.09.042	Stamping foils ... ..	40%
32.11.000	Prepared driers for tanning, painting, etc. ...	40%
32.12.000	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements ... ..	35%
32.13.010	Printing ink ... ..	40%
32.13.029	Writing ink and other inks ... ..	75%
34.04.001	Artificial waxes for use in the manufacture of cosmetics	40%
34.04.009	Other artificial waxes, etc. ... ..	30%
35.01.000	Casein, caseinates and other casein derivatives; casein glues ... ..	30%
35.02.000	Albumins, albuminates and other albumin derivatives	30%
35.03.001	Gelatin ... ..	30%
35.04.000	Peptones and other protein substances (excluding enzymes of heading No. 35.07) and their derivatives; hide powder, whether or not chromed ... ..	30%
35.05.000	Dextrins and dextrin glues; soluble or roasted starches; starch glues ... ..	40%
36.01.000	Propellent powders ... ..	30%
36.04.001	Safety fuses; detonating fuses ... ..	30%
36.04.009	Percussion and detonating caps; igniters and detonators	30%
38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oils ... ..	30%
38.03.001	Animal black (for example, bone black and ivory black), including spent animal black ... ..	30%
38.03.009	Other activated carbon; activated natural mineral products ... ..	30%
38.05.000	Tall oil ... ..	30%
38.06.000	Concentrated sulphite lye ... ..	30%
38.07.000	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol) ... ..	30%
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 ... ..	30%
38.09.000	Wood tar; wood tar oils (other than those in heading No. 38.18); wood creosote; wood naphtha; acetone oil; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
38.12.000	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries ... ..	30%
38.13.000	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; powders and pastes consisting of metal and other materials for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding rods and electrodes ... ..	30%
38.15.000	Prepared rubber accelerators ... ..	30%
38.16.000	Prepared culture media for development of micro-organisms ... ..	30%
38.18.000	Composite solvents and thinners for varnishes and similar products ... ..	30%
38.19.010	Compound catalysts (excluding products of tariff No. 38.19.036) ... ..	30%
38.19.020	Refractory cements, mortars and similar compositions	30%
38.19.030	Ammoniacal gas liquors and spent oxide produced in coal gas purification ... ..	30%
38.19.031	Anti-acid additives for cement ... ..	30%
38.19.033	Ink removers and stencil correctors ... ..	30%
38.19.036	Anti-rust products ... ..	30%
38.19.037	Bolt and nut release preparations ... ..	30%
39.01.080	Alkyds and other polyesters in primary forms ...	45%
39.02.090	Polystyrene and its copolymers in primary forms ...	45%
39.02.112	Polystyrene and its copolymers in the form of plates, sheets, film, foil or strip ... ..	30%
39.02.230	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers in primary forms ... ..	45%
39.02.249	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers in the form of plates, sheets, film, foil or strip ... ..	35%
39.02.261	Polyvinyl acetate in primary forms ... ..	45%
39.02.311	Other polymerization and copolymerization products in primary forms ... ..	45%
40.01.020	Natural rubber, other than latex ... ..	30%
40.01.030	Balata, gutta percha and similar natural gums ...	30%
40.02.020	Other synthetic rubber latex, whether or not pre-vulcanized ... ..	30%
40.02.030	Polybutadiene (BR) ... ..	30%
40.02.040	Polychlorobutadiene (CR) ... ..	30%
40.02.050	Polybutadiene-styrene rubber (SBR) ... ..	30%
40.02.060	Butyl rubber (IIR) ... ..	30%
40.02.070	Other synthetic rubbers; factice derived from oils ...	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
40.03.000	Reclaimed rubber ... ..	30%
40.05.000	Plates, sheets and strip, of unvulcanized rubber, other than smoked and crepe sheets of heading Nos. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber, compounded ready for vulcanization, etc. ... ..	45%
40.06.001	Unvulcanized rubber rings, discs and washers ... ..	35%
40.06.009	Other unvulcanized natural or synthetic rubber and articles thereof ... ..	35%
40.07.000	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber ... ..	35%
40.08.000	Plates, sheets, strips, rods and profile shapes, of unhardened vulcanized rubber ... ..	35%
40.09.000	Piping and tubing, of unhardened vulcanized rubber ... ..	35%
40.15.001	Hardened rubber (ebonite or vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes and powders ... ..	35%
41.01.011	Bovine and equine hides (other than calf skins), dried	25%
41.01.012	Bovine and equine hides (other than calf skins), pickled	15%
41.01.013	Bovine and equine hides (other than calf skins), wet salted ... ..	25%
41.01.014	Bovine and equine hides (other than calf skins), wet blue chrome ... ..	10%
41.01.021	Calf skins, dried ... ..	25%
41.01.022	Calf skins, wet salted ... ..	25%
41.01.031	Goat skins and kid skins, dried ... ..	35%
41.01.032	Goat skins and kid skins, pickled ... ..	15%
41.01.033	Goat skins and kid skins, wet blue chrome ... ..	10%
41.01.051	Sheep and lamb skins without the wool, dried ... ..	25%
41.01.052	Sheep and lamb skins without the wool, pickled ... ..	15%
41.01.053	Sheep and lamb skins without the wool, wet blue chrome ... ..	10%
41.01.069	Other skins ... ..	35%
41.02.011	Calf leather, dressed ... ..	50%
41.02.021	Other bovine cattle leather and equine leather, dressed	50%
41.03.001	Dressed sheep and lamb skin leather ... ..	50%
41.04.001	Dressed goat and kid skin leather ... ..	50%
41.05.001	Other kinds of leather, dressed ... ..	50%
44.03.010	Pulpwood in the round or quarter-split ... ..	40%
44.09.010	Pulpwood in chips or particles ... ..	40%
44.11.010	Compressed fibre building board (hardboard) ... ..	40%
44.12.000	Wood, wool and wood flour ... ..	40%
44.14.001	Veneer sheets of a thickness not exceeding 5 mm. ... ..	40%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
44.17.000	"Improved" wood, in sheets, blocks or the like ...	40%
44.18.000	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks, or the like ...	40%
44.22.001	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood ...	30%
45.01.000	Natural cork, unworked, crushed, granulated or ground; waste cork ...	30%
45.02.000	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) ...	30%
45.03.001	Fishing floats of natural cork ...	30%
45.04.001	Agglomerated cork for use in refrigeration or air conditioning ...	30%
45.04.009	Other agglomerated cork and articles thereof ...	40%
47.01.010	Mechanical wood pulp ...	30%
47.01.020	Chemical wood pulp, dissolving grades ...	40%
47.01.030	Chemical wood pulp, soda or sulphate, unbleached	40%
47.01.040	Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades) ...	40%
47.01.050	Chemical wood pulp, sulphite, unbleached ...	40%
47.01.060	Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades) ...	40%
47.01.070	Other cellulosic pulps; semi-chemical wood pulp ...	40%
47.01.080	Other cellulosic pulps, other than wood pulp ...	40%
48.01.010	Newsprint ...	30%
48.01.030	Kraft liner ...	25%
48.01.051	Kraft paper for the manufacture of corrugated paper board ...	25%
48.01.060	Semi-chemical fluting paper ...	25%
48.01.085	Tissue paper (cellulose wadding), bleached, for the manufacture of sanitary towels ...	40%
48.07.021	Paper, coated, for use in the manufacture of crown corks (excluding strips and rolls not exceeding 15 cm. etc.) ...	30%
48.07.022	Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives), in rolls of a width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. ...	30%
48.07.029	Other paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins (excluding adhesives) ...	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
48.07.030	Paper and paperboard, tarred, bituminized or asphalted	30%
48.07.041	Other paper and paperboard, n.e.s., in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm. ... ..	40%
48.07.049	Other paper and paperboard, surface decorated, etc. (excluding strips and rolls not exceeding 15 cm. etc.)	40%
48.15.031	Paper, coated, for use in the manufacture of crown cork (other than of tariff No. 48.07.021) ... ..	30%
48.21.010	Cards for punched-card machines, whether or not in strips ... ..	40%
64.05.002	Rubber soles and heels for making sandals ... ..	45%
68.02.001	Balls for crushing mills, of stone ... ..	30%
68.07.000	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, etc.; mixtures and articles of heat-insulating, sound insulating, or sound-absorbing mineral materials other than asbestos and ceramic products ... ..	30%
68.08.001	Pipes, tubes (for example, pitch fibre pipes), and fittings, of asphalt or of similar material ... ..	30%
68.08.009	Other articles of asphalt, etc. ... ..	30%
68.10.000	Articles of plastering material ... ..	30%
68.11.009	Other articles of cements, concrete, etc. ... ..	30%
68.12.001	Pipes and tubes and fittings thereof, of asbestos cement, etc. ... ..	40%
68.12.003	Packing washers and joints of asbestos cement, etc. ... ..	30%
68.12.009	Other articles of asbestos cement, etc. ... ..	40%
68.13.001	Pipes and tubes and fittings thereof, of fabricated asbestos ... ..	40%
68.13.002	Asbestos gaskets and packing ... ..	40%
68.13.003	Filter blocks of fabricated asbestos ... ..	30%
68.13.004	Fabric in the piece or cut to shape, of fabricated asbestos ... ..	40%
68.13.009	Other fabricated asbestos ... ..	40%
68.15.000	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium) ... ..	30%
68.16.000	Articles of stone or of other mineral substances (including articles of peat), n.e.s. ... ..	40%
69.03.000	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01 ... ..	30%
69.06.002	Rain water pipes, ceramic ... ..	40%
69.06.009	Other piping and conduits, ceramic ... ..	40%
69.14.001	Door and window fittings, ceramic ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
70.01.001	"Enamel" glass in the mass ... ..	30%
70.01.009	Other waste glass ... ..	30%
70.03.009	Glass rods and tubes, unworked ... ..	30%
70.04.000	Unworked, cast or rolled glass (including flashed or wire glass), whether or not in rectangles ... ..	30%
70.05.000	Unworked, drawn or blown glass (including flashed or wire glass), in rectangles ... ..	30%
70.06.000	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked ... ..	30%
70.07.000	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved); multiple-walled insulating glass; leaded lights and the like ... ..	30%
70.10.001	Glass carboys; flasks and similar containers (excluding bottles and jars); stoppers and other closures ... ..	40%
70.11.000	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like ... ..	30%
70.21.001	Floats for fishing nets, glass ... ..	30%
71.02.020	Industrial diamonds, sorted, whether or not worked ... ..	40%
73.09.000	Universal plates of iron or steel ... ..	40%
73.11.031	Angles of iron or steel of a side width from 2.5 cm. by 2.5 cm. to 5.7 cm. by 5.7 cm., other than of high carbon or alloy steel ... ..	40%
73.11.039	Angles, shapes and sections, other, of iron or steel, not further worked than hot-rolled or extruded, other than of high carbon or alloy steel ... ..	40%
73.12.001	Strip of iron or steel of width 1.3 cm. to 12.7 cm. of a thickness exceeding 3 mm., other than of high carbon and alloy steel ... ..	40%
73.13.039	Sheets and plates of iron or steel, rolled but not further worked, of a thickness of 1.5 mm. or less ... ..	45%
73.13.054	Tin-free steel sheets and plates ... ..	25%
73.15.110	Wire rod of stainless or heat-resisting steel ... ..	40%
73.15.190	Universal plates of high carbon or alloy steel ... ..	40%
73.15.330	Sheets and plates, other, worked (e.g. polished, coated, cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, chequered, embossed, or round at the edges), of high carbon or steel ... ..	40%
73.15.340	Sheets and plates, other worked (e.g. polished, coated, cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, chequered, embossed or round at the edges) of stainless or heat-resisting steel ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
73.15.350	Sheets and plates, other, worked (e.g. polished, coated, cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, chequered, embossed or round at the edges), of other alloy steel ... ..	40%
73.17.001	Rain water pipes of cast iron ... ..	55%
73.17.009	Other tubes and pipes of cast iron ... ..	55%
73.18.011	Tubes and pipes of iron or steel, seamless, galvanized	40%
73.18.012	Tubes and pipes of iron or steel, seamless, non-galvanized ... ..	40%
73.18.019	Blanks for tubes or pipes of iron or steel ... ..	30%
73.18.029	Other tubes and pipes of iron or steel ... ..	55%
73.30.000	Anchors and grapnels and parts thereof, of iron or steel	40%
73.40.040	Hangers, stays and similar supports for fixing, piping and tubing, of iron or steel ... ..	30%
73.40.042	Tanks, vats and similar vessels of a capacity of 136 litres or more, designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness not exceeding 6 mm. ... ..	40%
73.40.043	Tanks, vats and similar vessels of a capacity of 136 litres or more, designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness exceeding 6 mm. ... ..	40%
73.40.993	Fittings for electrical wiring, such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains, of iron or steel ...	30%
73.40.995	Forged hooks of a kind used with cranes, hoists and winches of iron or steel ... ..	30%
74.01.010	Copper matte; cement copper (precipitated copper) ...	30%
74.04.009	Other wrought plates, sheets or strip of copper ...	30%
74.05.000	Copper 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 0.15 mm. ...	30%
74.06.000	Copper powders and flakes ... ..	30%
74.07.000	Tubes and pipes and blanks therefor, of copper; hollow bars of copper ... ..	30%
74.08.000	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper ... ..	30%
74.10.000	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables ... ..	30%
74.11.001	Wire grill of copper ... ..	30%
74.11.009	Gauze, cloth, netting, etc., of copper ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
74.19.001	Reservoirs, tanks, vats and similar containers for any materials, of any capacity, whether or not lined or heat insulated, but not fitted with any mechanical or thermal equipment, of copper ... ..	40%
75.01.010	Nickel mattes, nickel sinters and other intermediate products of nickel metallurgy ... ..	30%
75.02.000	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire ... ..	30%
75.03.000	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes ... ..	30%
75.04.000	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel ... ..	30%
75.05.000	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis ...	30%
76.03.001	Corrugated sheets of aluminium ... ..	30%
76.03.002	Plates and sheets (flat) including coils of a thickness of less than 7 mm. of aluminium ... ..	40%
76.03.004	Plates, sheets and strips, other, of aluminium ...	30%
76.03.005	Circles of a thickness of less than 7 mm. of aluminium	40%
76.03.009	Circles of a thickness of 7 mm. or more of aluminium	30%
76.05.000	Aluminium powders and flakes ... ..	40%
76.07.000	Tubes, and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium ... ..	30%
76.10.009	Other aluminium casks, drums, etc. ... ..	40%
76.11.000	Containers, of aluminium, for compressed or liquefied gas ... ..	40%
76.12.001	Cables and conductors, whether or not steel cored, of a diameter of 4 mm. to 16 mm., of aluminium ...	30%
76.12.009	Other cables, etc., of aluminium ... ..	30%
76.16.001	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire ... ..	40%
76.16.002	Expanded metal of aluminium ... ..	40%
76.16.003	Bolts, nuts, washers, rivets, cotter pins, split pins and screws, of aluminium ... ..	40%
76.16.004	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness not exceeding 6 mm. ... ..	40%
76.16.005	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness exceeding 6 mm. ... ..	40%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
77.02.001	Wrought bars, rods, angles, shapes, sections, plates, sheets, strip and wire of magnesium; foil, raspings and shavings of uniform size, powders and flakes of magnesium; tubes, pipes and blanks therefor, and hollow bars of magnesium ... ..	30%
77.02.009	Other articles of magnesium ... ..	30%
77.04.020	Beryllium, wrought, and articles of beryllium ...	30%
78.01.030	Refined lead, excluding lead alloys ... ..	30%
78.02.000	Wrought bars, rods, angles, shapes and sections, of lead; lead wire ... ..	30%
78.03.000	Wrought plates, sheets and strip, of lead ... ..	30%
78.04.000	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing), not exceeding 1,700 grammes per square metre; lead powders and flakes ... ..	30%
78.05.000	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead ...	30%
78.06.001	Containers and tubes of lead ... ..	30%
78.06.002	Fibres or strands for packing or lagging, of lead ...	30%
78.06.009	Other articles of lead ... ..	30%
79.02.000	Wrought bars, rods, angles, shapes and sections of zinc; zinc wire ... ..	30%
79.03.010	Plates, sheets, strip and foil, of zinc ... ..	30%
79.03.020	Powders, dust (blue powder) and flakes of zinc ...	30%
79.04.001	Rain water pipes, of zinc ... ..	30%
79.04.009	Other tubes, pipes and pipe fittings, of zinc ... ..	30%
79.06.001	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc ... ..	30%
79.06.009	Other articles of zinc ... ..	40%
80.02.000	Wrought bars, rods, angles, shapes and sections, of tin; tin wire ... ..	30%
80.04.000	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material) of a weight (excluding any backing) not exceeding 1 kg. per square metre; tin powders and flakes ... ..	30%
81.01.010	Unwrought tungsten; tungsten waste and scrap ...	30%
81.01.020	Wrought tungsten and articles of tungsten ... ..	30%
81.02.010	Unwrought molybdenum; molybdenum waste and scrap ... ..	30%
81.02.020	Wrought molybdenum and articles of molybdenum ...	30%
81.03.010	Unwrought tantalum; tantalum waste and scrap ...	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
81.04.020	Waste and scrap of other base metals, other than those of tariff No. 81.04.010 or of cermets; unwrought metals of base metal, other than those of tariff No. 81.04.010; unwrought cermets ... ..	30%
81.04.030	Wrought base metals, other than those of tariff No. 81.04.010, and articles of such metals; wrought cermets and articles of cermets ... ..	30%
84.08.041	Spring operated and weight operated motors ... ..	30%
84.08.043	Other engines and motors, n.e.s. ... ..	30%
84.11.031	Free piston generators for gas turbines ... ..	25%
84.11.039	Parts, other, for free piston generators for gas turbines ... ..	25%
84.11.049	Parts, other, of fans, blowers and the like ... ..	30%
84.17.021	Instantaneous or storage water heaters, non-electrical, not used for domestic purposes ... ..	30%
84.17.023	Other machinery (not for domestic purposes) for the treatment of materials by a process involving a change of temperature ... ..	30%
84.18.019	Other centrifuges ... ..	30%
84.18.029	Filtering and purifying apparatus, other ... ..	30%
84.22.010	Pulley tackle and hoists, other than skip hoists; winches and capstans ... ..	30%
84.22.020	Ships' derricks; cranes, other than cable cranes; mobile lifting frames ... ..	30%
84.22.030	Elevators and conveyors, pneumatic ... ..	30%
84.22.040	Lifts and skip hoists ... ..	30%
84.22.050	Escalators and moving pavements ... ..	30%
84.22.060	Other lifting, loading and conveying machinery, excluding those of heading No. 84.23 ... ..	50%
84.22.070	Parts of lifting and handling machinery in heading No. 84.22 ... ..	30%
84.43.010	Converters, ladles, ingot moulds and casting machines	25%
84.61.000	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves ... ..	30%
84.62.000	Ball roller or needle roller bearings ... ..	30%
84.63.000	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gear-box and other variable speed gears, flywheels, pulleys and pulley blocks, clutches and shaft couplings ... ..	30%
84.65.000	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, n.e.s. ... ..	30%

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
85.01.040	Generating sets with internal combustion piston engines ... ..	30%
85.01.050	Rotary converters ... ..	30%
85.01.090	Static converters, rectifiers and rectifying apparatus	30%
85.01.100	Inductors ... ..	30%
85.19.019	Electrical apparatus for making and breaking electrical circuits suitable for other uses ... ..	40%
85.19.020	Printed circuits and parts thereof ... ..	40%
85.19.030	Resistors, fixed or variable (including potentiometers), other than heating resistors and parts thereof ...	40%
85.23.001	Insulated electric wire having conductors of plain, high conductivity copper or aluminium wire, of which the single or any individual core exceeds 2.0 mm. in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm. ... ..	40%
85.23.009	Other insulated electric wire ... ..	40%
85.24.009	Other carbon brushes, arc-lamp carbons, etc ... ..	30%
85.25.010	Insulators of glass ... ..	30%
85.25.020	Insulators of ceramic materials ... ..	30%
85.25.030	Insulators of other materials ... ..	30%
85.26.010	Insulating fittings of glass ... ..	30%
85.26.020	Insulating fittings of ceramic materials ... ..	30%
85.26.030	Insulating fittings of other materials ... ..	30%
85.27.000	Electrical conduit tubing and joints therefor, of base metal lined with insulating material ... ..	30%
87.02.011	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1,200 cubic centimetres ... ..	50%
87.02.012	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity not exceeding 1,200 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ...	25%
87.02.013	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 ... ..	50%
87.02.014	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ... ..	25%
87.02.015	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 ... ..	50%



## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
87.02.016	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ... ..	25%
87.02.017	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 ... ..	50%
87.02.018	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ... ..	25%
87.02.019	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 ... ..	50%
87.02.021	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ... ..	25%
87.02.022	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres ... ..	50%
87.02.029	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister ... ..	25%
87.14.041	Axles, including stub axles ... ..	20%

## THIRD SCHEDULE

(s. 9 (a))

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

Delete Part II of First Schedule and insert the following—

## PART II

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
08.10.000 ..	Fruit (whether or not cooked), preserved by freezing, not containing added sugar ..		35%
18.06.001 ..	Chocolate confectionery ..		35%
18.06.002 ..	Chocolate powder, sweetened cocoa powder, chocolate spread and chocolate cover- tures ..		35%
18.06.009 ..	Other preparations containing cocoa ..		35%
19.02.001 ..	Malt extract ..		35%
19.08.002 ..	Biscuits ..		35%
19.08.009 ..	Pastry, cakes and fine baker's wares, whether or not containing cocoa in any proportion, other than infant feeding rusks ..		35%
20.04.000 ..	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or cry- stallized) ..		35%
20.05.001 ..	Jams and marmalades ..		35%
20.05.009 ..	Fruit jellies, fruit purée and fruit pastes ..		35%
20.06.021 ..	Pineapple, tinned ..		35%
20.06.029 ..	Fruit and nuts, otherwise prepared or pre- served other than tinned pineapple and roasted nuts (including roasted ground- nuts) ..	} Taxable Value	35%
20.07.010 ..	Orange juice ..		35%
20.07.020 ..	Grapefruit juice ..		35%
20.07.030 ..	Juice of any other citrus fruit ..		35%
20.07.040 ..	Pineapple juice ..		35%
20.07.050 ..	Tomato juice ..		35%
20.07.061 ..	Passion fruit juice ..		35%
20.07.069 ..	Juice of any other fruit or vegetable ..		35%
20.07.070 ..	Mixtures of fruit or vegetable juices ..		35%
22.01.001 ..	Waters including spa waters and aerated waters ..		60%
22.01.002 ..	Ice and snow; other waters, n.e.s. ..		50%
22.02.001 ..	Lemonade, flavoured spa waters and fla- voured aerated waters ..		50%
22.02.009 ..	Other non-alcoholic beverages, not in- cluding fruit and vegetable juices falling in tariff heading 20.07 ..		50%
22.03.001 ..	Stout ..	} Per litre	Sh. 6.38
22.03.009 ..	Other beer made from malt (including ale and porter) ..		Sh. 6.38

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
22.04.000 ..	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol .. .. .	Taxable Value	75%
22.05.001 ..	Still wines, not in bottle .. .. .		35%
22.05.002 ..	Still wines, in bottle .. .. .		35%
22.05.003 ..	Champagne .. .. .		35%
22.05.004 ..	Sparkling wines, other .. .. .		35%
22.05.005 ..	Grape must (other than in tariff heading 22.04) .. .. .	Taxable Value	35%
22.06.001 ..	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts, not in bottle .. .. .		35%
22.06.009 ..	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts, in bottle .. .. .	Per litre	35%
22.07.001 ..	Beer not made from malt .. .. .		50%
22.07.002 ..	Cider, in bottle .. .. .		Sh. 6.30
22.07.003 ..	Cider, not in bottle .. .. .		Sh. 6.30
22.07.004 ..	Other fermented beverages (Chibuku) .. .. .		25%
22.07.009 ..	Other fermented beverages (other than Chibuku) .. .. .	Taxable Value	75%
22.08.001 ..	Denatured spirits .. .. .		35%
22.08.009 ..	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher .. .. .		35%
22.09.011 ..	Whisky, not in bottle .. .. .		50%
22.09.019 ..	Whisky, in bottle .. .. .		50%
22.09.021 ..	Brandy, not in bottle .. .. .	Taxable Value	50%
22.09.022 ..	Brandy, in bottle .. .. .		50%
22.09.023 ..	Other spirits obtained by distilling wine or grape marc, not in bottle .. .. .		50%
22.09.029 ..	Other spirits obtained by distilling wine or grape marc, in bottle .. .. .		50%
22.09.031 ..	Gin and geneva, not in bottle .. .. .		50%
22.09.032 ..	Gin and geneva, in bottle .. .. .	Taxable Value	50%
22.09.033 ..	Vodka, not in bottle .. .. .		50%
22.09.034 ..	Vodka, in bottle .. .. .		50%
22.09.035 ..	Rum, not in bottle .. .. .		50%
22.09.036 ..	Rum, in bottle .. .. .		50%
22.09.037 ..	Liqueurs and other spirituous beverages, not in bottle .. .. .	Taxable Value	50%
22.09.038 ..	Liqueurs and other spirituous beverages, in bottle .. .. .		50%
22.09.039 ..	Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages .. .. .		50%
22.09.051 ..	Other spirits, n.e.s., not in bottle .. .. .		50%
22.09.059 ..	Other spirits, n.e.s., in bottle .. .. .		50%
23.07.001 ..	Dog biscuits and prepared pet foods .. .. .	Per litre	35%
27.10.011 ..	Aviation gasoline (spirit) .. .. .		Cents 130.5
27.10.012 ..	Motor spirit (gasolene) premium .. .. .		Cents 264.3
27.10.013 ..	Motor spirit (gasolene) regular .. .. .		Cents 235.2

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
27.10.030 ..	Other light petroleum oils and preparations	Per litre	Cents 130.5
27.10.041 ..	Jet fuel (kerosene type) .. .. .		Cents 10
27.10.042 ..	Kerosene, special boiling point spirits and white spirits .. .. .		Cents 10
27.10.062 ..	Gas oil (automotive light, amber for high speed engines) .. .. .		Cents 108.7
27.10.081 ..	Lubricating oil .. .. .	Per kg.	Cents 45
27.10.082 ..	Lubricating grease .. .. .		Cents 80
27.11.010 ..	Liquified propane and butane .. .. .		Cents 20
27.11.020 ..	Liquified gaseous hydrocarbons, other than propane and butane .. .. .		Cents 20
27.11.030 ..	Petroleum gases and other gaseous hydrocarbons in the gaseous state .. .. .	Per kilowatt hour	Cents 20
27.17.000 ..	Electric current (optional heading) ..		Cents 1
33.06.002 ..	Toilet waters containing alcohol .. ..		50%
33.06.004 ..	Joss sticks and joss paper .. .. .		50%
33.06.005 ..	Shampoo .. .. .	Taxable Value	50%
33.06.009 ..	Other perfumery, cosmetics or toilet preparations .. .. .		50%
34.05.009 ..	Other polishes and creams, excluding prepared waxes falling in tariff heading 34.04 .. .. .		35%
37.01.009 ..	Other photographic plates and film ..		50%
37.02.000 ..	Film in rolls, sensitized, unexposed, perforated or not .. .. .	Per metre	50%
37.03.000 ..	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed .. .. .		50%
37.07.004 ..	Other cinematographic film of a width not exceeding 8 mm .. .. .		Cents 30
37.07.005 ..	Other cinematographic film of a width exceeding 8 mm but not exceeding 16 mm .. .. .		Cents 30
37.07.009 ..	Other cinematographic film of a width exceeding 16 mm .. .. .	Taxable Value	Cents 30
37.08.000 ..	Chemical products and flash light materials, of a kind and in a form suitable for use in photography .. .. .		100%
38.11.011 ..	Room deodorizers not falling under tariff heading 33.06 .. .. .		50%
39.07.030 ..	Plastic ornamental articles and objects of personal adornment .. .. .		50%
42.01.000 ..	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal .. .. .	Taxable Value	50%
42.02.010 ..	Handbags (excluding those of wicker-work or basket work) .. .. .		50%
42.02.020 ..	Travel goods and toilet cases .. .. .		50%
42.02.030 ..	Satchels and brief-cases .. .. .		50%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
42.02.040 ..	Shopping bags, wallets, purses, tool cases, tobacco pouches, sheaths, boxes and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric	} Taxable Value	50%
42.03.009 ..	Other articles of apparel and clothing accessories of leather or of composition leather		50%
43.03.009 ..	Articles of furskin other than for use in industrial machinery or appliances		50%
43.04.009 ..	Artificial fur and articles made thereof other than for use in industrial machinery or appliances		50%
44.27.001 ..	Wooden articles of personal adornment, including beads		50%
44.27.009 ..	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; parts of the foregoing articles, of wood		50%
49.02.009 ..	Second-hand newspapers, journals and periodicals, whether or not illustrated		75%
49.09.000 ..	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings		35%
54.05.001 ..	Canvas, of flax or ramie		50%
54.05.009 ..	Woven fabrics of flax or ramie, other than canvas		50%
58.01.010 ..	Carpets, carpeting and rugs of wool or fine animal hair, knotted		50%
58.01.020 ..	Carpets, carpeting and rugs of other textile materials, knotted		50%
62.01.010 ..	Electric blankets		100%
63.01.000 ..	Used clothing, blankets and household linen (other than articles falling within tariff headings 58.01, 58.02 or 58.03), of textile materials, and used footwear and headgear, imported in bales, sacks or similar bulk packing		50%
67.02.000 ..	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit		50%
67.03.000 ..	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair and other textile material prepared for use in making wigs and the like		75%

## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
67.04.000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)		75%
69.13.001	Articles of personal adornment, ceramic		50%
70.19.001	Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones		50%
70.19.009	Other decorative glassware articles; artificial eyes of glass including those for toys but excluding those for wear by humans		50%
71.01.000	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)		100%
71.02.010	Diamonds, rough, unsorted		100%
71.02.030	Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted		100%
71.02.040	Other diamonds, cut or otherwise worked, not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)		100%
71.02.050	Precious or semi-precious stones other than diamonds		100%
71.03.000	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Taxable Value	100%
71.05.010	Unwrought silver, including silver gilt and platinum plated silver		75%
71.05.020	Semi-manufactured silver, including silver gilt and platinum plated silver		75%
71.06.000	Rolled silver, unworked or semi-manufactured		75%
71.07.011	Gold bullion, non-monetary, unworked		100%
71.07.012	Gold partly worked, non-monetary		100%
71.08.000	Rolled gold on base metal or silver, unworked or semi-manufactured		100%
71.09.010	Platinum and platinum alloys, unwrought (i.e. in lumps, grains, ingots and other primary forms)		75%
71.09.020	Other metals of the platinum group and alloys thereof, unwrought (i.e. in lumps, grains, ingots and other primary forms)		75%
71.09.030	Semi-manufactured platinum (i.e. bars, sheets, strips, tubes, wire and other semi-manufactured forms)		75%

### THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
71.10.000 ..	Rolled platinum or other platinum group metals on base metal or precious metal, unworked or semi-manufactured ..		75%
71.11.010 ..	Sweepings, residues, lemelis, and other waste and scrap of gold, excluding sweepings containing other precious metals ..		100%
71.11.020 ..	Sweepings, residues, lemelis and other waste and scrap of precious metals, other than gold ..		50%
71.12.000 ..	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) ..		75%
71.13.000 ..	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within tariff heading 71.12 ..		75%
71.14.009 ..	Other articles of precious metals or rolled precious metals ..		75%
71.15.000 ..	Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed) ..		75%
71.16.001 ..	Beads and necklaces composed of artificial plastic material and other non-precious material ..	Taxable Value	50%
71.16.009 ..	Other imitation jewellery ..		50%
83.09.001 ..	Beads and spangles of base metal ..		35%
83.09.009 ..	Other clasps, frames with clasps for handbags and the like, buckles, buckle clasps, hooks, eyes, eyelets and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal ..		35%
83.14.009 ..	Other sign plates, name plates, numbers, letters, and other signs, of base metal ..		35%
84.15.011 ..	Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, assembled ..		35%
84.15.012 ..	Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment, unassembled ..		35%
84.15.013 ..	Refrigerators, domestic, non-electrical, whether or not containing a deep freezer compartment, assembled ..		35%
84.15.019 ..	Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment, unassembled ..		35%
84.15.021 ..	Deep freezers, domestic, assembled ..		35%
84.15.029 ..	Deep freezers, domestic, unassembled ..		35%
84.15.031 ..	Other refrigerators and refrigerating equipment, assembled ..		35%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
84.15.039 ..	Other refrigerators and refrigerating equipment, unassembled .. ..		35%
84.15.041 ..	Parts of refrigerators, domestic .. ..		35%
84.15.049 ..	Parts of refrigerators and refrigerating equipment, other than domestic .. ..		35%
84.19.010 ..	Dish-washing machines .. ..		100%
84.22.010 ..	Pulley tackle and hoists, other than skip hoists, winches and capstans .. ..		35%
84.22.020 ..	Ships' derricks, cranes, other than cable cranes; mobile lifting frames .. ..		35%
84.22.030 ..	Elevators and conveyors, pneumatic .. ..		35%
84.22.040 ..	Lifts and skip hoists .. ..		35%
84.22.050 ..	Escalators and moving pavements .. ..		35%
84.22.060 ..	Lifting, loading and unloading, handling and conveying machinery, excluding machinery of tariff heading 84.23 or of tariff Nos. 84.22.010, 84.22.020, 84.22.030, 84.22.040 or 84.22.050 .. ..		35%
84.22.070 ..	Parts of lifting and handling machinery in tariff heading 84.22 .. ..		35%
84.40.010 ..	Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg .. ..		100%
84.40.050 ..	Drying-machines, other than industrial .. ..		100%
84.53.010 ..	Analogue machines and hybrid machines for automatic data processing .. ..	Taxable Value	35%
84.53.020 ..	Complete digital data processing machines, comprising in the same housing the central processing unit and at least one input unit and one output unit .. ..		35%
84.53.030 ..	Complete digital central processing units; digital processors consisting of arithmetical, logical and control elements .. ..		35%
84.53.040 ..	Separately consigned digital central (main) storage units .. ..		35%
84.53.050 ..	Peripheral units, including control and adapting units (connectable directly or indirectly to the central unit) ' .. ..		35%
84.53.060 ..	Other data processing equipment, n.e.s., including magnetic or optical readers; machines for transcribing data on to data media in coded form .. ..		35%
84.58.000 ..	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance .. ..		35%
85.06.010 ..	Vacuum cleaners and floor polishers (with self-contained electric motors) .. ..		100%
85.06.020 ..	Vented hoods and room fans (with self-contained electric motors) .. ..		100%
85.06.030 ..	Food grinders and mixers; fruit-juice extractors (with self-contained electric motors) .. ..		100%



## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
85.06.040 ..	Other electro-mechanical domestic appliances with self-contained electric motors .. .. .		100%
85.06.051 ..	Parts of goods falling under tariff No. 85.06.020 .. .. .		100%
85.06.059 ..	Parts of other domestic electric appliances (with self-contained electric motors) .. .. .		100%
85.12.030 ..	Electric hair dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) .. .. .		100%
85.12.040 ..	Electric smoothing irons .. .. .		100%
85.12.050 ..	Electro-thermic domestic appliances .. .. .		35%
85.14.011 ..	Loudspeakers, electric amplifiers, and microphones (except those of tariff No. 85.14.012) including stands therefor .. .. .		100%
85.14.012 ..	Microphones specially designed for dictating machines .. .. .		100%
85.14.021 ..	Parts of microphones specially designed for dictating machines .. .. .		100%
85.14.029 ..	Parts of the goods falling within tariff No. 85.14.011 .. .. .		100%
85.15.021 ..	Assembled or partly assembled colour television receivers, including receivers incorporating sound recorders or reproducers .. .. .	Taxable Value	100%
85.15.022 ..	Unassembled colour television receivers, including receivers incorporating sound recorders or reproducers .. .. .		100%
85.15.023 ..	Colour television receivers, including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations .. .. .		100%
85.15.031 ..	Assembled or partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers .. .. .		100%
85.15.032 ..	Unassembled monochrome television receivers, including receivers incorporating sound recorders or reproducers .. .. .		100%
85.15.033 ..	Monochrome television receivers, including receivers incorporating sound recorders or reproducers for the observation and control of industrial operations .. .. .		100%
85.15.040 ..	Radio-broadcast receivers, designed or adapted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers .. .. .		100%
85.15.051 ..	Assembled or partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .		100%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description.</i>	<i>Quantity</i>	<i>Rate of Tax</i>
85.15.052 ..	Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers		50%
85.15.061 ..	Assembled or partly assembled other radio-broadcast receivers, including receivers incorporating sound recorders or reproducers		75%
85.15.062 ..	Unassembled other radio-broadcasting receivers, including receivers incorporating sound recorders or reproducers		75%
85.15.080 ..	Television cameras		100%
85.15.101 ..	Parts suitable for use as parts of radio or television receiving sets or radiograms		100%
85.21.010 ..	Cathode-ray television picture tubes		100%
85.21.031 ..	Diodes, transistors and similar semiconductor devices, photocells (including photodiodes and photo-transistors) for radio, television receiving sets or for radiogram use		100%
85.22.021 ..	Mixing units for sound reproductions		50%
87.02.011 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1,200 cubic centimetres	Taxable Value	40%
87.02.012 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity not exceeding 1,200 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister		40%
87.02.013 ..	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		50%
87.02.014 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister		50%
87.02.015 ..	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		65%
87.02.016 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister.		65%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
87.02.017 ..	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	Taxable Value	90%
87.02.018 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister..		90%
87.02.019 ..	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		230%
87.02.021 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister		230%
87.02.022 ..	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres		400%
87.02.029 ..	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,250 cubic centimetres for assembly by a vehicle manufacturer approved by the Minister..		400%
87.02.031 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1,200 cubic centimetres		35%
87.02.032 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres		30%
87.02.033 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres	Taxable Value	35%
87.02.034 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres		55%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
87.02.035 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres .. .. .	Taxable Value	70%
87.02.036 ..	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,250 cubic centimetres .. .. .		85%
87.02.037 ..	Buses with seating capacity of 14 passengers or less (mini-buses), unassembled, for assembly by a vehicle manufacturer approved by the Minister .. .. .		30%
87.14.041 ..	Axles, including stub axles, for vehicles (including trailers), not mechanically propelled .. .. .		50%
89.01.020 ..	Yachts and other vessels for pleasure or sports .. .. .		100%
90.07.019 ..	Photographic cameras other than cameras specialized for medical uses, survey and lithographic process cameras .. .. .		100%
90.07.020 ..	Photographic flashlight apparatus and flashbulbs other than discharge lamps of tariff heading 85.20 .. .. .		100%
90.07.039 ..	Parts of photographic cameras, flashlights and flashbulbs, other than those specified in tariff No. 90.07.011 .. .. .		100%
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 .. .. .		100%
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 .. .. .		100%
90.08.030 ..	Parts and accessories of cinematographic cameras, projectors, sound recorders and sound reproducers or any combination of these articles .. .. .		100%
90.09.000 ..	Image projectors (other than cinematographic projectors), photographic (except cinematographic) enlargers and reducers .. .. .		100%
90.10.031 ..	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading of Chapter 90 .. .. .		35%
90.10.039 ..	Screens for projectors .. .. .		100%
90.24.001 ..	Instruments, gauges and regulators for monitoring or controlling liquids or gases, suitable for use in motor vehicles, not being articles of tariff heading 90.14 .. .. .		50%

## THIRD SCHEDULE—(Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
90.24.002 ..	Instruments, gauges and regulators for monitoring or controlling liquids or gases, suitable for use in domestic appliances, not being articles of tariff heading 90.14		35%
91.01.000 ..	Pocket-watches, wrist-watches and other watches including stop-watches .. ..		50%
91.02.000 ..	Clocks with watch movements (excluding clocks of tariff heading 91.03) .. ..		50%
91.03.000 ..	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels .. .. .		50%
91.04.001 ..	Tower clocks .. .. .		50%
91.04.009 ..	Other clocks .. .. .		50%
91.07.000 ..	Watch movements (including stop-watch movements), assembled .. .. .		50%
91.08.000 ..	Clock movements, assembled .. .. .		50%
91.09.000 ..	Watch cases and parts of watch cases ..		50%
91.10.000 ..	Clock cases and cases of a similar type, and parts thereof .. .. .		50%
91.11.000 ..	Other clock and watch parts .. .. .		50%
92.11.010 ..	Coin-operated electric gramophones ..		100%
92.11.021 ..	Electric gramophones and record-players, assembled or partly assembled, other than coin operated electric gramophones ..	Taxable Value	100%
92.11.022 ..	Electric gramophones and record-players, unassembled, other than coin operated electric gramophones .. .. .		100%
92.11.031 ..	Television image and sound recorders and reproducers, magnetic, assembled or partly assembled .. .. .		100%
92.11.032 ..	Television image and sound recorders and reproducers, magnetic, unassembled ..		100%
92.11.041 ..	Dictating machines .. .. .		100%
92.11.049 ..	Other sound recorders and reproducers ..		100%
92.12.011 ..	Prepared metal or artificial plastic tapes or films, unmounted, for the manufacture of cassettes for mechanical sound or similar recording .. .. .		35%
92.12.019 ..	Other prepared media for sound or similar recordings, including prepared record blanks and matrices .. .. .		50%
92.12.029 ..	Other articles used for sound recording ..		35%
92.13.001 ..	Foot pedals specially designed for dictating machines .. .. .		100%
92.13.009 ..	Other parts and accessories for tariff heading 92.11 .. .. .		100%
95.05.001 ..	Articles of personal adornment including beads, of tortoise shell, mother of pearl, ivory, bone, horn, coral or other animal carving material .. .. .		50%

## THIRD SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
95.05.009 ..	Worked tortoise shell, mother of pearl, ivory, bone, horn, coral and articles of those materials, other than articles of personal adornment .. .. .		50%
95.08.001 ..	Articles of personal adornment including beads, moulded or carved from wax, gums or other vegetable or mineral materials ..		50%
95.08.009 ..	Worked vegetable or mineral carving materials, and other articles of those materials ..		50%
97.04.002 ..	Coin-operated machines, amusement ..		75%
97.04.009 ..	Other equipment for parlour, table and fun-fair games, including billiard tables, pin-tables and table tennis requisites ..		75%
97.05.000 ..	Carnival articles; entertainment articles; Christmas decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, nativity scenes and figures therefor) .. .. .	Taxable Value	75%
98.10.001 ..	Portable mechanical and similar lighters, complete or incomplete (including bodies)		75%
98.10.009 ..	Other mechanical and similar lighters and parts thereof .. .. .		75%
98.11.001 ..	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ..		75%
98.11.009 ..	Cigar and cigarette holders and parts thereof ..		75%
98.14.000 ..	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor .. .. .		35%

## FOURTH SCHEDULE

(s. 9 (b))

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

Delete Part I and Part II of the Second Schedule and insert the following:

## NON-TAXABLE GOODS

Chapter	Tariff No.	Tariff Description
01	00.01.000	Postal packages, not classified.
	00.02.000	Other commodities, not classified.
	01.01.000	Live horses, asses, mules and hinnies.
	01.02.010	Pure-bred breeding animals, bovine.
	01.02.020	Other live animals of the bovine species.
	01.03.000	Live swine.
	01.04.010	Live sheep.
	01.04.020	Live goats.
	01.05.010	Live poultry of a weight not exceeding 185 grammes.
	01.05.020	Other live poultry.
02	01.06.010	Live animals of a kind mainly used for human food, n.e.s.
	01.06.020	Animals, live, n.e.s. (including zoo animals, dogs, cats, insects, etc.).
	02.01.010	Meat of bovine animals, with bone-in.
	02.01.020	Meat of bovine animals, boneless.
	02.01.030	Meat of sheep and goats.
	02.01.040	Meat of swine.
	02.01.050	Meat of horses, asses, mules and hinnies.
	02.01.060	Offals, of the animals of tariff headings 01.01, 01.02, 01.03 and 01.04.
	02.02.000	Dead poultry and edible offals thereof (except liver), fresh, chilled or frozen.
	02.03.000	Poultry liver, fresh, chilled, frozen, salted or in brine.
	02.04.000	Other meat and edible meat offals, fresh, chilled or frozen.
	02.05.000	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked.
	02.06.011	Bacon, ham and other meat of domestic swine, salted or dried.
	02.06.012	Bacon, ham and other meat of domestic swine, smoked.
	02.06.021	Meat and edible meat offals, n.e.s., salted, in brine or dried.
	02.06.022	Meat and edible meat offals, n.e.s., smoked.
03	03.01.011	Live fish.
	03.01.019	Fish, fresh (dead) or chilled (excluding fillets).
	03.01.020	Fish, frozen (excluding fillets).
	03.01.030	Fish fillets, fresh or chilled.
	03.01.040	Fish fillets, frozen.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	03.02.010	Fish meal fit for human consumption.
	03.02.020	Cod, not in fillets, dried, whether or not salted.
	03.02.030	Fish, dried (other than cod of tariff No. 03.02.020), salted or in brine.
	03.02.040	Smoked fish.
	03.03.000	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell simply boiled in water.
04	04.01.001	Milk, fresh.
	04.01.002	Cream, fresh.
	04.05.010	Birds' eggs in shell.
	04.05.020	Other birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not.
	04.06.000	Natural honey.
05	05.01.000	Human hair, unworked, whether or not washed or scoured; waste of human hair.
	05.02.000	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.
	05.03.000	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material.
	05.04.001	Sausage casings of animal origin.
	05.04.009	Guts, bladders, and stomachs of animals, other than sausage casings.
	05.05.000	Fish waste.
	05.07.000	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
	05.08.000	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.
	05.09.001	Ivory, elephant.
	05.09.002	Teeth, hippopotamus.
	05.09.003	Horn, rhinoceros.
	05.09.004	Ivory and teeth of other animals.
	05.09.005	Powder and waste of ivory.
	05.09.009	Tortoise shell, antlers, hooves, nails, claws, and beaks, whale-bone and the like, unworked or simply prepared, but not cut to shape, and hair and waste and powder of these products.
	05.12.000	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells.
	05.13.000	Natural sponges.
	05.14.001	Ambergis, castoreum, civet and musk; cantharides.



## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	05.14.009	Other animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in preparation of pharmaceutical products.
	05.15.001	Sinews and tendons, parings and similar waste of raw hides and skins.
	05.15.002	Animal semen.
	05.15.003	Fish ova.
	05.15.009	Other animal products, n.e.s.; dead animals of chapters 1 and 3, unfit for human consumption.
06	06.01.000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower.
	06.02.000	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips.
	06.03.000	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
	06.04.000	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
07	07.01.010	Potatoes (not including sweet potatoes).
	07.01.020	Tomatoes.
	07.01.031	Onions.
	07.01.032	Garlic.
	07.01.033	Shallots, leeks and other alliaceous vegetables (for example, chives and Welsh onions).
	07.01.040	Other vegetables, fresh or chilled.
	07.02.000	Vegetables (whether or not cooked), preserved by freezing.
	07.03.000	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.
	07.04.000	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
	07.05.001	Dried leguminous vegetables of a kind which the Director of Agriculture is satisfied have been prepared for sowing.
	07.05.009	Other dried leguminous vegetables.
	07.06.001	Cassava roots, fresh or dried.
	07.06.002	Sago pith, roots and tubers, fresh or dried.
	07.06.009	Other roots and tubers (for example, sweet potatoes), with high starch or inulin content, fresh or dried, whole or sliced.
08	08.01.010	Bananas, fresh or dried.
	08.01.020	Coconuts (excluding copra), shelled or not.
	08.01.030	Brazil nuts, shelled or not.
	08.01.041	Cashew nuts, shelled or not.
	08.01.042	Cashew kernels.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	08.01.050	Pineapples, fresh or dried.
	08.01.061	Avocados, guavas, and mangosteens, fresh or dried.
	08.01.062	Mangoes, fresh or dried.
	08.01.070	Dates, fresh or dried.
	08.02.010	Oranges, fresh or dried.
	08.02.020*	Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids, fresh or dried.
	08.02.030	Lemons and limes, fresh or dried.
	08.02.040	Grapefruit, fresh or dried.
	08.02.050	Other citrus hybrids, fresh or dried.
	08.03.010	Figs, fresh.
	08.03.020	Figs, dried.
	08.04.010	Grapes, fresh.
	08.04.020	Grapes, dried.
	08.05.010	Almonds, shelled or not.
	08.05.020	Hazelnuts, shelled or not.
	08.05.031	Macadamia nuts, shelled or not.
	08.05.032	Betel nuts, shelled or not.
	08.05.039	Other nuts, not falling in tariff heading 08.01.
	08.06.010	Apples, fresh.
	08.06.020	Pears and quinces, fresh.
	08.07.000	Stone fruit, fresh.
	08.08.000	Berries, fresh.
	08.09.000	Other fruit, fresh.
	08.11.000	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	08.12.000	Fruit, dried, other than that falling within tariff headings 08.01, 08.02, 08.03, 08.04 or 08.05.
	08.13.000	Peel of melons and citrus fruits, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.
09	09.01.011	Arabica coffee, hulled.
	09.01.012	Robusta coffee, hulled.
	09.01.013	Arabica coffee, parchment.
	09.01.014	Robusta coffee, parchment.
	09.01.015	Arabica coffee, cherry.
	09.01.016	Robusta coffee, cherry.
	09.01.017	Triage.
	09.01.018	Coffee husks and skins.
10	10.01.010	Durum wheat, unmilled.
	10.01.020	Other unmilled wheat and meslin (including spelt).
	10.02.000	Rye, unmilled.
	10.03.000	Barley, unmilled.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	10.04.000	Oats, unmilled.
	10.05.000	Maize, unmilled.
	10.06.010	Rice in the husk (paddy or rough rice).
	10.06.020	Rice, husked but not further prepared (cargo rice or brown rice).
	10.06.030	Rice, semi-milled or wholly milled, whether or not polished or glazed (including parboiled rice).
	10.06.040	Rice, broken.
	10.07.010	Millet, unmilled.
	10.07.020	Sorghum, unmilled.
	10.07.030	Other cereals, unmilled, n.e.s.
11	11.01.011	Wheat flour.
	11.01.012	Meslin flour.
	11.01.021	Maize flour.
	11.01.029	Other cereal flours.
	11.02.011	Groats, meal and pellets of wheat.
	11.02.012	Groats, meal and pellets of meslin.
	11.02.021	Groats, meal and pellets of maize.
	11.02.029	Cereal groats, meal and pellets of other cereals, n.e.s.
	11.02.030	Other worked cereal grains (e.g. rolled, flaked, polished, pearled or kibbled, but not further prepared); germ of cereals, whole, rolled, flaked or ground.
	11.04.001	Yellow gram flour.
	11.04.002	Flour of edible fruits (of chapter 8).
	11.04.003	Flour and meal of sago and of manioc, arrowroot, and other roots and tubers of tariff heading 07.06.
	11.04.009	Flour of other vegetables and fruits, n.e.s.
	11.05.000	Flour, meal and flakes of potato.
	11.07.000	Malt, roasted or not.
	11.08.000	Starches and inulin.
	11.09.000	Wheat gluten, whether or not dried.
12	12.01.010	Groundnuts (peanuts), green, whether or not shelled, whole or broken.
	12.01.020	Copra, whole or broken.
	12.01.030	Palm nuts and kernels, whole or broken.
	12.01.040	Soya beans, whole or broken.
	12.01.050	Linseed, whole or broken.
	12.01.060	Cotton seeds, whole or broken.
	12.01.070	Castor oil seeds, whole or broken.
	12.01.080	Sunflower seeds, whole or broken.
	12.01.090	Sesame (sesamum) seeds, whole or broken.
	12.01.100	Rape or colza seeds, whole or broken.
	12.01.110	Other oil seeds and oleaginous fruit, whole or broken.
	12.02.000	Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour).
	12.03.000	Seeds, fruits and spores, of a kind used for sowing.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	12.04.000	Sugar beet; sugar-cane.
	12.06.000	Hop cones and lupulin.
	12.07.001	Cinchona bark, fresh or dried, whole, cut, crushed, ground or powdered.
	12.07.002	Pyrethrum flowers, fresh or dried, whole, cut or crushed.
	12.07.003	Pyrethrum powder.
	12.07.009	Other plants and parts of plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal, or similar purposes, fresh, dried, whole, cut, crushed, ground or powdered.
	12.08.001	Chicory roots, fresh or dried, whole or cut, unroasted.
	12.08.009	Other fruit beans, kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.
	12.09.000	Cereal straw and husks, unprepared, or chopped but not otherwise prepared.
	12.10.000	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products.
13	13.02.001	Gum arabic.
	13.02.009	Other natural gums, shellac, seed lac, resins, gum-resins and balsams.
	13.03.001	Hop extracts.
	13.03.002	Organic compound from sisal sludge.
	13.03.003	Papain, crude.
	13.03.004	Pyrethrum extract.
	13.03.009	Other vegetable saps and extracts.
14	14.01.000	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark).
	14.02.000	Vegetable material, whether or not put up on a layer or between two layers of other materials, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass).
	14.03.000	Vegetable materials of kind used primarily in brushes or in brooms, whether or not in bundles or hanks.
	14.05.001	Hard seeds, pips, hulls and nuts, of a kind used for carving (e.g. corozo and dom).
	14.05.002	Mangrove bark.
	14.05.003	Wattle bark.
	14.05.004	Seaweed.
	14.05.005	Pyrethrum marc.
	14.05.006	Annatto seed, whole or in powder form (BIXA, BIXIN).
	14.05.009	Other vegetable products, n.e.s.
15	15.01.000	Lard, other pig fat and poultry fat, rendered or solvent-extracted.
	15.02.001	Tallow (including premier jus).

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	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.
	15.07.082	Palm oil, refined or purified.
	15.07.091	Coconut (copra) oil, crude.
	15.07.101	Palm kernel oil, crude.
	15.07.102	Palm kernel oil, refined or purified.
	15.08.000	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified.
	15.10.010	Fatty acids; acid oils from refining.
	15.10.020	Fatty alcohols.
	15.11.000	Glycerol and glycerol lyes.
	15.12.000	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared.
	15.13.010	Margarine.
	15.13.020	Other prepared edible oils and fats.
	15.15.001	Spermaceti, crude, pressed or refined, whether or not coloured.
17	17.01.019	Raw sugar, other than jaggery.
	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 decoloured.
18	18.01.000	Cocoa beans, whole or broken, raw or roasted.
	18.02.000	Cocoa shells, husks, skins and waste.
	18.03.000	Cocoa paste (in bulk or in block), whether or not defatted.
	18.04.000	Cocoa butter (fat or oil).
	18.05.000	Cocoa powder, unsweetened.
19	19.02.002	Infant food mix.
	19.07.001	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.
	19.07.009	Communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
21	21.07.001	Milk foods specially prepared for infants.
23	23.01.010	Flours and meals of meat or offals (including tankage), unfit for human consumption; greaves.
	23.01.020	Flours and meals of fish, crustaceans or molluscs, unfit for human consumption.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	23.02.011	Bran, sharps and other residues of maize.
	23.02.019	Bran, sharps and other residues of rice.
	23.02.020	Bran, sharps and other residues of other cereals.
	23.02.030	Bran, sharps and other residues of leguminous vegetables.
	23.03.000	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues.
	23.04.010	Oil cake and other residues of soya beans.
	23.04.020	Oil cake and other residues of groundnuts.
	23.04.030	Oil cake and other residues of cotton seeds.
	23.04.040	Oil cake and other residues of linseed.
	23.04.050	Oil cake and other residues of sunflower seeds.
	23.04.060	Oil cake and other residues of palm nuts and kernels.
	23.04.070	Oil cake and other residues of coconut (copra).
	23.04.080	Oil cake and other residues of rape or colza seeds.
	23.04.091	Sesame seed cake.
	23.04.099	Oil cake and other residues of other oil seeds and oleaginous fruits.
	23.05.000	Wine lees; argol.
	23.06.000	Products of vegetable origin of a kind used for animal food, n.e.s. or included.
	23.07.009	Preparations of a kind used in animal feeding, other than prepared pet foods, including sweetened forage.
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.
	24.02.020	Cigarettes.
	24.02.032	Other manufactured tobacco.
25	25.01.000	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water.
	25.02.000	Unroasted iron pyrites.
	25.03.000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
	25.04.000	Natural graphite.
	25.05.000	Natural sands of all kinds, whether or not coloured, other than metal bearing sands.
	25.06.000	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing.
	25.07.000	Clay (for example, kaolin and bentonite), andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within tariff heading 68.07; mullite; chamotte and dinas earths.

## FOURTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	25.08.000	Chalk, other than writing or drawing chalks of tariff heading 98.05.
	25.10.010	Natural calcium phosphates, natural aluminium calcium phosphate, apatite and phosphatic chalk, unground.
	25.10.020	Natural calcium phosphates, natural aluminium calcium phosphate, apatite and phosphatic chalk, ground.
	25.11.000	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide.
	25.12.001	Diatomite.
	25.12.009	Other siliceous fossil meals and similar siliceous earths (for example, kieselguhr or tripolite), whether or not calcined, of an apparent specific gravity of 1 or less.
	25.13.000	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
	25.14.001	Slate in the rough, roughly split, roughly squared or squared by sawing.
	25.14.002	Slate powder and waste.
	25.15.000	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more, and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing.
	25.16.000	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing.
	25.17.000	Pebbles, broken stone and tarred macadam, of a kind commonly used for concrete aggregates for road metalling or for railway or other ballast; flint and shingle, and powder of stones falling in tariff headings 25.15 or 25.16.
	25.18.000	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite).
	25.19.000	Natural magnesium carbonate (magnesite); fused magnesia; dead burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure.
	25.20.010	Gypsum and anhydrite.
	25.20.020	Calcined gypsum and plasters, with a basis of calcium sulphate.
	25.21.000	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement.
	25.22.001	Slaked lime (calcium hydroxide, not purified).
	25.22.009	Quicklime and hydraulic lime, other than calcium oxide and hydroxide.
	25.23.001	Cement clinker.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	25.24.000	Asbestos.
	25.26.000	Mica, including splittings; mica waste.
	25.27.001	Natural steatite, for use in the manufacture of toilet preparations.
	25.27.009	Other natural steatite.
	25.28.000	Natural cryolite and natural chiolite.
	25.30.000	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85 per cent of $H_2BO_3$ calculated on the dry weight.
	25.31.001	Chemical grade fluorspar.
	25.31.002	Other fluorspar.
	25.31.009	Felspar, leucite, nepheline and nepheline syenite.
	25.32.001	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides.
	25.32.002	Meerschaum (whether or not in polished pieces) and amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet.
	25.32.003	Natural arsenic sulphides.
	25.32.004	Natural sodium carbonate.
	25.32.009	Strontianite (whether or not calcined), other than strontium oxide; mineral substances, n.e.s.; broken pottery.
26	26.01.010	Roasted iron pyrites (pyrites cinders), whether or not agglomerated.
	26.01.020	Iron ore and concentrates, non-agglomerated.
	26.01.030	Iron ore agglomerates (sinters, pellets, briquettes, etc.).
	26.01.040	Copper ores and concentrates.
	26.01.050	Nickel ores and concentrates.
	26.01.060	Aluminium ores and concentrates.
	26.01.070	Lead ores and concentrates.
	26.01.080	Zinc ores and concentrates.
	26.01.090	Tin ores and concentrates.
	26.01.100	Manganese ores and concentrates (including manganiferous iron ores and concentrates with a manganese content of 20 per cent or more by weight).
	26.01.110	Chromium ores and concentrates.
	26.01.120	Tungsten (or wolfram) ores and concentrates.
	26.01.130	Ores and concentrates of molybdenum, niobium, tantalum, titanium, vanadium or zirconium.
	26.01.140	Ores and concentrates of uranium or thorium.
	26.01.150	Other base metal ores and concentrates, n.e.s.
	26.01.160	Ores and concentrates of precious metals.



## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
27	26.02.000	Slag, dross, scalings and similar waste from the manufacture of iron or steel.
	26.03.000	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.
	26.04.000	Other slag and ash, including kelp.
	27.01.010	Anthracite, whether or not pulverized, but not agglomerated.
	27.01.020	Other coal, whether or not pulverized, but not agglomerated.
	27.01.030	Briquettes, ovoids and similar solid fuels manufactured from coal.
	27.02.010	Lignite, whether or not pulverized, but not agglomerated.
	27.02.020	Lignite, agglomerated.
	27.03.010	Peat, whether or not compressed into bales, but not agglomerated.
	27.03.020	Peat, agglomerated.
	27.04.011	Retort carbon.
	27.04.012	Coke and semi-coke of coal (including char).
	27.04.020	Coke and semi-coke of lignite or peat (including char).
	27.06.000	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products.
	27.07.010	Benzole.
	27.07.020	Toluole.
	27.07.030	Xylone.
	27.07.040	Other products of distillation or coal tar.
	27.08.010	Pitch, obtained from coal tar or from other mineral tars.
	27.08.020	Pitch coke.
	27.09.000	Petroleum oils and oils obtained from bituminous minerals, crude.
	27.10.061	Diesel oil (industrial, heavy, black, for low speed marine and stationery engines).
	27.10.071	Petroleum, partly refined (including topped crudes).
	27.10.072	Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil fired boilers and furnaces.
	27.10.083	Batching oil.
	27.10.084	Transformer oil.
	27.10.089	Petroleum oils and oil preparations, other (technical white oils, medicinal oils, spindle oils, cosmetic oils).
	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 residues of petroleum oils or of oils obtained from bituminous minerals.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	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, cutbacks).
28	28.01.010	Chlorine.
	28.01.020	Fluorine, bromine and iodine.
	28.02.000	Sulphur, sublimed or precipitated; colloidal sulphur.
	28.03.000	Carbon (including carbon black).
	28.04.020	Selenium, tellurium, phosphorus, arsenic, silicon and boron.
	28.05.010	Mercury.
	28.05.020	Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and intermixtures or interalloys thereof.
	28.06.000	Hydrochloric acid and chlorosulphuric acid.
	28.08.001	Sulphuric acid.
	28.08.002	Oleum.
	28.09.000	Nitric acid; sulphonitric acids.
	28.10.000	Phosphorus pentoxide and phosphoric acids (meta-, ortho-, and pyro-).
	28.12.000	Boric oxide and boric acid.
	28.13.001	Sulphur dioxide.
	28.13.002	Arsenic trioxide, arsenic pentoxide and acids of arsenic.
	28.13.009	Other inorganic acids and oxygen compounds of non-metals (excluding water).
	28.14.000	Halides, oxyhalides and other halogen compounds of non-metals.
	28.15.000	Sulphides of non-metals; phosphorus trisulphide.
	28.16.000	Ammonia, anhydrous or in aqueous solution.
	28.17.010	Sodium hydroxide (caustic soda), solid.
	28.17.020	Sodium hydroxide in aqueous solution.
	28.17.030	Potassium hydroxide (caustic potash); peroxides of sodium or potassium.
	28.18.000	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.
	28.19.001	Zinc oxide.
	28.19.009	Zinc peroxide.
	28.20.010	Aluminium oxide (alumina).
	28.20.020	Aluminium hydroxide.
	28.20.030	Artificial corundum.
	28.21.000	Chromium oxides and hydroxide.
	28.22.000	Manganese oxides.
	28.23.000	Iron oxides and hydroxides; earth colours containing 70 per cent or more by weight of combined iron evaluated as $\text{Fe}_2\text{O}_3$ .
	28.24.000	Cobalt oxides and hydroxides; commercial cobalt oxides.
	28.25.000	Titanium oxides.
	28.27.000	Lead oxides, red lead and orange lead.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	28.28.001	Tin oxides (stannous oxide and stannic oxide).
	28.28.002	Calcium hydroxide.
	28.28.003	Calcium peroxide.
	28.28.004	Zinc hydroxide.
	28.28.009	Other inorganic bases and metallic oxides and peroxides.
	28.29.000	Fluorides, fluorosilicates, fluoroborates and other complex fluorine salts.
	28.30.001	Copper oxychlorides.
	28.30.009	Other chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides.
	28.31.000	Hypochlorides; commercial calcium hypochlorite; chlorites; hypobromides.
	28.32.000	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
	28.35.000	Sulphides; polysulphides.
	28.36.000	Dithionites, including those stabilized with organic substances; sulphonylates.
	28.37.000	Sulphites and thiosulphates.
	28.38.010	Sodium sulphate, sodium hydrogen sulphate and sodium pyrosulphate.
	28.38.021	Aluminium sulphate.
	28.38.029	Other sulphates.
	28.39.000	Nitrites and nitrates.
	28.40.000	Phosphites, hypophosphites and phosphates.
	28.42.010	Neutral sodium carbonate.
	28.42.020	Carbonates (other than neutral sodium carbonate) and percarbonates; commercial ammonium carbonate containing ammonium carbamate.
	28.43.000	Cyanides and complex cyanides.
	28.44.000	Fulminates, cyanates and thiocyanates.
	28.45.000	Silicates; commercial sodium and potassium silicates.
	28.46.000	Borates and perborates.
	28.47.000	Salts of metallic acids (for example, chromates, permanganates, stannates).
	28.48.001	Arsenites and arsenates.
	28.48.009	Other salts and peroxy salts of inorganic acids, but not including acids.
	28.49.000	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined.
	28.50.000	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds of such elements or isotopes; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	28.51.000	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within tariff heading 28.50.
	28.52.000	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.
	28.54.000	Hydrogen peroxide (including solid hydrogen peroxide).
	28.55.000	Phosphides, whether or not chemically defined.
	28.56.010	Calcium carbide.
	28.56.020	Other carbides.
	28.57.000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.
	28.58.001	Liquid air (whether or not rare gases have been removed); compressed air.
	28.58.009	Other inorganic compounds (including distilled and conductivity water, and water of similar purity); amalgams, other than amalgams of precious metals.
29	29.01.010	Ethylene.
	29.01.020	Propylene.
	29.01.030	Butylenes, butadienes and methylbutadienes.
	29.01.049	Other acyclic hydrocarbons except acetylene.
	29.01.050	Cyclohexane.
	29.01.060	Benzene, chemically or commercially pure.
	29.01.070	Toluene, chemically or commercially pure.
	29.01.080	Xylenes, chemically or commercially pure.
	29.01.090	Styrene.
	29.01.100	Ethylbenzene.
	29.01.110	Other cyclic hydrocarbons.
	29.02.010	Vinyl chloride (chloroethylene).
	29.02.020	Trichloroethylene.
	29.02.030	Tetrachloroethylene (perchloroethylene).
	29.02.040	Other halogenated derivatives of hydrocarbons.
	29.03.000	Surphonated, nitrated or nitrosated derivatives of hydrocarbons.
	29.04.010	Methyl alcohol (methanol).
	29.04.020	Propyl or isopropyl alcohols (propanols).
	29.04.030	Butyl alcohols (butanols).
	29.04.040	Octyl alcohols (octanols).
	29.04.050	Ethylene glycol (ethanediol).
	29.04.060	Other acyclic alcohols and their halogenated, sulphonated, nitrated, or nitrosated derivatives.
	29.05.000	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.06.010	Phenol (hydroxybenzene) and its salts.
	29.06.020	Cresols and their salts.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	29.06.030	Phenol-alcohols.
	29.07.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
	29.08.000	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether-peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.09.010	Ethylene oxide (oxiran).
	29.09.020	Propylene oxide.
	29.09.030	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.10.000	Acetals and hemiacetals, and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.11.000	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde.
	29.12.000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within tariff heading 20.11.
	29.13.010	Acetone.
	29.13.020	Ethyl methyl ketone.
	29.13.030	Other ketones, ketone alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.14.010	Acetic acid and its salts.
	29.14.020	Esters of acetic acid.
	29.14.030	Methacrylic acid and its salts and esters.
	29.14.041	Sodium trichloroacetate.
	29.14.049	Other monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.15.010	Maleic anhydride.
	29.15.020	Phthalic anhydride.
	29.15.030	Dioctyl orthophthalates.
	29.15.040	Esters of terephthalic acid.
	29.15.050	Other polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	29.16.000	Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

## FOURTH SCHEDULE—(Contd.)

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

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	29.42.001	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives for use in the manufacture of beverages.
	29.42.002	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives for use in the manufacture of perfumery, cosmetics or toilet preparations.
	29.42.009	Other vegetable alkaloids and their salts, ethers, esters and other derivatives.
	29.43.000	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of tariff headings 29.39, 29.41 and 29.42.
	29.44.010	Penicillins and their derivatives.
	29.44.020	Streptomycins and their derivatives.
	29.44.030	Tetracyclines and their derivatives.
	29.44.040	Other antibiotics.
	29.45.000	Other organic compounds.
30	30.01.000	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, n.e.s.
	30.02.010	Antisera and microbial vaccines.
	30.02.020	Other microbial cultures and similar products.
	30.03.010	Medicaments (including veterinary medicaments) containing antibiotics or derivatives thereof, prepared according to internationally accepted standards or approved by the Directors of Medical and Veterinary services.
	30.03.020	Medicaments (including veterinary medicaments) containing hormones or products with a hormone function (but not containing antibiotics or derivatives thereof), prepared according to internationally accepted standards or approved by the Directors of Medical and Veterinary services.
	30.03.030	Medicaments (including veterinary medicaments) containing alkaloids or derivatives thereof (but not containing hormones, products with a hormone function, antibiotics, or derivatives thereof), prepared according to internationally accepted standards or approved by the Directors of Medical and Veterinary services.
	30.03.041	Other medicaments (including veterinary medicaments) prepared according to internationally accepted standards or approved by the Directors of Medical and Veterinary services whether or not containing, in addition, substances of tariff Nos. 30.03.010, 30.03.020 and 30.03.030.
	30.03.042	Infusion solutions for ingestion other than by mouth.
	30.03.049	Other medicaments (including veterinary medicaments).
	30.04.001	White absorbent cotton wadding.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
31	30.04.009	Other wadding, gauze, bandages and similar articles, excluding those of tariff heading 30.05.
	30.05.001	First-aid boxes and kits.
	30.05.009	Other pharmaceutical goods.
	31.01.000	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated.
	31.02.010	Sodium nitrate, natural, containing not more than 16.3 per cent by weight of nitrogen.
	31.02.020	Ammonium nitrate.
	31.02.030	Ammonium sulphonitrate.
	31.02.040	Ammonium sulphate.
	31.02.050	Calcium nitrate containing not more than 16 per cent by weight of nitrogen; calcium nitrate-magnesium nitrate.
	31.02.060	Calcium cyanamide containing not more than 25 per cent by weight of nitrogen.
	31.02.070	Urea.
	31.02.080	Other mineral and chemical fertilizers, nitrogenous.
	31.03.010	Basic slag (Thomas slag).
	31.03.021	Single superphosphates.
	31.03.022	Double superphosphates.
	31.03.023	Triple superphosphates.
	31.03.030	Other mineral and chemical fertilizers, phosphatic.
	31.04.010	Potassium salts, crude, natural.
	31.04.020	Potassium chloride.
	31.04.030	Potassium sulphate containing not more than 52 per cent by weight of $K_2O$ .
	31.04.040	Other mineral and chemical fertilizers, potassic.
	31.05.010	Fertilizers, n.e.s., containing the three fertilizing substances: nitrogen, phosphorus and potassium.
	31.05.020	Fertilizers, n.e.s., containing the two fertilizing substances: nitrogen and phosphorus.
	31.05.030	Fertilizers, n.e.s., containing the two fertilizing substances: nitrogen and potassium.
	31.05.041	Ammonium phosphates.
	31.05.049	Other fertilizers, n.e.s.; all fertilizers in tablets, lozenges and similar preparations in packings of gross weight not exceeding 10 kg.
32	32.01.001	Wattle extracts.
	32.01.009	Other tanning extracts of vegetable origin.
	32.03.000	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin).
	32.04.001	Colouring matter of vegetable origin (excluding indigo) or of animal origin, for colouring foodstuffs, beverages, cosmetics or toilet preparations.



## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	32.04.009	Other colouring matter of vegetable origin (excluding indigo) of animal origin.
	32.05.011	Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics or toilet preparations.
	32.05.019	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre.
	32.05.020	Synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents substantive to the fibre; natural indigo.
	32.06.001	Colour lakes for colouring foodstuffs, beverages, cosmetics or toilet preparations.
	32.06.009	Other colour lakes.
	32.07.001	Laundry blues.
	32.07.009	Other colouring matter; inorganic products used as luminophores.
	32.08.000	Prepared pigments, opacifiers and colours, vitrifiable enamels and glazes, liquid lustres and similar products used in the ceramic, enamelling and glass industries; engobes (slips); glass frit, and other glass, in the form of powder, granules or flakes.
33	33.01.000	Essential oils (terpeneless or not) concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils.
	33.04.000	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.
34	34.02.001	Surface-active agents specially prepared for cleaning dairy apparatus.
	34.04.001	Waxes for use in the manufacture of cosmetics.
	34.04.009	Other artificial waxes, (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.
	34.07.000	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms.
36	36.05.001	Very (light) flares and railway fog signals.
	36.05.002	Rain and anti-hail rockets and bombs; distress and lifesaving rockets.
	36.06.000	Matches (excluding Bengal matches).
37	37.01.001	X-ray plates and film.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	37.04.000	Sensitized plates and film, exposed but not developed, negative or positive.
	37.05.001	Plates and film, (other than cinematograph film), exposed and developed, having only a personal or sentimental value to the importer and not for resale.
	37.05.009	Other plates, film (other than cinematographic) exposed and developed, negative or positive.
	37.07.001	Cinematographic film, exposed and developed, consisting only of sound track, negative or positive.
	37.07.002	Cinematographic film, exposed and developed, having only a personal or sentimental value to the importer and not for re-sale.
	37.07.003	Newsreels.
38	38.01.000	Artificial graphite; colloidal graphite, other than suspensions in oil.
	38.08.000	Rosin and resin acids, and derivatives thereof other than ester gums included in tariff heading 39.05; rosin spirit and rosin oils.
	38.11.013	Disinfectants.
	38.11.022	Other insecticides.
	38.11.030	Fungicides.
	38.11.040	Weed-killers (herbicides).
	38.11.050	Rat poisons, anti-sprouting products, anti-growth regulators and similar products put up in packings for sale by retail or as preparations or articles.
	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, powders and pastes consisting of metal and other materials for soldering, brazing or welding; preparations used as cores or coatings for welding rods and electrodes.
	38.14.009	Other anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils.
	38.15.000	Prepared rubber accelerators.
	38.16.000	Prepared culture media for development of micro-organisms.
	38.17.000	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
	38.19.020	Refractory mortars.
39	39.01.011	Ion exchangers of the condensation, polycondensation or polyaddition in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.019	Ion exchangers in other forms.
	39.01.020	Phenoplasts in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.031	Phenoplasts in the form of sheet, film or foil of a kind used for the manufacture of packing materials.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	39.01.049	Phenoplasts in other forms, including waste and scrap.
	39.01.050	Aminoplasts in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.061	Aminoplasts in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.01.079	Aminoplasts in other forms, including waste and scrap.
	39.01.080	Alkyds and other polyesters in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.091	Alkyds and other polyesters in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.01.109	Alkyds and other polyesters in other forms, including waste and scrap.
	39.01.110	Polyamides in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	30.01.121	Polyamides in the form of sheets, film or foil, of a kind used for the manufacture of packing materials.
	39.01.139	Polyamides in other forms, including waste and scrap.
	39.01.140	Polyurethanes in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.159	Polyurethanes in other forms, including waste and scrap.
	39.01.160	Epoxide resins in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.179	Epoxide resins in other forms, including waste and scrap.
	39.01.180	Silicones.
	39.01.191	Other condensation, polycondensation or polyaddition in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.01.192	Other condensation, polycondensation or polyaddition in the form of sheet, film or foil of a kind used in the manufacture of packing materials.
	39.01.199	Other condensation, polycondensation or polyaddition in other forms, including waste and scrap.
	39.02.011	Ion exchangers of the polymerization or copolymerization type in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.019	Ion exchangers of the polymerization or copolymerization type, in other forms.
	39.02.020	Polyethylene in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.031	Polyethylene in the form of monofil, rods, sticks, or profile shapes.
	39.02.050	Polyethylene in the form of waste and scrap.
	39.02.060	Polypropylene in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.071	Polypropylene in the form of sheets, film or foil of a kind used for the manufacture of packing materials.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	39.02.089	Polypropylene in other forms, including waste and scrap.
	39.02.090	Polystyrene and its copolymers in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.101	Polystyrene and its copolymers in the form of monofil, rods, sticks, or profile shapes.
	39.02.111	Polystyrene and its copolymers in the form of sheets, film, and foil of a kind used in the manufacture of packing materials.
	39.02.120	Polystyrene and its copolymers in the form of waste and scrap.
	39.02.130	Polyvinyl chloride in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.141	Polyvinyl chloride in the form of monofil, rods, sticks or profile shapes.
	39.02.161	Polyvinyl chloride in the form of sheets, film or foil (other than those of tariff No. 39.02.150) of a kind used for the manufacture of packing materials.
	39.02.162	Polyvinyl chloride in the form of plates, sheets, film, foil or strip (other than those of tariff Nos. 39.02.150 and 39.02.161).
	39.02.170	Polyvinyl chloride in the form of waste and scrap.
	39.02.180	Copolymers of vinyl chloride and vinyl acetate in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.191	Copolymers of vinyl chloride and vinyl acetate in the form of monofil, rods, sticks or profile shapes.
	39.02.211	Copolymers of vinyl chloride and vinyl acetate in the form of sheets, film or foil (other than those of tariff No. 39.02.200) for the manufacture of packing materials.
	39.02.220	Copolymers of vinyl chloride and vinyl acetate in the form of waste and scrap.
	39.02.230	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.241	Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.02.259	Other acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers, in other forms, including waste and scrap.
	39.02.261	Polyvinyl acetate in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.02.269	Polyvinyl acetate in other forms.
	39.02.311	Other polymerization and copolymerization products in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.011	Regenerated cellulose in primary forms (liquid, paste, blocks, lumps and similar bulk forms).

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	39.03.013	Regenerated cellulose in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.019	Regenerated cellulose in other forms, including waste and scrap.
	39.03.021	Cellulose nitrates, non-plasticized, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.023	Cellulose nitrates, non-plasticized in the form of sheet, film or foil of a kind used for the manufacture of packing materials.
	39.03.029	Cellulose nitrates, non-plasticized, in other forms, including waste and scrap.
	39.03.031	Cellulose nitrates, plasticized, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.033	Cellulose nitrates, plasticized, in the form of sheet, film or foil of a kind used for the manufacture of packing materials.
	39.03.039	Cellulose nitrates, plasticized, in other forms, including waste and scrap.
	39.03.041	Cellulose acetates, non-plasticized, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.043	Cellulose acetates, non-plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.049	Cellulose acetates, non-plasticized, in other forms, including waste and scrap.
	39.03.051	Cellulose acetates, plasticized, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.053	Cellulose acetates, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.059	Cellulose acetates, plasticized, in other forms, including waste and scrap.
	39.03.061	Other chemical derivatives of cellulose, non-plasticized, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.062	Other chemical derivatives of cellulose, non-plasticized, in the form of seamless tubes.
	39.03.063	Other chemical derivatives of cellulose, non-plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.069	Other chemical derivatives of cellulose, non-plasticized, in other forms, including waste and scrap.
	39.03.071	Other chemical derivatives of cellulose, plasticized, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.073	Other chemical derivatives of cellulose, plasticized, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.

## FOURTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	39.03.079	Other chemical derivatives of cellulose, plasticized, in other forms, including waste and scrap.
	39.03.081	Vulcanized fibre, in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.03.083	Vulcanized fibre, in the form of sheets, film or foil of a kind used for the manufacture of packing materials.
	39.03.089	Vulcanized fibre, in other forms, including waste and scrap.
	39.04.001	Hardened proteins (for example, hardened casein and hardened gelatin) in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.04.003	Hardened proteins (for example, hardened casein and hardened gelatin) in the form of sheets, film, or foil of a kind used for the manufacture of packing materials.
	39.04.009	Hardened proteins (for example, hardened casein and hardened gelatin) in other forms, including waste and scrap.
	39.05.001	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber) in primary forms (liquid, paste, blocks, lumps and similar bulk forms).
	39.05.002	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber) in sheets, film and foil of a kind used for the manufacture of packing materials.
	39.05.009	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidized rubber, cyclized rubber) in other forms, including waste and scrap.
	39.06.010	Alginate acid, its salts and esters.
	39.06.021	EPCON plastic sheathing compound and EPCON coloured plastic core compound in granular form.
	39.06.029	Other high polymers, artificial resins and artificial plastic materials, n.e.s.
	39.07.012	Plastic bottles and jars, other.
	39.07.013	Sausage casings.
	39.07.014	Bags, polyethylene.
	39.07.015	Plastic bags, other.
	39.07.017	Plastic stoppers, lids and caps.
	39.07.018	Empty gelatin capsules for pharmaceutical use.
	39.07.019	Other plastic articles for the conveyance or packing of goods (including containers without handles).

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	39.07.085	Plastic floats for fishing nets.
	39.07.086	Plastic transmission, conveyor or elevator belts or belting.
	39.07.087	Plastic laboratory equipment, whether or not graduated or calibrated.
	39.07.088	Plastic boot and shoe lasts and trees.
	39.07.089	Plastic road and traffic signs and signals.
40	40.01.010	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex.
	40.01.020	Natural rubber other than latex.
	40.01.030	Balata, gutta percha and similar natural gums.
	40.02.010	Polybutadiene-styrene latex, whether or not pre-vulcanized.
	40.02.020	Other synthetic rubber latex, whether or not pre-vulcanized.
	40.02.030	Polybutadiene (BR).
	40.02.040	Polychlorobutadiene (CR).
	40.02.050	Polybutadiene-styrene rubber (SBR).
	40.02.060	Butyl rubber (IIR).
	40.02.070	Other synthetic rubbers; factice derived from oils.
	40.03.000	Reclaimed rubber.
	40.04.000	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.
	40.05.000	Plates, sheets and strip, of unvulcanized rubber, other than smoked and crépéd sheets of tariff headings 40.01 or 40.02 granules of unvulcanized natural or synthetic rubber, compounded ready for vulcanization; unvulcanized 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	Unvulcanized rubber rings, discs and washers.
	40.06.009	Other unvulcanized natural or synthetic rubber and articles thereof.
	40.08.000	Plates, sheets, strips, rods and profile shapes, of unhardened vulcanized rubber.
	40.14.001	Rubber 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.
	41.01.022	Calf skins, wet salted.
	41.01.031	Goat skins and kid skins, dried.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	41.01.032	Goat skins and kid skins, pickled.
	41.01.033	Goat skins and kid skins, wet blue chrome.
	41.01.040	Sheep and lamb skins with the wool on (except astrakhan, caracul, Persian lamb, broadtail and similar skins).
	41.01.051	Sheep and lamb skins without the wool, dried.
	41.01.052	Sheep and lamb skins without the wool, pickled.
	41.01.053	Sheep and lamb skins without the wool, wet blue chrome.
	41.01.069	Other raw hides and skins.
	41.10.000	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls.
44	44.01.010	Fuel wood, in logs, in billets, in twigs or in faggots.
	44.01.020	Wood waste, including sawdust.
	44.02.001	Charcoal made from coffee husks and waste (Briquettes, agglomerated or not.
	44.02.009	Other 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, n.e.s.
	44.07.000	Railway or tramway sleepers of wood.
	44.21.000	Complete wooden packing cases, boxes, crates, drums and similar packings.
	44.25.002	Wooden boot and shoe lasts and trees.
	44.28.003	Wooden 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 of natural cork.
47	47.01.010	Mechanical wood pulp.
	47.01.020	Chemical wood pulp, dissolving grades.
	47.01.030	Chemical wood pulp, soda or sulphate, unbleached.
	47.01.040	Chemical wood pulp, soda or sulphate, bleached or semi-bleached (other than dissolving grades).
	47.01.050	Chemical wood pulp, sulphite, unbleached.
	47.01.060	Chemical wood pulp, sulphite, bleached or semi-bleached (other than dissolving grades).
	47.01.070	Other cellulosic pulps, semi-chemical wood pulp.
	47.01.080	Other cellulosic pulps, other than wood pulp.



## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	47.02.000	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper making.
48	48.01.010	Newsprint.
	48.01.029	Other 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 paperboards.
	48.01.052	Kraft paperboard.
	48.01.059	Kraft paper, n.e.s.
	48.01.060	Semi-chemical fluting paper.
	48.01.070	Sulphite wrapping paper.
	48.01.081	Other paper, in rolls or sheets, for the manufacture of corrugated paperboard.
	48.01.083	Other paper, simply finished.
	48.01.084	Paperboard, simply finished.
	48.01.085	Tissue paper (cellulose wadding), bleached, for the manufacture of sanitary towels.
	48.01.086	Cigarette paper.
	48.01.087	Tissue paper, other.
	48.03.000	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper.
	48.04.000	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced.
	48.05.010	Kraft paper, créped or crinkled, whether or not embossed or perforated.
	48.05.020	Paper, other than kraft, créped or crinkled, whether or not embossed or perforated, for household or toilet use.
	48.05.030	Other créped or crinkled paper, whether or not embossed or perforated.
	48.05.049	Other paper and paperboard, corrugated (with or without flat surface sheets), embossed or perforated (other than embossed or perforated, créped or crinkled paper) in rolls or sheets.
	48.07.012	Other paper and paperboard, surface printed in any colour with lines, whether parallel, convergent or at an angle, in rolls or sheets.
	48.07.019	Other printing or writing paper.
	48.07.021	Paper, coated, for use in the manufacture of crown corks.
	48.07.029	Other paper and paperboard (other than printing or writing paper) coated or impregnated with artificial or synthetic resins (excluding adhesives).
	48.07.030	Paper and paperboard, tarred, bituminized or asphalted.
	48.07.049	Other paper and paperboard, n.e.s.
	48.10.000	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	48.15.031	Paper, coated, for use in the manufacture of crown corks (other than of tariff No. 48.07.021).
	48.16.001	Waxed-ply lined paper bags.
	48.16.002	Multi-ply paper bags manufactured from extensible sackraft.
	48.16.003	Other multi-ply paper bags.
	48.16.004	Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished.
	48.16.005	Other paperboard boxes, cartons, and similar containers, finished or semi-finished.
	48.19.000	Paper or paperboard labels, whether or not printed or gummed.
	48.20.000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
	48.21.051	Moulded sheets of paper or paperboard for packing eggs.
49	49.01.000	Printed books, booklets, brochures, pamphlets and leaflets.
	49.02.001	Newspapers, journals and periodicals whether or not illustrated, 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).
	49.06.001	Plans, drawings and manuscripts, not printed (that is, hand made, photocopied, etc.).
	49.06.009	Other plans and drawings, printed.
	49.07.001	Currency notes, postage, revenue and similar stamps, unissued.
	49.07.009	Other stamp impressed paper; stock, share and bond certificates and similar documents of title.
	49.08.000	Transfers (decalcomanias).
	49.11.010	Trade advertising material, commercial catalogues and the like.
	49.11.021	Instructional charts and diagrams.
	49.11.022	Photographs of only personal or sentimental value, not for sale.
	49.11.023	Examination papers, printed, excluding stationery.
50	50.01.000	Silk-worm cocoons suitable for reeling.
	50.02.000	Raw silk (not thrown).
	50.03.000	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).
	50.04.000	Silk yarn, other than yarn noil or other waste silk, not put up for retail sale.
	50.05.000	Yarn spun from noil or other waste silk, not put up for retail sale.
51	51.01.010	Yarns, textured, of continuous polyamide fibres.
	51.01.020	Yarns, non-textured of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	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	Monofil, strip and imitation catgut of man-made fibre materials.
	51.02.020	Monofil, strip and imitation catgut of regenerated fibre materials.
	51.04.010	Tyre cord fabric of continuous synthetic textile materials (weftless).
	51.04.040	Tyre cord fabrics of continuous regenerated textile materials.
52	52.01.000	Metallized yarn, being textile yarn spun with metal or covered with metal by any process.
53	53.01.010	Sheep's or lambs' wool, greasy or fleece-washed, not carded or combed.
	53.01.020	Other sheep's or lambs' wool, not carded or combed.
	53.02.010	Fine animal hair, not carded or combed.
	53.02.020	Other animal hair, not carded or combed.
	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, carded or combed.
	53.06.010	Yarn of carded sheep's or lambs' wool containing 85 per cent or more by weight of wool, not put up for retail sale.
	53.06.020	Yarn of carded sheep's or lambs' wool containing less than 85 per cent by weight of wool, not put up for retail sale.
	53.07.010	Yarn of combed sheep's or lambs' wool containing 85 per cent or more by weight of wool, not put up for retail sale.
	53.07.020	Yarn of combed sheep's or lambs' wool containing less than 85 per cent by weight of wool, not put up for retail sale.
	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.
54	54.01.010	Flax, raw or retted.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
55	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.
	55.01.000	Cotton, not carded or combed.
	55.02.000	Cotton linters.
	55.03.000	Cotton waste (including pulled or garnetted rags), not carded or combed.
	55.04.000	Cotton, carded or combed.
	55.05.010	Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg., not put up for retail sale.
	55.05.020	Cotton yarn measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres per kg., not put up for retail sale.
	55.05.030	Cotton yarn measuring, per single yarn, more than 40,000 metres but less than 80,000 metres per kg., not put up for retail sale.
	55.05.040	Cotton yarn measuring, per single yarn, 80,000 metres or more per kg., not put up for retail sale.
	56	
	56.01.010	Polyamide fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
	56.01.020	Polyester fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
56	56.01.030	Acrylic fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
	56.01.040	Other synthetic fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
	56.01.050	Regenerated man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
	56.02.011	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of polyamide fibres as cellulose acetate cigarette filter tow.
	56.02.019	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of other polyamide fibres.
	56.02.021	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of polyester fibres as cellulose acetate cigarette filter tow.
	56.02.029	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of other polyester fibres.
	56.02.030	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of acrylic fibres.
	56.02.040	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of other synthetic fibres.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	56.02.050	Continuous filament tow for the manufacture of man-made fibres (discontinuous) of regenerated man-made fibres.
	56.03.010	Waste of synthetic fibres, not carded, combed, or otherwise prepared for spinning.
	56.03.020	Waste of regenerated fibres, not carded, combed, or otherwise prepared for spinning.
	56.04.010	Discontinuous polyamide fibres and waste, carded, or otherwise prepared for spinning.
	56.04.020	Discontinuous polyester fibres and waste, carded, or otherwise prepared for spinning.
	56.04.030	Discontinuous acrylic fibres and waste, carded, or otherwise prepared for spinning.
	56.04.040	Discontinuous other synthetic fibres and waste, carded or otherwise prepared for spinning.
	56.04.050	Discontinuous regenerated man-made fibres and waste, carded, or otherwise prepared for spinning.
	56.05.010	Yarn containing 85 per cent or more by weight of discontinuous synthetic fibres, not put up for retail sale.
	56.05.020	Yarn of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton, not put up for retail sale.
	56.05.030	Yarn of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale.
	56.05.040	Yarn of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton wool or fine animal hair, not put up for retail sale.
	56.05.050	Yarn containing 85 per cent or more by weight of discontinuous regenerated fibres, not put up for retail sale.
	56.05.060	Yarn of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton, not put up for retail sale.
	56.05.070	Yarn of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, not put up for retail sale.
	56.05.080	Yarn of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair, not put up for retail sale.
57	57.01.000	True hemp ("cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes).

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	57.02.000	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes).
	57.03.000	Jute and other textile bast fibres, n.e.s., raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes).
	57.04.011	Sisal fibres and fibres of the agave family, raw or processed but not spun.
	57.04.012	Sisal tow and fibres of the agave family, raw or processed but not spun.
	57.07.001	Yarn of true hemp.
	57.07.002	Paper yarn.
	57.07.009	Yarn of other vegetable textile fibres.
	57.11.001	Hessian and sacking (not including matting).
	57.11.002	Woven fabrics of true hemp.
	57.11.003	Woven fabrics of paper yarn.
58	58.05.001	Narrow woven cotton or nylon fabrics, not exceeding 1.3 cm. width, for the manufacture of type-writer ribbons.
59	59.04.001	Twine, cordage, ropes and cables, plaited or not, of coir.
	59.04.002	Twine, cordage, ropes and cables, plaited or not, of jute.
	59.04.003	Twine, cordage, ropes and cables, plaited or not, of sisal.
	59.04.004	Twine, cordage, ropes and cables, plaited or not, of nylon and other artificial or synthetic fibres.
	59.04.009	Other twine, cordage, ropes and cables, plaited or not.
	59.07.001	Bookbinding fabric (fabric coated with gum or amylaceous substances).
62	62.03.001	Jute bags and sacks.
	62.03.002	Sisal bags and sacks.
	62.03.003	Bags and sacks of mixed fibres.
	62.03.009	Bags and sacks of other textile materials.
	62.05.001	Surgeon's face masks.
	62.05.002	Bags and sacks of textile material other than those of tariff heading 62.03.
68	68.11.001	Railway sleepers of concrete or of artificial stone.
69	69.01.000	Heat insulating bricks.
	69.02.000	Refractories.
	69.03.000	Refractory goods.
70	70.01.009	Other glass in the mass (excluding optical glass); waste glass (cullet).
	70.10.001	Glass carboys, flasks and similar containers (excluding bottles and jars); stoppers and other closures.
	70.10.002	Bottles and jars, glass.
	70.10.009	Other conveyance and packing containers, glass.
	70.11.000	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.
	70.17.001	Laboratory glassware, whether or not graduated or calibrated.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	70.17.002	Ampoules for pharmaceutical products, glass.
	70.17.009	Other hygienic and pharmaceutical glassware whether or not graduated or calibrated; other glass ampoules.
	70.18.000	Optical glass and elements of optical glass, other than optically worked elements; blanks, for corrective spectacle lenses.
72	72.01.010	Coins (other than gold coins) not being legal tender.
	72.01.021	Gold coin, including legal tender.
	72.01.029	Currency coins (other than gold coins).
73	73.01.000	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.
	73.02.010	Ferro-manganese.
	73.02.020	Ferro-silicon.
	73.03.010	Waste and scrap metal of pig or cast iron.
	73.03.020	Waste and scrap metal of alloy steel.
	73.03.030	Other waste and scrap metal of iron or steel.
	73.05.010	Iron or steel powders, including sponge iron powder.
	73.05.020	Sponge iron or steel, not in powder form.
	73.06.010	Puddled bars and pilings; blocks, lumps and similar forms of iron or steel.
	73.06.020	Ingots of iron or steel other than of high carbon or alloy steel.
	73.07.000	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.
	73.08.000	Iron or steel coils for re-rolling.
	73.13.040	Iron or steel sheets and plates, tinned (other than of high carbon or alloy steel).
	73.13.053	Other sheets and plates, of iron or steel, flat and uncoated.
	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, of iron or steel.
	73.26.009	Other twisted hoop or single flat wire, barbed or not, and loosely twisted double wire of a kind used for fencing, of iron or steel.
	73.31.001	Nails (including roofing nails), of iron or steel.
	73.40.041	Traps and snares for destruction of pests, of iron or steel.
	73.40.045	Fire hose reels of iron or steel.
	73.40.046	Ends and lids for compressed gas containers, of iron or steel.
	73.40.991	Balls or pieces for use in the grinding and crushing mills, of iron steel.
	73.40.994	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners, of iron or steel.
	73.40.996	Road studs of iron or steel.
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.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	76.03.005	Circles of a thickness less than 7 mm, of aluminium.
	76.04.000	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.
	76.05.000	Aluminium powders and flakes.
	76.10.001	Aluminium milk containers of 10 litres or less.
	76.10.002	Aluminium milk containers of more than 10 litres.
	76.10.009	Other aluminium casks, drums, cans; boxes, and similar containers of a description commonly used for the conveyance or packing of goods.
	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.
	79.03.010	Wrought plates, sheets, strip and foil, of zinc.
	79.03.020	Powders, dust (blue powder) and flakes, of zinc.
80	80.01.010	Tin waste and scrap.
	80.01.020	Tin and tin alloys, unwrought.
	80.03.000	Wrought plates, sheets and strip, of tin.
82	82.01.000	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
	82.02.001	Butcher's saws.
	82.02.009	Non-mechanical saws (other than butcher's saws) and saw blades.
	82.03.010	Wrenches and spanners (excluding tap wrenches).
	82.03.020	Files and rasps.
	82.03.032	Perforating punches.
	82.03.033	Sealing pliers and seal closers.
	82.03.039	Other pliers, pincers, tinmen's snips, bolt croppers, pipe cutters and the like.
	82.04.009	Blow lamps, anvils; vices and clamps other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated); and other hand tools, including glaziers diamonds, not falling elsewhere in Chapter 82.
	82.05.000	Interchangeable tools for hand tools, machine tools or power-operated hand tools (for example for stamping, tapping, boring, broaching, cutting, turning, dressing, pressing, drilling,



## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
		threading, milling, morticing or screw driving) including dies for wire drawing, extrusion dies for metal, and rock drilling bits.
	82.07.000	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium).
83	83.07.003	Street lamps.
	83.07.004	Locomotive and railway rolling stock lanterns.
	83.07.005	Parts and fittings for street lamps, of base metal.
	83.13.001	Crown corks of base metal.
	83.13.009	Other stoppers, bottle caps, capsules, bung covers seals and plombs, case corner protectors and other packing accessories, of base metal.
	83.14.001	Road and traffic signs and signals, of base metal.
84	84.01.010	Steam or other vapour generating boilers and super-heated water boilers.
	84.01.020	Parts of boilers falling under tariff No. 84.01.010.
	84.02.010	Auxilliary plant for use with boilers of tariff heading 84.01, and condensers for vapour engines or power units.
	84.02.020	Parts of auxiliary plant falling within tariff No. 84.02.010.
	84.03.000	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers.
	84.05.011	Steam engines (including mobile engines, but not steam tractors falling within tariff heading 87.01, or mechanically propelled road rollers) incorporating boilers.
	84.05.019	Power units not incorporating boilers.
	84.05.020	Parts of steam or other vapour power units.
	84.06.032	Internal combustion piston engines for tractors.
	84.06.050	Marine propulsion internal combustion piston engines, other than outboard.
	84.07.010	Water turbines.
	84.07.020	Other hydraulic engines and motors (including water wheels).
	84.07.030	Regulators for and parts, n.e.s., of the engines and motors falling within tariff Nos. 84.07.010 and 84.07.020.
	84.08.041	Spring operated and weight operated motors.
	84.09.000	Mechanically propelled road rollers.
	84.10.020	Reciprocating pumps, other than those of tariff No. 84.10.010.
	84.10.030	Centrifugal pumps, other than those of tariff No. 84.10.010.
	84.10.040	Rotary pumps, other than those of tariff No. 84.10.010.
	84.10.051	Hydraulic ram water powered pumps (hydrams).
	84.11.019	Other air or vacuum pumps and air or gas compressors.
	84.11.029	Parts of pumps or compressors of tariff No. 84.11.019.
	84.11.031	Free piston generators for gas turbines.
	84.11.039	Parts for free piston generators for gas turbines.

## FOURTH SCHEDULE—(Contd.)

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	84.11.041	Fans, blowers and the like.
	84.11.049	Parts of fans, blowers and the like.
	84.13.000	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.
	84.14.000	Industrial and laboratory furnaces and ovens, non-electric.
	84.16.000	Calendering and similar rolling machines (other than metal working and metal rolling machines and glass-working machines) and cylinders therefor
	84.17.019	Parts of domestic instantaneous or storage water heaters, non-electrical.
	84.17.022	Parts of non-domestic instantaneous or storage water heaters, non-electrical.
	84.17.023	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, drying, sterilizing, pasturizing, steaming, evaporating, vapourizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes and excluding instantaneous or storage water heaters, and non-electrical.
	84.17.029	Parts of machines of tariff No. 84.17.023.
	84.18.011	Cream separators.
	84.18.019	Other centrifuges, filtering and purifying machinery and apparatus for liquids or gases (other than filter funnels, milk strainers and the like).
	84.18.039	Parts of other centrifuges, filtering and purifying machinery and apparatus (other than for those of road motor vehicles), for liquids and gases.
	84.19.020	Other machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.
	84.19.039	Parts of other machinery of tariff No. 84.19.020.
	84.21.001	Mechanical appliances for projecting, dispersing or spraying liquids or powders.
	84.21.002	Fire extinguishers.
	84.21.009	Other mechanical spraying appliances including spray guns, steam or sand blasting machines and similar jet projecting machines.
	84.23.010	Pile-drivers, snow ploughs, self-propelled.
	84.23.020	Bulldozers, angledozers and levellers, self-propelled.
	84.23.030	Mechanical shovels and excavators, self-propelled.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	84.23.040	Other machinery for excavating, tamping, extracting, levelling, boring, self-propelled.
	84.23.050	Boring and sinking machinery, not self-propelled
	84.23.060	Other machinery for excavating, tamping, extracting, levelling, boring, not self-propelled.
	84.23.070	Parts of earth moving machinery of tariff heading 84.23.
	84.24.011	Ploughs designed to be drawn by manual power or by animals, non self-propelled.
	84.24.012	Other ploughs.
	84.24.020	Seeders, planters and transplanters, fertilizer distributors and manure spreaders.
	84.24.030	Scarifiers, cultivators, weeders, hoes and harrows (other than hand tools).
	84.24.041	Other agricultural and horticultural machinery for soil preparation or cultivation.
	84.24.049	Lawn and sports ground rollers.
	84.24.051	Parts of the machinery falling within tariff No. 84.24.049.
	84.24.052	Parts of ploughs of tariff No. 84.24.011.
	84.24.059	Parts of other agricultural and horticultural machinery for soil preparation or cultivation.
	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; egg-grading and other grading machines for agricultural produce.
	84.25.051	Parts of lawn mowers.
	84.25.059	Parts of other harvesting, threshing, pressing, winnowing and grading machines for agricultural produce.
	84.26.010	Milking machines.
	84.26.020	Other dairy machinery.
	84.26.030	Parts of dairy machinery.
	84.27.010	Presses, crushers, and other machinery of a kind used in making wine, cider, fruit juice, or the like.
	84.27.020	Parts of the machinery of tariff No. 84.27.010.
	84.28.011	Plate mills and hammer mills.
	84.28.019	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
	84.28.021	Parts of plate mills and hammer mills.
	84.28.029	Parts of other agricultural machinery of tariff No. 84.29.019.
	84.29.010	Machinery of a kind used in the bread grain milling industry and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.
	84.29.020	Parts of machinery of tariff No. 84.29.010.
	84.30.011	Tea processing machinery.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	84.30.012	Sugar manufacturing or refining machinery.
	84.30.019	Other food processing machinery.
	84.30.029	Parts of machinery, n.e.s., used in such food or drink industries as the following: bakery, chocolate manufacture, revoli, meat, fruit, sugar or brewing.
	84.31.010	Machinery for making cellulosic pulp.
	84.31.020	Machinery for making or finishing paper or paperboard.
	84.31.030	Parts for paper, paperboard or cellulose pulp making machinery.
	84.32.010	Book-binding and book-sewing machines.
	84.32.020	Parts of book-binding and book-sewing machines.
	84.33.010	Paper and paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.
	84.33.020	Parts of machinery of tariff No. 84.33.010.
	84.34.019	Machinery, apparatus and accessories for type-founding or type-setting and machinery for preparing or working printing blocks, plates or cylinders, other than of a kind used in offices.
	84.34.020	Printing type, impressed flongs and matrices, printing blocks, plates, and cylinders; blocks, plates, cylinders and lithographic stones prepared for printing purposes.
	84.34.039	Parts of machinery, apparatus, etc., of tariff Nos. 84.34.019 and 84.34.020.
	84.35.019	Rotary presses other than of a kind used in offices.
	84.35.022	Platen presses other than of a kind used in offices.
	84.35.032	Printing machinery other than of a kind used in offices.
	84.35.042	Machines for uses ancillary to printing other than of a kind used in offices.
	84.35.059	Parts of machines of tariff No. 84.35.019, 84.35.022, 84.35.032 and 84.35.042.
	84.36.010	Machines for extruding man-made textiles.
	84.36.020	Machines of a kind used for processing natural or man-made textile fibres.
	84.36.030	Textile spinning or twisting machines, textile doubling, throwing or reeling (including weft-winding) machines.
	84.37.010	Weaving machines (looms).
	84.37.020	Knitting machines.
	84.37.030	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines including warping and warp sizing machines.
	84.38.010	Parts and accessories for use with the machines of tariff heading 84.36.
	84.38.020	Auxiliary machinery for use with machines of tariff heading 84.37.
	84.38.030	Parts and accessories for use with the machines of tariff heading 84.37 or with the auxiliary machinery of tariff No. 84.38.020.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	84.39.000	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks.
	84.40.079	Parts of machinery for cleaning, drying, bleaching, textile yarns, fabrics, and articles other than of machines of tariff Nos. 84.40.040 and 84.40.069.
	84.41.010	Sewing machines.
	84.41.020	Sewing machine needles; furniture specially designed for sewing machines; parts of the goods of tariff No. 84.41.010.
	84.42.000	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).
	84.43.010	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and metal foundries.
	84.43.020	Parts of machines and equipment of tariff No. 84.43.010.
	84.44.010	Rolling mills.
	84.44.020	Rolls and other parts for machines of tariff No. 84.44.010.
	84.45.010	Machine-tools operating by electro-erosion or other electric or electronic processes; ultrasonic machine-tools for working metal or metal carbides.
	84.45.020	Gear cutting machines.
	84.45.030	Lathes for working metal.
	84.45.040	Reaming or milling machines, for metal.
	84.45.050	Drilling or boring machines, for metal.
	84.45.060	Sawing (including friction or abrasive cutting off) machines, for metal.
	84.45.070	Planing machines for metal.
	84.45.080	Tapping or screw cutting machines.
	84.45.090	Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products for metal.
	84.45.100	Presses, other than those of tariff Nos. 84.45.110, 84.45.120 and 84.45.130
	84.45.110	Forging machines and stamping machines.
	84.45.120	Bending, forming, folding or flattening machines, for metal.
	84.45.130	Shearing, punching, or notching machines, for metal.
	84.45.140	Other machine-tools for working metal or metal carbides.
	84.46.000	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within tariff heading 84.49.
	84.47.000	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within tariff heading 84.49.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	84.48.010	Work holders, self-opening dieheads and dividing heads, for machine-tools, tool holders (for machines of tariff headings 84.45 to 84.47).
	84.48.020	Other accessories and parts for use with the machine-tools of tariff heading 84.45.
	84.48.030	Other accessories and parts for use with machine tools of tariff headings 84.46 or 84.47.
	84.49.010	Power tools for working in the hand, pneumatic or with self-contained non-electric motor.
	84.49.020	Parts for tools of tariff No. 84.49.010.
	84.50.000	Gas-operated welding, brazing, cutting and surface tempering appliances.
	84.56.010	Sorting, screening, separating or washing machines for earth, stones, ores or other mineral substances.
	84.56.020	Crushing or grinding machinery for earth, stones, ores or other mineral substances.
	84.56.030	Mixing or kneading machinery for earth, stones, ores or other mineral substances.
	84.56.040	Other machinery for agglomerating, moulding or shaping solid minerals, fuels, ceramic paste, etc.
	84.56.050	Parts for machines of tariff heading 84.56.
	84.57.000	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and similar tubes and valves.
	84.59.020	Machines and mechanical appliances for public works, building or the like not falling within any other heading of Chapter 84.
	84.59.030	Machines and mechanical appliances for the animal or vegetable fats and oils industry not falling within any other heading of Chapter 84.
	84.59.040	Machines and mechanical appliances for the rubber or artificial plastic materials industries, not falling within any other heading of Chapter 84.
	84.59.050	Machines and mechanical appliances for the tobacco industry, not falling within any other heading of Chapter 84.
	84.59.060	Machines and mechanical appliances for treating wood, not falling within any other heading of Chapter 84.
	84.59.070	Machines and mechanical appliances for treating metal or metal carbides, not falling within any other heading of Chapter 84.
	84.59.080	Other machines and mechanical appliances, having individual functions, n.e.s.
	84.59.090	Parts of machines and mechanical appliances of tariff Nos. 84.59.020 to 84.59.080.
	84.60.000	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
		glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.
85	85.01.010	D.C. motors and generators.
	85.01.020	Other motors including universal (A.C./D.C.) motors.
	85.01.030	A.C. generators.
	85.01.040	Generating sets with internal combustion piston engines.
	85.01.050	Rotary converters.
	85.01.060	Parts of the goods of tariff No. 85.01.010 to 85.01.050.
	85.01.070	Liquid dielectric transformers.
	85.01.080	Other transformers and parts.
	85.01.090	Static converters, rectifiers and rectifying apparatus.
	85.01.100	Inductors.
	85.01.110	Parts of the goods of tariff Nos. 85.01.070, 85.01.090 and 85.01.100.
	85.02.000	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electromagnetic and permanent magnet chucks; clamps, vices, and similar work-holders; electro-magnetic clutches and couplings, brakes and lifting heads.
	85.03.001	Batteries and cells for flashlights (torches) and transistor radios.
	85.05.000	Tools for working in the hand, with self-contained electric motor.
	85.07.001	Shavers, and hair clippers with self-contained electric motor of a kind used solely in agriculture.
	85.08.003	Sparking plugs and glow plugs for internal combustion engines, partly assembled or unassembled.
	85.11.010	Electric furnaces, ovens and induction or dielectric heating equipment, and parts thereof.
	85.11.020	Electric or laser-operated welding, brazing, soldering or cutting machines and apparatus.
	85.16.000	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or upon airfields.
	85.17.001	Fire alarm and fire detection systems, electric.
	85.24.009	Graphite electrodes.
86	86.02.000	Electric rail locomotives, battery operated or powered from an external source of electricity.
	86.03.000	Other rail locomotive; tenders.
	86.04.000	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.
	86.05.000	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches.
	86.06.000	Railway and railway rolling-stock, the following: workshops, cranes and other service vehicles.

## FOURTH SCHEDULE—(Contd.)

Chapter	Tariff No.	Tariff Description
	90.07.011	Cameras, specialized for medical uses; survey cameras; lithographic process cameras.
	90.11.000	Microscopes and diffraction apparatus, electron and proton.
	90.12.000	Compound optical microscopes, whether or not provided with means for photographing or projecting the image.
	90.16.012	Wooden school rulers.
	90.17.010	Electro-medical apparatus (other than radiological apparatus).
	90.17.020	Dental instruments and appliances.
	90.17.031	Disposable plastic syringes.
	90.17.039	Other medical, dental, surgical and veterinary instruments or appliances (including electro-medical apparatus and ophthalmic instruments) and apparatus.
	90.18.002	Breathing appliances for professional use.
	90.18.003	Breathing appliances, other than for professional use.
	90.18.009	Other mechano-therapeutic appliances, psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy or aerosol therapy and similar apparatus.
	90.19.010	Hearing aids.
	90.19.020	Other orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial eyes, teeth and other artificial parts of the body; other appliances which are worn, carried, or implemented in the body to compensate for a defect or disability.
	90.20.000	Apparatus based on the use of X-rays or of radiations from radio-active substances (including radiography and radio therapy 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	92.12.021	Gramophone records of 7" diameter or less.
	92.12.022	Gramophone records, other.
	92.12.023	Recordings in the form of tapes and discs, for the sole use of public broadcasting organizations.
	92.12.024	Recordings containing spoken messages of a business or personal nature.
93	93.03.000	Artillery weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols).
	93.07.020	Bombs, grenades, torpedos and similar ammunitions of war.
96	96.01.004	Prepared knots and tufts for broom or brush making.
97	97.06.002	Football bladders.
	97.06.003	Tennis and squash racquets; tennis balls and hockey sticks.
99	99.01.000	Paintings, drawings, and pastels, executed entirely by hand (other than industrial drawings falling in tariff heading 49.06 and other than hand painted or hand decorated manufactured articles).



## FOURTH SCHEDULE—(Contd.)

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