

**THE FINANCE (No.2) ACT, 1991**

**No. 8 of 1991**

***Date of Assent: 4th November, 1991.***

***Date of Commencement: See Section 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**

**Short title and commencement.**

**1. This Act may be cited as the Finance (No.2) Act, 1991, and shall come into operation, or be deemed to have come into operation, as follows-**

**(a) section 70, in the year of income commencing on the 1st January, 1974;**

**(b) section 28, on the 17th October, 1978;**

**(c) section 50, on the 17th June, 1988;**

**(d) sections 40 and 57(a), on the 1st January, 1990;**

**(e) section 51, on the 7th June, 1990;**

**(f) sections 17(a) and 32, on the 1st October, 1990;**

**(g) section 5, on the 23rd November, 1990;**

(h) sections 52(b), 55, 56, 57(b), 58, 59, 67, 77 and 78, in the year of income commencing on the 1st January, 1991;

(i) sections 36(b), 52(a), 60, 61, 62, 64, 66, 71, 72, 73, 74 and 75 (a), 76(a) in the year of income commencing on the 1st January, 1992;

(j) all other provisions on the 13th June, 1991.

## PART II - CUSTOMS AND EXCISE

Amendment of  
section 2 of  
Cap.472.

2. Section 2 of the Customs and Excise Act is amended by-

(a) deleting the definitions of "excisable goods", "excise duty" and "ex-factory selling price" and inserting the following-

"excisable goods" means goods manufactured in Kenya or imported into Kenya on which an excise duty is imposed under this Act;

"excise duty" means a duty of excise imposed on goods manufactured in Kenya or imported into Kenya and specified in the Fifth Schedule;

"ex-factory selling price" means the price at which goods are sold from a factory exclusive of value added tax and excise duty.

(b) inserting the following new definitions in their appropriate alphabetical sequence-

"excisable value" means ex-factory selling price or the value determined in accordance with section 127C;

"wine" means a liquor of a strength not exceeding 50 degrees of proof which is made from fruit and sugar or from fruit and sugar mixed with any other material and which has undergone a process of fermentation and includes mead.

Amendment of  
section 34 of Cap.  
472.

3. Section 34 of the Customs and Excise Act is amended by deleting the proviso to subsection (1) and inserting the following new proviso-

Provided that any such goods which are of a perishable nature, or are animals, may, with the authority of the Commissioner, be sold by the proper officer without notice, either by public auction or by private treaty, at any time after deposit in the customs warehouse.

Amendment of  
section 51 of  
Cap. 472.

4. Section 51 (3) of the Customs and Excise Act is amended by deleting the expression "and shall expire on the 31st December in each year".

Insertion of new  
sections 58K and  
58L in Cap. 472.

5. The Customs and Excise Act is amended by inserting the following new sections immediately after section 58J-

Delivery from bonded factory in special circumstances.

58K. (1) The Minister may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof, permit goods to be removed from a bonded factory without payment of duty for such purpose, for such period and in such quantities as he may think fit.

(2) A person who contravenes any conditions imposed under subsection (1) shall be guilty of an offence and liable to a fine not exceeding one hundred thousand shillings or twice the ex-factory selling price (or c.i.f. value in respect of imports), whichever is the higher, or to imprisonment for a term not exceeding three years or to both and the goods thereof shall be liable to forfeiture.

Disposal of wastes and rejects.

58L. The Commissioner may, subject to the approval of the Minister and to such conditions as he may impose and on payment of the duties due, permit-

- (a) the waste from the manufacturing process;  
or
- (b) manufactured goods which are not of the required standards or specifications, or
- (c) goods which cannot be exported due to reasons beyond the manufacturer's control

to be entered for home use

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Amendment of section  
91 of Cap. 472.

6. Section 91 (4) of the Customs and Excise Act is amended by deleting subsection (4) and inserting the following new subsection-

(4) Where the Commissioner has granted an application for a licence under this section he shall-

(a) on the payment of the prescribed fee by the applicant, issue the licence in the prescribed form; and

(b) subject to section 93, on the application and payment of the prescribed fee, issue a renewal of the licence.

Insertion of new section  
116A in Cap. 472.

7. The Customs and Excise Act is amended by inserting the following new section immediately after section 116-

Fortification and  
mixing of wine.

116A. Subject to such conditions and limitations as may be prescribed, a wine manufacturer may-

(a) mix in his factory, spirits with wine manufactured by him in a proportion not exceeding ten litres of proof spirits to one hundred litres of wine:

Provided that the mixture shall not thereby be raised to a greater strength than fifty degrees of proof; or

(b) during the process of manufacture in his factory, mix wine made by him with imported wine on which the full duties of customs have been paid.

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Amendment of section  
117 of Cap. 472.

8. Section 117 (2) of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" and inserting "duty".

Amendment of section  
118 of Cap. 472.

9. Section 118 of the Customs and Excise Act is amended by deleting the expression "import duty, export duty, suspended duty and dumping duty" and inserting "duty".

Amendment of section  
124 of Cap. 472.

10. Section 124 of the Customs and Excise Act is amended-

(a) in subsection (1), by deleting the expression "import duty, suspended duty or dumping duty" appearing in the second line and the expression "import duty or suspended duty" appearing in the third line of the proviso thereto and inserting "duty;"

(b) in subsection (3), by deleting the expression "import duty, suspended duty or dumping duty" appearing in the fourth line and inserting "duty".

Insertion of new section  
127C in Cap. 472.

11. The Customs and Excise Act is amended by inserting the following new section immediately after section 127B-

Value of goods for  
excise duty purposes.

127C. (1) The value of imported goods for purposes of levying excise duty shall be the sum of-

- (a) the value of such goods ascertained for the purpose of import duty; and
- (b) the amount of import duty, if any.

(2) The value of locally manufactured goods for purposes of levying *ad valorem* excise duty shall be the ex-factory selling price.

Amendment of section  
128 of Cap. 472.

12. Section 128 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty and dumping duty" and inserting "duty".

Amendment of section  
137 of Cap. 472.

13. Section 137 of the Customs and Excise Act is amended by deleting the expression "duty on excisable goods" and inserting "duty on locally manufactured excisable goods".

Amendment of section  
138 of Cap. 472.

14. Section 138 of the Customs and Excise Act is amended-

(a) by deleting the expression "import duty, suspended duty or dumping duty" and inserting "duty.";

(b) by inserting immediately after subsection (2) the following new proviso-

Provided that, notwithstanding subsection (1), the remission in respect of motor vehicles (excluding tractors) shall not exceed fifty per cent of the duty due unless the motor vehicle is imported-

(a) pursuant to an agreement between the Government of Kenya and a foreign government, agency,

institution, foundation or organization; or

(b) by or on behalf of a lecturer of a university approved by the Minister in consultation with the Minister for the time being responsible for education.

Amendment of section  
139 of Cap. 472.

15. Section 139 (1) of the Customs and Excise Act is amended, in paragraph (f), by deleting the full stop at the end of subparagraph (v) and inserting a colon and the following new subparagraph-

(vi) they have, notwithstanding subparagraph (ii), been imported or delivered from a distillery or distillers warehouse in such quantities and in accordance with such conditions as he may determine for use in the manufacture of excisable goods.

Amendment of section  
140 of Cap. 472.

16. Section 140 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty, dumping duty or export duty" and inserting "duty".

Amendment of section  
141 of Cap. 472.

17. Section 141 of the Customs and Excise Act is amended by-

(a) renumbering the existing section as subsection (1) and inserting the following new subsection-

(2) Subject to this Act and to the regulations made thereunder, goods entered under bond for use in the manufacture of goods for export shall be exempt from duty where it is proved to the satisfaction of the Commissioner that the finished goods have been exported and payment has been received by the exporter in foreign currency.;

- (b) deleting the expression "import duty, suspended duty or dumping duty" wherever it appears and inserting "duty".

Amendment of section  
142 of Cap. 472.

18. Section 142 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" wherever it appears and inserting "duty".

Amendment of section  
143 of Cap. 472.

19. Section 143 of the Customs and Excise Act is amended by-

(a) deleting the expression "import duty, suspended duty or dumping duty" wherever it appears and inserting "duty.";

(b) deleting the full stop at the end of subsection (2) and inserting a colon and the following new proviso-

Provided that, notwithstanding subsection (4), the Commissioner may, in the case of filming equipment of a non-consumable nature, accept an undertaking by the importer to export the equipment within the period stipulated in this section in lieu of duty deposit or security subject to the payment of a non-refundable fee of one per cent *ad valorem* or such other fee as may be prescribed.

- Amendment of section 145 of Cap. 472. 20. Section 145 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" wherever it appears and inserting "duty".
- Amendment of section 146 of Cap. 472. 21. Section 146 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" and inserting "duty".
- Amendment of section 147 of Cap. 472. 22. Section 147 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" and inserting "duty".
- Amendment of section 149 of Cap. 472. 23. Section 149 (1) of the Customs and Excise Act is amended by deleting the words "of excisable goods" and inserting "of locally manufactured excisable goods".
- Repeal of section 150 of Cap. 472. 24. The Customs and Excise Act is amended by repealing section 150.
- Amendment of section 151 of Cap. 472. 25. Section 151 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" and inserting "duty".
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Amendment of section  
154 of Cap. 472.

26. Section 154 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" and inserting "duty".

Amendment of section  
155 of Cap. 472.

27. Section 155 of the Customs and Excise Act is amended by deleting the expression "import duty, suspended duty or dumping duty" wherever it appears and inserting "duty".

Amendment of section  
159 of Cap. 472.

28. Section 159 (1) of the Customs and Excise Act is amended by deleting the full stop and inserting a colon and the following new proviso-

Provided that for the purposes of this section, locally manufactured excisable goods delivered prior to payment of duty under sections 134 and 137 shall be deemed to be under customs control until duties are paid in full.

Amendment of section  
174 of Cap. 472.

29. Section 174 of the Customs and Excise Act is amended by deleting the word "office" appearing at the end of subsection (1) and inserting the words "officer and such assistance shall be given."

Amendment of section  
218 of Cap. 472.

30. Section 218 of the Customs and Excise Act is amended by deleting the word "two" appearing in the first line of subsection (1) and inserting "five".
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Amendment of section  
225A of Cap. 472.

31. Section 225A (1) of the Customs and Excise Act is amended by deleting the expression "two per cent" and inserting "three per cent".

Amendment of section  
234 of Cap. 472.

32. Section 234 of the Customs and Excise Act is amended by deleting subsection (2) and inserting the following-
- (2) Regulations made under subsection (1) may provide that any person contravening any of the provisions thereof shall be guilty of an offence and liable to a fine not exceeding two hundred thousand shillings or three times the value of the goods involved, whichever is the higher, or to imprisonment for a term not exceeding three years, or to both.

Amendment of the First  
Schedule to Cap. 472.

33. The First Schedule to the Customs and Excise Act (import duties) is amended by-
- (a) making the various amendments set out in the First Schedule to this Act in the manner therein described; and
- (b) inserting the new rates of import duty as set out in the Second Schedule to this Act.
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Amendment of the  
Third Schedule to Cap.  
472.

34. The Third Schedule to the Customs and Excise Act is amended-

(a) in Part A (special exemptions) by deleting all references to the following items-

3. Kenya Airways Limited.
4. Kenya Railways.
5. The Kenya Posts and Telecommunications Corporation.
13. Religious Bodies.
23. Oil Exploration or Oil and Gas Prospecting Companies.
24. The Voice of Kenya.
25. The Kenya Power and Lighting Co. Ltd.

(b) in Part B (general exemptions)-

(i) by deleting all references to the following items-

14. Packing Materials.
21. Recordings of Spoken Messages.
22. Aluminum Bars, Rods and Coils.

(ii) by deleting item 15 and inserting the following:

15. *Goods imported by Air.*

Where any goods liable to duty *ad valorem* are imported by air, the whole of the duty leviable on that part of the value of the goods which is represented by air freight charged.

(iii) by deleting item 17 and inserting the following-

17. *Museum Exhibits and Equipment*

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(1) Museum and natural history exhibits and specimens, and scientific equipment for public museums; and

(2) Chemicals, reagents, films, film strips and visual aids equipment, the importation of which is approved in writing by the Treasury, imported or purchased prior to clearance through customs by the National Museums.

(iv) by inserting the following new item at the end thereof-

*24. Materials and Equipment for use in the Construction of Tourist Hotels Financed from External Sources.*

All materials and equipment, excluding vehicles, the importation of which is approved by the Minister, for use in the construction of tourist hotels financed from external sources subject to the production of such evidence as the Commissioner may require as to the quantity, quality and type of goods required for the project.

Replacement of the  
Fifth Schedule to Cap  
472.

35. The Customs and Excise Act is amended by repealing the Fifth Schedule (excise duties) and inserting the new Fifth Schedule set out in the Third Schedule to this Act.

### PART III - VALUE ADDED TAX

Amendment of section  
2 of No. 7 of 1989.

36. Section 2 of the Value Added Tax Act, 1989 is amended-

(a) by deleting the definition of the expression "duty of customs" and inserting the following-

Cap. 472. "duty of customs" means import duty, suspended duty, dumping duty or excise duty charged under the Customs and Excise Act;

(b) by inserting the following new definitions in their proper alphabetical sequence-

"entertainment" means an exhibition, performance or amusement to which persons are admitted for payment, but does not include the following-

(a) stage plays and performances which are conducted by educational institutions, approved by the Minister for the time being responsible for education as part of learning;

(b) sports, games or cultural performances conducted under the auspices of the Ministry of Culture and Social Services;

(c) entertainment of a charitable, educational, medical, scientific or cultural nature as may be approved in writing by the Commissioner prior to the date of the entertainment for the benefit of the public; or

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(d) entertainment organised by a non-profit making charitable, educational, medical, scientific or cultural society registered under the Societies Act where the entertainment is in furtherance of the objects of the society as may be approved in writing by the Commissioner prior to the date of the entertainment;

"hotel" means premises on which accommodation is supplied or available for supply, with or without food or the services specified in the Third Schedule in exchange for money or money's worth, and includes premises known as "service flats", "service apartments", "beach cottages", "holiday cottages", "game lodges" and "bandas", but does not include-

(a) premises on which the only supply is under a lease or licence of not less than one month, unless by prior arrangement the occupier may, without penalty, terminate that lease or licence on less than one month's notice; or

(b) premises operated by a charitable or religious organisation registered under the Societies Act for charitable or religious purposes; or

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(c) premises operated by an educational or training institution approved by the Minister for the use of the staff and students of that institution; or

(d) premises operated by a medical institution approved by the Minister for the time being responsible for health for the use of the staff and students of that institution;

"restaurant services" means the supply of food or beverages prepared for immediate consumption, whether or not such consumption is on the premises of the restaurant, and includes outside catering;

"restaurant" means any establishment supplying restaurant services, and includes cafeterias, fast-food outlets, snack bars, foodstalls at exhibitions or sports arenas and similar establishments, but does not include-

(a) establishments operated by a charitable or religious organisation registered under the Societies Act for charitable or religious purposes; or

(b) establishments operated by an educational or training institution approved by the Minister for the use of the staff and students of that institution; or

(c) establishments operated by a medical institution approved by the Minister for the time being responsible for health for the use of the staff and students of that institution; or

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(d) canteens and cafeterias operated by an employer for the benefit of his low-income employees which the Commissioner may approve subject to such conditions as he may prescribe;

(c) by deleting paragraph (b) of the definition of the word "manufacture" and inserting the following-

(b) in relation to any other commodity, the subjection of any physical matter to any process by which that commodity is finally produced including assembly, packing, bottling, repacking, mixing, blending, grinding, cutting, bending, twisting, and joining, or similar activity; 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.

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Amendment of section  
7 of No. 7 of 1989.

37. Section 7 of the Value Added Tax Act, 1989 is amended by deleting subsection (1) and inserting the following-

(1) The Minister may, by order published in the Gazette-

(a) amend the First Schedule by increasing or decreasing any of the rates of tax by an amount not exceeding twenty five per cent of the rate set out therein; or

(b) amend, vary or replace the Sixth and Seventh Schedules.

Amendment of section  
9 of No. 7 of 1989.

38. Section 9 of the Value Added Tax Act, 1989 is amended by-

(a) deleting subsection (1)(c)(ii) and inserting the following-

(ii) the amount of the duty of customs, if any, payable on those goods whether or not a remission may have been issued:

Provided that where any goods liable to tax *ad valorem* are imported by air, the air freight charged and the import duty chargeable on the freight shall be excluded from the taxable value;

(b) inserting the following subsections immediately after subsection (2)-

(3) In calculating the value of any services for the purposes of subsection (1), there shall be included any incidental costs incurred by the supplier of the services in the course of making his supply to his client provided that, if the Commissioner is satisfied that the supplier has merely made a disbursement to a third party as an agent of his client, then such disbursement shall be excluded from the taxable value.

(4) In calculating the price of accommodation and restaurant services specified in the Third Schedule, any service charge made in lieu of tips or gratuities shall be excluded provided the proceeds are distributed directly to the employees of the hotel or restaurant in accordance with a written agreement between the employer and employees, and the service charge does not exceed ten percent of the price of the service excluding such service charge.

(5) In calculating the value of electricity supplied under subsection (1), the value of the first two hundred kilowatt-hours of electricity used by a domestic household in any month shall not be included in the taxable value.

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Amendment of section  
11 of No. 7 of 1989.

39. Section 11 of the Value Added Tax Act, 1989 is amended by deleting the full stop at the end of subsection (1) and inserting a colon and the following proviso-

Provided that, notwithstanding any other provisions of section, no input tax may be deducted after six months from the date it was paid.

Insertion of new section  
11A in No. 7 of 1989.

40. The Value Added Tax Act, 1989 is amended by inserting the following new section immediately after section 11-

Deduction of input tax  
on locally refined  
petroleum products.

11A. Subject to section 6(5), input tax paid on ingredients and services used in the processing of locally refined taxable petroleum products may be deducted from the tax payable on those products in accordance with section 11.

Insertion of new section  
22A in No. 7 of 1989.

41. The Value Added Tax Act, 1989 is amended by inserting the following new section immediately after section 22-

Exchange control value  
added tax certificates.

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22A.(1) For the purpose of safeguarding collection of tax, a person who applies for the approval of remittance of funds representing payments for taxable imported services under the Exchange Control Act shall submit at the same time a valid

exchange control value added tax certificate issued by the Commissioner.

(2) The Commissioner shall not issue an exchange control value added tax certificate under subsection (1) unless he is satisfied that the correct amount of tax on that service has been paid in full.

(3) A certificate issued by the Commissioner under subsection (1) shall become invalid forty days after the date of issue.

Amendment of section  
23 of No. 7 of 1989.

42. Section 23 of the Value Added Tax Act, 1989 is amended by inserting the following proviso immediately after subsection (1)-

Provided that, notwithstanding subsection (1), the remission in respect of motor vehicles (excluding tractors) shall not exceed fifty per cent of the tax due unless the motor vehicle is imported-

- (a) pursuant an agreement between the Government of Kenya and a foreign government, agency, institution, foundation or organization; or
- (b) by or on behalf of a lecturer of a university approved by the Minister in consultation with the Minister for the time being responsible for education.

Replacement of the  
First Schedule to No. 7

43. The Value Added Tax Act, 1989 is amended by
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repealing the First Schedule and inserting the new First Schedule set out in the Fourth Schedule to this Act.

Replacement of the  
Second Schedule to No.  
7 of 1989.

44. The Value Added Tax Act, 1989 is amended by repealing the Second Schedule and inserting the new Second Schedule set out in the Fifth Schedule to this Act.

Replacement of the  
Third Schedule to No. 7  
of 1989.

45. The Value Added Tax Act, 1989 is amended by repealing the Third Schedule and inserting the new Third Schedule set out in the Sixth Schedule to this Act.

Replacement of the  
Fourth Schedule to No.  
7 of 1989.

46. The Value Added Tax Act, 1989 is amended by repealing the Fourth Schedule and inserting the new Fourth Schedule set out in the Seventh Schedule to this Act.

Replacement of the  
Fifth Schedule to No. 7  
of 1989.

47. The Value Added Tax Act, 1989 is amended by repealing the Fifth Schedule and inserting the new Fifth Schedule set out in the Eighth Schedule to this Act.
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Amendment of the  
Sixth Schedule to No. 7  
of 1989.

48. The Sixth Schedule to the Value Added Tax Act, 1989 is amended -

(a) by deleting to paragraphs (1) and inserting the following new paragraph-

(1) in the course of his business has manufactured or supplied or expects to manufacture and supply taxable goods, or has supplied, or expects to supply, taxable services, other than the services referred to in sub-paragraph (2), the value of which exceeds in any of the following periods the values shown for that period-

twelve months	shs. 250,000
nine months	shs. 200,000
six months	shs. 137,000
three months	shs. 75,000; or

(2) has applied or expects to supply only taxable restaurant services or taxable accommodation services and other related hotel services or both, the value of such services shall be required to exceed in any of the following periods the values shown for that period -

twelve months	shs. 300,000
nine months	shs. 240,000
six months	shs. 165,000
three months	shs. 90,000;

(3) is about to commence manufacturing taxable goods or supplying taxable services which in the opinion of the Commissioner will exceed any of the values prescribed in sub-paragraphs (1) and (2) for the relevant period; or

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(4) is a designated dealer,

shall be a taxable person and shall within thirty days from the date on which he becomes a taxable person apply in the prescribed manner to the Commissioner to be registered.

Amendment of the  
Eighth Schedule to No.  
7 of 1989.

49. The Eighth Schedule to the Value Added Tax Act, 1989 is amended by making the various amendments set out in the Ninth Schedule in the manner therein described.

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

Amendment of section  
3 of Cap. 482.

50. Section 3 of the Local Manufactures (Export Compensation) Act is amended, in the proviso thereto, by inserting the following new sub-paragraphs immediately after paragraph (ii)-

(iii) which are manufactured under bond licensed for the purpose of exports under section 58A of the Customs and Excise Act; or

(iv) which by the process of manufacture include goods, whether eligible for export compensation or not, which have been the subject of a remission, rebate or refund of duty upon or after importation, under any provisions of the Customs and Excise Act.

Amendment of section  
5 of Cap. 482.

51. Section 5 of the Local Manufactures (Export

Compensation) Act is amended by-

(a) deleting the proviso to subsection (1A) and inserting the following new proviso-

Provided that compensatory payment under this subsection shall be made only if the claimant has-

(a) undertaken to produce evidence of receipt of the relevant foreign currency in full within ninety days from the date of payment; and

(b) furnished a bond security in such sum of money, not being less than the compensatory payment claimed, as the Commissioner may determine;

(b) inserting the following new subsection (4) immediately after subsection (3)-

(4) Where there is no evidence of receipt of foreign exchange in respect of goods for which export compensatory payment has been made in accordance with subsection (1A) within ninety days from the date of payment, the export compensatory payment made, together with a penalty of three per cent of the compensatory payment per month or part thereof, with effect from the date of payment shall, subject to section 8, forthwith be payable to the Commissioner by the person who received the compensatory payment.

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## PART V - INCOME TAX

Amendment of section  
2 of Cap. 470.

52. Section 2 of the Income Tax Act is amended by-

- (a) deleting the definition of "special single relief";
- (b) by deleting the definitions of "assessment" and "preceding year assessment" and inserting the following new definitions-

"assessment" means an assessment, instalment assessment, self-assessment, provisional assessment or additional assessment made under this Act;

"preceding year assessment", in relation to instalment tax, means the tax assessed for the preceding year of income as of the date the instalment tax is due without regard to subsequent additions to, amendments of, or subtractions from the assessment; and in the event that as of the date the instalment tax is due no assessment for the preceding year of tax has, as yet, been made, means the amount of tax estimated by the person as assessable for the preceding year of income;

- (c) by inserting the following definitions in their appropriate alphabetical sequence-

"authorized tax agent" means any person who prepares or advises for remuneration, or who employs one or more persons to prepare for remuneration, any return, statement or other document, with respect to a tax under this Act; and for the purposes of this Act, the preparation of a

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substantial portion of a return, statement or other document shall be deemed to be the preparation of the return, statement or other document;

"defined benefit provision", in respect of a registered fund, means the terms of the fund under which benefits in respect of each member of the fund are determined in any way other than that described in the definition of a "defined contribution provision";

"defined benefit registered fund" means a registered fund that contains a defined benefit provision, whether or not it also contains a defined contribution provision;

"defined contribution provision", in respect of a registered fund, means terms of the fund-

(a) which provide for a separate account to be maintained in respect of each member, to which are credited contributions made to the fund by, or in respect of, the member and any other amounts allocated to the member, and to which are charged payments in respect of the member; and

(b) under which the only benefits in respect of a member are benefits determined solely with reference to, and provided by, the amount of the member's account;

"defined contribution registered fund" means a registered fund under which the benefits of a member are determined by a defined contribution provision, and does not contain a defined benefit provision;

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"individual retirement fund" means a fund held in trust by a qualified institution for a resident individual for the purpose of receiving and investing funds in qualifying assets in order to provide pension benefits for such an individual or the surviving dependants of such an individual subject to the Income Tax- (Retirement Benefit) Rules and "registered individual retirement fund" means an individual retirement fund where the trust deed for such a fund has been registered with the Commissioner;

"number of full-year members", in respect of a registered fund, means the sum of the periods of service in the year under the fund of all members of the fund, where the periods are expressed as fractions of a year;

"pensionable income" means the employment income of a member of a pension fund or provident fund including employee benefits under section 3(2)(a)(ii) and as ascertained under section 37;

"qualifying assets", in respect of a registered individual retirement fund, means time deposits, treasury bills, treasury bonds, Nairobi Stock Exchange securities and any other prescribed assets;

"qualified institution" means a bank licensed under the Banking Act, 1989 or an insurer registered under the Insurance Act;

"registered fund" means a registered pension fund or a registered provident fund.

Amendment of section  
3 of Cap. 470.

53. Section 3(2) of the Income Tax Act is amended by deleting the expression "provident fund" appearing in paragraph (c) and inserting "provident fund or a registered individual retirement fund".

Amendment of section  
5 of Cap. 470.

54. Section 5(2) of the Income Tax Act is amended by deleting the semi-colon appearing at the end of paragraph (b) and inserting a colon and the following proviso-

Provided that the value of the benefit shall be the higher of the cost to the employer or such value as the Commissioner may from time to time prescribe.

Amendment of section  
8 of Cap. 470.

55. Section 8 of the Income Tax Act is amended by deleting subsection (5) and inserting the following new subsections-

(5) Notwithstanding section 3(2)(c), the following sums shall, subject to such rules as the Commissioner may prescribe, be deemed to be income not chargeable to tax-

(a) in the case of a lump sum commuted from a registered pension fund, the first three hundred and sixty thousand shillings; or

(b) in the case of a withdrawal from a registered pension fund upon termination of employment, the lesser of-

(i) the first thirty six thousand shillings per full year of pensionable service with that employer starting on the later of the date the pensionable service began, or, where the employee had previously received a lump sum payment from that same employer, the date the employee's pensionable service recommenced after receipt of that lump sum; or

(ii) the first three hundred and sixty thousand shillings; or

(c) in the case of a lump sum paid out of a registered provident fund (or a defined contribution registered fund deemed by the Commissioner to be a provident fund), the total of-

(i) the lesser of the first two hundred and forty thousand shillings or the first twenty-four thousand shillings per full year of pensionable service with that employer starting on the later of the date the pensionable service began or, where the employee had previously received a lump sum payment from that same employer, the date the employee's pensionable service recommenced after receipt of that lump sum; and

(ii) where the registered fund receives no further contributions after 1990 year of income, or where the accumulated funds based on contributions prior to the 1st January, 1991 and contributions after the 31st December, 1990 are segregated, all lump sum payments based on the contributions made prior to 1st January, 1991, or, in any other case, all benefits based on amounts accumulated in the fund on the 31st December, 1990:

Provided that the trustees or provident fund managers shall have informed the Commissioner in writing by 31st December, 1991 of the accumulated balances and the members of the provident funds as of 31st December, 1990, the names of the registered funds, the names and addresses of such members, the name and address of their employer, and whether the registered provident fund has ceased receiving contributions as of 1st January, 1991 or whether the registered provident fund has segregated its funds.

(6) Upon the death of an employee who is a member or beneficiary of a registered fund, the widow, widower or dependants shall qualify as a group for the same tax exempt amounts out of pension income and lump sums available under subsections (4) and (5) respectively as if such amounts had been received by the employee.

(7) Upon the death of the beneficiary of a registered individual retirement fund, the balance of funds shall be deemed to have been withdrawn immediately preceding the time of his death and shall be included in his income for that year, except-

(a) where such funds have been bequeathed to the spouse, the ownership of the fund may be transferred to the spouse; or

(b) where funds are bequeathed to his children under the age of eighteen years at the time of his death, such funds shall be included in the income of such children.

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(8) Upon dissolution of the marriage of the beneficiary of a registered individual retirement fund, as part of a written agreement, all or part of the balance of funds of that beneficiary may be transferred to a registered individual retirement fund in the name of the former spouse of that beneficiary.

(9) Where the Commissioner determines that an individual retirement fund no longer complies with the registration rules, the fund shall be deemed to be no longer an individual retirement fund and the balance of the fund shall be included in the income of the beneficiary in the year of income in which the fund ceased to comply with the rules.

Amendment of section  
11 of Cap. 470.

56. Section 11 of the Income Tax Act is amended by-

(a) renumbering subsection (2) as subsection (3) and inserting the following new subsection-

(2) Where an amount included in the income of the trustee, executor or administrator under subsection (1) consists of qualifying dividends or qualifying interest, that amount shall be deemed to be an amount chargeable to tax under section 3(2)(b) and not section 3(2)(e).;

(b) inserting the following new subsections immediately after the renumbered subsection (3)-

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(4) The trustee, executor or administrator may designate a part or all of the amounts paid by him to a person that is chargeable to tax under subsection (2) to be qualifying dividends or qualifying interest and, in that case, such designated amount shall be deemed to have been already tax paid.

(5) The cumulative totals, at any time, of the amounts designated up to that time by a trustee under subsection (4) as qualifying dividends or qualifying interest shall not exceed the cumulative totals of qualifying dividends or qualifying interest, respectively, received by the trustee, in his capacity as a trustee, after the 31st December, 1990 and up to that time.

Amendment of section  
12 of Cap. 470.

57. Section 12 of the Income Tax Act is amended-

(a) in subsection 2, by deleting paragraph (b) and inserting the following new paragraph-

(b) the amount specified in the preceding year assessment.

(b) by deleting subsection (3) and inserting the following new subsection-

(3) The amount of tax determined under either subsection (2) (a) or (b) shall be reduced by the aggregate of the tax that has been or will be paid in the current year by way of deduction under section 35, 37 or 17A except that the deductions under section 17A shall not apply to individuals.

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Amendment of section  
15 of Cap. 470.

58. Section 15(3) of the Income Tax Act is amended by deleting paragraph (ii) of the proviso to paragraph (a) and inserting the following new paragraph-

(ii) for the purposes of this paragraph, "investment income" means dividends and interest but excludes qualifying dividends and qualifying interest.

Amendment of section  
19 of Cap. 470.

59. Section 19(7) of the Income Tax Act is amended by inserting the following new definition in the appropriate alphabetical sequence-

"investment income" means dividends and interest income but does not include qualifying dividends.

Replacement of section  
22A of Cap. 470.

60. The Income Tax Act is amended by repealing section 22A and inserting the following new section-

Deductions in respect of  
contributions to  
registered pension or  
provident funds.

22A. (1) Notwithstanding section 16(2)(d) and (e), the deduction in respect of contributions of an employee in a year shall be limited to the lesser of-

- (a) the sum of the contributions made by the employee to registered funds in the year; or
- (b) thirty per cent of the employee's pensionable income in the year; or

(c) ten thousand five hundred and sixty shillings (or, where contributions are made to registered funds of the employer in respect of a part year of service of the member, eight hundred and eighty shillings per month of service).

(2) Notwithstanding section 16(2)(d) and (e), the deduction in respect of the contributions made by an employer in a year under defined contribution provisions of registered funds shall be limited to the sum of the deductible contributions of the employer in the year under defined contribution provisions of registered funds on behalf of members of the funds:

Provided that, in respect of each member, the sum of the deductible contributions of an employer in a year under the defined contribution provisions of registered funds on behalf of a member of a registered fund means the amount by which the lesser of-

(a) the sum of the contributions in the year made by the employer on behalf of the member under defined contribution provisions of registered funds and by the member to registered funds of the employer;

(b) thirty per cent of the member's pensionable income from the employer; or

(c) ten thousand five hundred and sixty shillings (or, where contributions are made to registered funds of the employer in respect of a part year of service of the member, eight hundred and eighty shillings per month of service),

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exceeds the deductible contributions made by the member in the year to registered funds of the employer under subsection (1);

(3) Notwithstanding section 16(2)(d) and (e), the deduction in respect of the contributions made by an employer in a year under defined benefit provisions of registered funds shall be limited to the amount by which the lesser of-

(a) the sum of the contributions made by the employer and by the employees in the year to registered funds in respect of members of the defined benefit registered funds of the employer; or

(b) thirty per cent of the sum of the pensionable incomes from the employer in the year of members of defined benefit registered funds of the employer; or

(c) ten thousand five hundred and sixty shillings times the number of full-year members of defined benefit registered funds of the employer,

exceeds the sum of-

(i) the deductible contributions made in the year to registered funds of the employer by members of registered funds of the employer under subsection (1); and

(ii) the amounts deducted by the employer for the year for contributions made under defined contribution provisions of registered funds under subsection (2) in respect of the members of the defined benefit registered funds.

(4) In determining the deductible amounts that can be made

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to registered funds by employees and by employers, subsection (1) shall be applied before subsection (2) and subsection (2) shall be applied before subsection (3).

(5) Pension funds in respect of an employee may be transferred to another registered fund or registered individual retirement fund and not be treated as a withdrawal under section 3(2)(c)-

(a) where an employee terminates his employment with an employer and joins the services of another employer and requests funds to be transferred from the former employer's registered fund to the new employer's registered fund; or

(b) where an employer establishes a new registered fund and transfers the existing pension rights of an employee to that new registered fund; or

(c) where an employee terminates his employment with an employer and requests funds, which would otherwise be withdrawn or commuted as a lump sum, to be transferred to a registered individual retirement fund; or

(d) where an individual beneficiary directs that all funds in a registered individual retirement fund be transferred directly to another such fund:

Provided that, in all cases, the Commissioner is notified in such form as he may from time to time direct.

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Replacement of section  
31 of Cap. 470.

61. The Income Tax Act is amended by repealing section 31 and inserting the following new section-

Single relief.

31. A resident individual, other than an individual to whom section 30 applies, and a married woman who earns wife's employment income or wife's professional income shall be entitled to a personal relief in this Act referred to as the single relief.

Repeal of section 32 of  
Cap. 470.

62. The Income Tax Act is amended by repealing section 32.

Insertion of new section  
37A in Cap. 470.

63. The Income Tax Act is amended by inserting the following section immediately after section 37-

Penalty for failure to  
make deductions under  
section 35, 36 or 37.

37A. Where a corporate body which is required to make a deduction under sections 35, 36 or 37 fails to remit the deducted amount as required or directed by the Commissioner, every director and every officer of the corporate body concerned with the management thereof, shall be guilty of an offence, unless he proves to the satisfaction of the court that he did not know, and could not reasonably be expected to know that the deducted amount had not been remitted and that he took all reasonable steps to ensure that the offence was not committed, and shall be liable to a fine of not less than ten thousand shillings but not more than two hundred thousand shillings or to imprisonment for a term not

exceeding two years or to both.

Insertion of new section  
52B in Cap. 470.

64. The Income Tax Act is amended by inserting the following new section immediately after section 52A-

Final return with self-  
assessment.

52B (1) Notwithstanding any other provisions of this Act, every person chargeable to tax under this Act, shall furnish to the Commissioner a return of income, including a self-assessment of his tax on such income-

(a) in a case to which section 27(1) applies, not later than the last day of the fourth month from the date to which the person making the return has made up his accounts in that year of income provided that such a date is after the 31st December, 1992; and

(b) in any other case, not later than the 30th April following the year of income for 1992 and each subsequent year of income. ✓

(2) The return of income together with the declared self assessment of tax on the declared income, shall be prepared on such a form or forms as shall be prescribed by the Commissioner.

(3) The declared self-assessment shall be calculated by reference to the appropriate reliefs and rates of tax in force for the year of income.

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(4) The Commissioner may, where he considers appropriate, send to any person to whom this section applies in respect of any year of income a form or forms to enable that person to furnish the required return; and failure by the Commissioner to send the return form or forms shall not affect the obligation of that person to furnish the required return by the date specified in this section.

Insertion of new section  
72A in Cap. 470.

65. The Income Tax Act is amended by inserting the following new section immediately after section 72A-

Penalty for  
the negligence  
of authorized  
tax agent.

72B. (1) Where the additional tax charged under sections 72 and 72A results from the failure, omission, claim, statement or deduction which arises due to the negligence or disregard of law by a person who is an authorised tax agent, such a person shall be liable to a penalty equal to one half of such additional tax but in any case not less than one thousand shillings and not exceeding fifty thousand shillings with respect to each such return, statement or other document as shall be the subject of such additional tax.

(2) If the additional tax chargeable under section 72 or 72A is due to wilful or gross neglect or fraud on the part of the authorised tax agent, the authorised tax agent shall be guilty of an offence and liable to a fine of an amount, not less than five thousand shillings but not exceeding

two hundred and fifty thousand shillings with respect to each return, statement, or other document as shall be the subject of such additional tax:

Provided that nothing in this section shall affect the liability to tax of the person subject to additional tax under section 72.

Amendment of section  
73 of Cap. 470.

66. Section 73 (2) of the Income Tax Act is amended by deleting paragraph (a) and inserting the following-

(a) accept that return and deem the amount that person has declared as his self assessment in which case no further notification need be given.

Insertion of new section  
76A in Cap. 470.

67. The Income Tax Act is amended by inserting the following new section immediately after section 76-

Assessment not to be  
made on certain  
incomes.

76A. The Commissioner shall not assess any person for any year of income on that portion of income which has been subject to withholding tax which is also a final tax.

Amendment of section  
84 of Cap. 470.

68. Section 84 of the Income Tax Act is amended by inserting the following proviso at the end of subsection (2)-

Provided that the assessment shall be deemed to be final and conclusive if the provisions of Part VIII are not complied with within sixty days of such notice of objection.

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Insertion of new section  
92A in  
Cap.470.

69. The principal Act is amended by inserting the following new section immediately after section 92 -

Due date for payment of  
tax under self-  
assessment.

92A. Where any person furnishes a return under section 52B, the tax charged thereunder shall be due and payable on the date specified for the submission of such a return under section 52B.

Amendment of section  
93 of Cap. 470.

70. Section 93 (1) (c) is amended by inserting the work "be" between the words "may" and "lodged".

Amendment of section  
94 of Cap. 470.

71. Section 94 is amended by renumbering subsection (4) as subsection (5) and inserting the following new subsection-

(4) For purposes of computing interest on unpaid tax, with respect to tax due and owing for the year of income commencing on or after the 1st January, 1992, the due date for the tax charged in an assessment shall be the last date as provided in sections 52B and 92 irrespective of the fact that such an assessment may be stood over on account of an objection or an appeal.

Amendment of section  
109 of Cap. 470.

72. Section 109 (1) of the Income Tax Act is amended by inserting the following new paragraph immediately after paragraph (j)-

(k) when requested by the Commissioner, fails to furnish the identifying number required under section 132, or fails to include in any return, in a statement or in other

documents the identifying number when required to do so.

Insertion of new section  
132 in Cap. 470.

73. The Income Tax Act is amended by inserting the following new section immediately after section 131-

Personal identification  
numbers.

132. (1) Every person whose income is chargeable to tax under this Act shall have a personal identification number, which shall be produced when required under the rules prescribed by the Commissioner.

(2) For purpose of collection or protection of tax, any person whom the Commissioner may so require shall have a personal identification number.

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(3) Any person required under this Act to make a return, statement or other document shall include the personal identification number in every document, return or statement for proper identification of that person.

(4) Any person required to make a return, statement, or other document on behalf of another person shall include the personal identification number in such a manner as may be prescribed for the purposes of proper identification of the person in whose behalf the return, statement or other document is submitted.

(5) Any person required under this Act to make a return, statement or other document in respect of another person shall request from that other person, and include in the return, statement or other document, the personal identification number, in the prescribed manner for proper identification of the person on whose behalf the return, statement or other document is submitted.

Amendment of the First  
Schedule to Cap. 470.

74. The First Schedule to the Income Tax Act is amended by inserting the following new paragraph immediately after paragraph 42-

43. The income of a registered individual retirement fund.

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Amendment of the  
Second Schedule to  
Cap. 470.

75. The Second Schedule to the Income Tax Act is amended-

(a) in Part I, by deleting the expression "paragraph 24 or 24A" appearing in paragraph 1(1)(c)(iii) and inserting "paragraph 24, 24A or 24B";

(b) in Part II-

(i) by inserting the following new subparagraph immediately after paragraph 7(2)-

(3) For machinery purchased on or after 1st January, 1992, the amount of wear and tear deduction for a year of income shall be the appropriate percentage of the written down value at the end of that year, before making that deduction, of the machinery classified as follows-

(a) tractors, combine harvesters, heavy earth-moving equipment and such other heavy self-propelling machines of a similar nature as in his discretion the Commissioner, having regard to the likely usage and depreciation in any particular case, may agree;

(b) computers and peripheral computer hardware, calculators, copiers and duplicating machines;

(c) other self-propelling vehicles, including aircraft;

(d) all other machinery, including ships;

and the appropriate percentage shall be 37.5 per cent for

the class of machinery in subparagraph (a), 30 percent for the class of machinery in subparagraph (b), 25 percent for the class of machinery in subparagraph (c), and 12.5 percent for the class of machinery in subparagraph (d);

(ii) by deleting the figure "7(2)" appearing in paragraph 8(1) and inserting "7(2) or 7(3)"; and by inserting in paragraph 8(1) after the expression "Second Schedule to the Management Act" the expression "and as specified in paragraph 7";

(iii) by deleting "24 or 24A" appearing in paragraph 8 (1) (i) and inserting "24, 24A or 24B";

(iv) in paragraph 11(1)-

(A) by adding the words "or investment deductions" immediately after the words "wear and tear deductions";

(B) by deleting the words "paragraph 7" appearing in the second line and inserting the words "paragraphs 7, 24, 24A or 24B";

(c) in Part V-

(i) in paragraph 24(1), by renumbering paragraph 24(1)(c) as (e) and inserting the following subparagraphs (c) and (d)-

(c) on or after the 1st January, 1992 on the construction of a building where the owner or the lessee of that building uses the building for the purpose of manufacture; or

(d) on or after the 1st January, 1992 on the purchase and

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installation of machinery to be used for the purpose of manufacture; or

(e) on the construction of a hotel building which is certified as an industrial building under paragraph 5(1)(c).

there shall be deducted, in computing the gains or profits of the person incurring that expenditure for the year of income in which they were first used (hereinafter referred to as "the year of first use"), either both the building and machinery referred to in subparagraph (a) or both the machinery and, for the purpose of manufacture, the part of the building in which that machinery has been installed referred to in subparagraph (b), or the building referred to in subparagraph (c), provided that, prior to its first being used for manufacture after its completion, it has been used for no other purpose, or the machinery referred to in subparagraph (d), or the building referred to in subparagraph (e), as the case may be, a deduction referred to as an investment deduction;

(ii) in subparagraph 24(3), by renumbering subparagraph (d) as (e) and inserting the following new subparagraph (d)-

(d) where capital expenditure is incurred on the construction of a building and before that building is used, it is sold-

(i) the expenditure actually incurred on the construction thereof shall be left out of account for the purposes of any deduction allowed under subparagraph (1); but

(ii) the person who purchases the building shall be deemed to have incurred capital expenditure on the construction thereof equal to the capital expenditure actually incurred on

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the construction of the building or to the amount paid by him, whichever is the less:

Provided that where the building is sold more than once before it is used, item (ii) shall have effect only in relation to the last sale.

(iii) by deleting the definitions set out in paragraph 24A(4)(b) and inserting the following-

(b) "Building", "installation" and "new" shall have the meaning ascribed to those words in paragraph 24(3)(d) of this Schedule:

(iv) by inserting the following new paragraph 24B-

Capital expenditure on buildings and machinery for use in an export processing zone.

24B.(1) Subject to this Schedule, where capital expenditure is incurred on or after the 1st January, 1992 on the construction of a building or on the purchase and installation of machinery by or for an export processing zone enterprise for use in an export processing zone for the purpose of carrying out the business activities for which that enterprise was licensed as an export processing zone enterprise within the first twenty years starting with the year in which that enterprise first became exempt from corporation income tax under paragraph 2(e) of the Third Schedule of this Act, a deduction, referred to as an investment deduction, equal to one hundred percent of the capital expenditure may be

taken at the discretion of the enterprise against the gains or profits of that enterprise in the year in which the building or machinery is first used.

(2) During the twenty year period specified in subparagraph (1), paragraphs 24 and 24A shall not apply to an export processing zone enterprise.

(3) Capital expenditure incurred in the construction of building does not include capital expenditure incurred on the acquisition of, or rights in or over, land.

Amendment of the  
Third Schedule to Cap.  
470.

76. The Third Schedule to the Income Tax Act is amended-

(a) in Head A (resident personal reliefs)-

(i) by deleting item 2 and inserting the following new item-

*2. Single Relief.*

The amount of the single relief shall be one thousand three hundred and twenty shillings.

(ii) by deleting item 3. (Special Single Relief);

(b) in head B (rates of tax)-

(i) by deleting the rates of tax and inserting the following new paragraph-

## 1. The individual rates of tax shall be-

	<i>Rate in each Twenty Shillings</i>
on the first £2,300	2.00
on the next £2,300	3.00
on the next £2,300	5.00
on the next £2,300	7.00
on total income over £9,200	9.00

## 1A. The wife's employment and wife's professional income rates of tax shall be-

	<i>Rate in each Twenty Shillings</i>
on the first £2,300	2.00
on the next £2,300	3.00
on the next £2,300	5.00
on the next £2,300	7.00
on all wife's employment income and wife's professional income over £9,200	9.00

(ii) by deleting paragraph 2 and inserting the following-

2. The corporation rate of tax shall be-

(a) in the case of a resident company-

*Rate in each  
Twenty Shillings*

(i) for the year of income 1974 and each subsequent year of income up to and including the year of income 1989 .... 9.00

(ii) for the year of income 1990 ... 8.50

(iii) for the year of income 1991 8.00

(iv) for the year of income 1992 and each subsequent year of income ..... 7.50

(b) In the case of a non-resident company having a permanent establishment in Kenya

(i) for the year of income 1974 and each subsequent year of income including the year of income 1989 ..... 10.50

(ii) for the year of income 1990 ..... 10.00

(iii) for the year of income 1991 ..... 9.50

(iv) for any year of income 1992 and each subsequent year of income. .... 9.00

- (c) that part of the total income of a company which relates to income derived from the mining of specified minerals where the rate shall be five shillings and fifty cents in respect of each twenty shillings of that part of the total income; but the rate shall be nine shillings in each twenty shillings of that part of the total income from the fifth year, and in each subsequent year, after the first year in which the company is liable to pay corporation tax;
  - (d) that part of the chargeable income of a resident insurance company which relates to its life insurance business where the rate shall be eight shillings in each twenty of chargeable income; and
  - (e) an export processing zone enterprise shall be exempted from paying any corporation tax for a period of ten years commencing with the year in which production, sales or receipts relating to the activities for which that enterprise has been licensed as an export processing zone enterprise commence; but the corporation rate of tax will be twenty five per cent for the period of ten years commencing immediately thereafter.
- (iii) by deleting paragraph 5(d) and inserting the following-
- (d) in respect of a payment of a pension or any withdrawal from a registered pension fund, registered provident fund or registered individual retirement fund in excess of the tax free amounts specified under sections 8(4) and 8(5) in any one year, and provided that tax has not been deducted under section 37, ten percent of the full amount of the excess.
-

Amendment  
of the  
Eleventh  
Schedule to  
Cap. 470.

77. The Eleventh Schedule to the Income Tax Act is amended-

(a) by deleting paragraph 3 and inserting the following-

3. During the period in which an export processing zone enterprise is exempt from corporation tax according to paragraph 2(e) of the Third Schedule-

(a) the enterprise shall be deemed to be a non-resident subject to a non-resident rate of withholding tax on payments made to such an enterprise and, where such payments are made by a person who is not an export processing zone enterprise, the tax shall be a final tax; and

(b) payments by an export processing zone enterprise to any person other than a resident person shall be deemed to be exempted from tax.

(b) in paragraph 4, by deleting the words "for the first ten years from the date of being licensed under paragraph (1)", and inserting "for the period specified in subparagraph 2(e) of the Third Schedule".

Amendment of the  
Twelfth Schedule to  
Cap. 470.

78. The Twelfth Schedule to the Income Tax Act is amended-

(a) by adding the following new subparagraph to paragraph

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2-

(g) where under this Act, a person has been permitted to make up the accounts of his business for a period greater than twelve months, the person shall calculate the instalment tax payable for such period in accordance with section 12 of this Act, and then multiply the result by the ratio of the number of days in the current year of income to 365 days.

(b) by deleting paragraph 3(c) and inserting the following-

3(c) where the tax is computed on the basis of the preceding year assessment, the amount of tax assessed for the preceding year.

(c) in paragraph 3(d), by deleting the word "provisional" and inserting "instalment."

## PART VI - MISCELLANEOUS AMENDMENTS

Amendments to the  
Tourist Industry  
Licensing Act.  
Cap. 381.

79. The Tourist Industry Licensing Act is amended by deleting the First and Second Schedules thereto and inserting the following new Schedules-

### FIRST SCHEDULE

(s. 2)

#### REGULATED TOURIST ENTERPRISES

#### CLASS "A" ENTERPRISES

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Enterprises (whether carried on alone or in conjunction with some other enterprise) connected with the tourist industry in Kenya (other than the excepted enterprises), and falling within one or more of the following classes-

1. Tour or safari operators.
2. Motor-vehicle-hire enterprises offering tour transport facilities whether self-driven or chauffeur-driven.
3. Airlines based in Kenya accepting tourists as aircraft passengers on flights other than international flights, whether publicly owned or privately owned.
4. Travel agency or booking offices, other than those of an airline which operates International Air routes and does not carry on any tourist activities in Kenya. (I.A.T.A. appointed agents).

#### CLASS "B" ENTERPRISES

Enterprises (whether carried on alone or in conjunction with some other enterprise) connected with the tourist industry in Kenya (other than the excepted enterprises), and falling within one or more of the following classes-

1. Proprietors, owner-drivers and self-employed drivers of
-

passenger vehicles used wholly or partly in a tourist enterprise.

2. Safari outfitters
3. Big-game-fishing outfitters.
4. Persons letting out vessels, whether manned or not.
5. Balloon operators

#### CLASS "C" ENTERPRISES

Enterprises (whether carried on alone or in conjunction with some other enterprise) connected with the tourist industry in Kenya (other than the excepted enterprises), and falling within one or more of the following classes-

1. Shopkeepers, stallholders and standholders and any other person offering for sale to tourists as a substantial part of their business goods made by hand from indigenous raw materials and manufacturers of such goods.
  2. Proprietors of enterprises offering camps and camping equipment for hire.
  3. Professional safari photographers.
-

4. Travel bureaux or booking offices which (alone or with other business) offer tours or safaris which do not include hunting of game animals or game birds, other than those of an airline which operates international air routes and does not carry on any tourist activities in Kenya.
5. Guides and couriers.
6. Interpreters.

#### EXCEPTED ENTERPRISES

(a) An undertaking operated by the Government ; or

Cap. 403.

(b) an undertaking consisting of a taxi-cab within the meaning of the Traffic Act, plying for hire within the area of jurisdiction of the local authority under whose by-laws it is registered.

#### SECOND SCHEDULE

(s.11)

#### FEEES

- |  |                          |
|--|--------------------------|
| 1. On the grant of a licence in respect of a Class "A" regulated tourist enterprise, the licensee shall pay a fee of..... .. | Sh.<br><br><br><br>4,000 |
|--|--------------------------|
-

2. On the grant of a licence in respect of a Class "B" regulated tourist enterprise, the licensee shall pay a fee of..... 3,000
3. On the grant of a licence in respect of a Class "C" regulated tourist enterprise the licensee shall pay a fee of ..... 1,000

In this Schedule, references to Class "A" regulated tourist enterprises, Class "B" regulated tourist enterprises and Class "C" regulated tourist enterprises are to the classes of those names described in the First Schedule to this Act.

Amendments to the  
Entertainment Tax Act.  
Cap. 479.

80. The Entertainment Tax Act is amended-

- (a) in section 2, by deleting the definition of "entertainment" and inserting the following new definition-

"entertainment" includes an exhibition, performance or amusement to which persons are admitted for payment, but does not include the following-

- (a) entertainment offered by persons registered for value added tax purposes by the Commissioner of Value Added Tax under the Value Added Tax Act, 1989;

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- (b) stage plays and performances which are conducted by educational institutions approved by the Minister for the time being responsible for education as part of learning; or
- (c) sports, games or cultural performances conducted under the auspices of the Ministry of Culture and Social Services;
- (b) in section 3, by deleting the expression "rate specified in Schedule" and inserting "rate of eighteen per centum";
- (c) by deleting the Schedule.

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Amendment to the  
Insurance Act. Cap.  
487.

81. Section 46 of the Insurance Act is amended by repealing subsection (5) and inserting the following new subsection-

(5) Notwithstanding subsection (1), an insurer may, for the purposes of declaring or paying a dividend to shareholders or a bonus to policy holders, utilise the surplus disclosed in the valuation balance sheet of a statutory fund set out in the actuary's abstract relating to an investigation made in pursuance of section 57 and accepted by the Commissioner after making the necessary adjustments to the surplus.

Amendment of the  
Banking Act, 1989.  
No. 9 of 1989

82. The Banking Act, 1989 is amended-

- (a) in section 5, by inserting the following new subsection immediately after subsection (2)-

(3) Where a licence is not renewed within three months of its expiry, the licence may be renewed on payment of an additional fifty per centum of the fee plus an interest of two per centum per month or part thereof, on the sum total of the licence fee and the additional fifty per centum.

- (b) by deleting item (d) of the First Schedule and inserting the following-

(d) in case of a financial institution or mortgage finance company incorporated outside Kenya, its paid up capital is at least seventy-five million shillings and assigned capital amounting to not less than five percent of its total deposit liabilities in Kenya with a minimum of fifteen million Kenya shillings.

Amendments to the  
Building Societies Act.  
Cap. 489

83. The Building Societies Act is amended-

(a) in section 12B-

(i) by deleting subsection (1) and inserting the following new subsection-

(1) Notwithstanding any other provision of this Act, where a building society is registered under this Act-

(a) an application by the building society for an annual licence to carry on business as a building society; or

(b) an application to open a new branch,

shall be made to the Minister for the time being responsible for finance through the Central Bank on such form as may be prescribed, with payment of the annual licence fee specified in Schedule 1:

Provided that no building society shall open a new place of business or change the location of an existing place of business without prior approval of the Minister.

(ii) by inserting the following new subsections immediately after subsection (5)-

(6) A building society which fails to renew its annual licence within the first three months of its expiry shall pay

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a late penalty equal to fifty per cent of the fee plus interest on the total sum at the rate of three per cent per month or part thereof.

(b) by deleting Schedule 1 (Annual Licence Fees) and inserting the following-

### SCHEDULE 1

#### ANNUAL LICENCE FEES

	<i>sh.</i>
(1) For every building society .....	55,000
(2) Additionally	
(i) for every branch office of a building society in Nairobi area or in Municipalities of Mombasa, Kisumu or Nakuru.....	22,000
(ii) for a branch office in other places .....	No fee
(3) On application to start a building society or establish a branch office.....	1,500

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## FIRST SCHEDULE

(s.33)

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

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of quantity
			<b>CHAPTER 4.</b> In the main heading description, insert a comma and the word "nuts" immediately after the word "fruit" appearing in the last line.			
04.08			In the main heading description, insert a comma immediately after the word "shell" appearing in the first line.			
06.02	0602.20	0602.20.00	<b>CHAPTER 6.</b> Delete the description in the fourth column and substitute the following:- "Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts".			
08.12			<b>CHAPTER 8.</b> In the main heading description, insert a comma after the word "nuts" appearing in the first line.			

*FIRST SCHEDULE-(CONTD.)*

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
09.09			<p><b>CHAPTER 9.</b> In the fourth column, delete the main heading description and substitute the following- "Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries"</p>			
	0909.50		<p>In the fourth column delete the heading description and substitute the following-  "Seeds of fennel; juniper berries"</p> <p><b>CHAPTER 10.</b> In Note 1(b), delete the comma and the word "converted" in the second line immediately after the word "parboiled".</p> <p><b>CHAPTER 15.</b> In Note 3, insert a comma immediately after the word "fractions" in the first line.</p>			
15.06	1506.00	1506.00.00	In the main tariff heading in the fourth column, amend the word "animals" to read "animal."			
15.12			In the tariff descriptions in the fourth column, delete the words "their fractions" and substitute the words "fractions thereof" wherever they appear.			

## FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
15.13			In the descriptions in the fourth column, delete the words "their fractions" wherever they appear and substitute the words "fractions thereof"			
15.14			In the main tariff description in the fourth column, delete the words "their fractions" wherever they appear and substitute the words "fractions thereof"			
15.16	1516.10	1516.10.10	In the tariff description, in the fourth column amend the word "their" to read "its".			
16.04	1604.14	1604.14.00	<b>CHAPTER 16.</b> In the fourth column, delete the word "Atlantic"			
			<b>CHAPTER 17.</b> In Subheading note 1, amend the word "polarimetric" to read "polarimeter."			
24.02			<b>CHAPTER 24.</b> Delete all references to H.S.Code 2402.90 and substitute the following-			
	2402.90		Other			

*FIRST SCHEDULE-(CONTD.)*

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Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
		2402.90.10	Other cigars, cheroots and cigarillos, containing tobacco substitutes.	Per Kg. sh. 1000/= or 100%	112 310 10	Kg.
		2402.90.90	Other cigarettes containing tobacco substitutes.	Per Kg. sh. 1000/= or 100%	112 310 90	Kg.
25.23			<b>CHAPTER 25.</b> In the fourth column, delete the words and brackets "(ciment fondu)" from the main heading description.			
	2523.30	2523.30.00	In the fourth column, delete the words and brackets "(cement fondu)" from the tariff description.			
26.20			<b>CHAPTER 26.</b> In the fourth column, amend the word "metallic" to read "metal" from the main heading description.			
			<b>CHAPTER 28.</b> In Note 2(e), amend the word "metallic" to read "metal" In Note 4, amend the word "metallic" to read "metal" In Note 5, amend the word "metallic" to read "metal" In Note 6(d), delete the words and figures "0.002 microcurie per gram" and substitute "74 Bg/g (0,002 uCi/g)"			

FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			In Note 6(f), amend the word "Isotope" to read "Isotopes"			
			<b>CHAPTER 29.</b> In Note 7, in the last line delete the word "and" appearing between "acids" and "amides" and substitute a comma and the word "or"			
30.04	3004.32	3004.32.00	<b>CHAPTER 30.</b> In the fourth column, amend the word "cortex" to read "cortical".			
			<b>CHAPTER 32.</b> In Note 3, in the first line, amend the word "matters" to read "matter."			
32.03			In the fourth column, delete the main heading description and substitute the following:			
	3203.00	3203.00.00	"Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin."			
32.04			In the fourth column, delete the main heading description and substitute the following:			

FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			"Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined"			
32.05			In the fourth column, delete the main heading description and substitute the following:-			
	3205.00	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.			
			<b>CHAPTER 34.</b> In Note 5(d), insert the word "in" immediately after the word "dispersed."			
37.05			<b>CHAPTER 37.</b> In the fourth column, amend the word "cinematograph" to read "cinematographic" in the main heading description.			
37.06			In the fourth column, amend the first word "Cinematograph" to read "Cinematographic" in the main heading description.			

FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			<p><b>CHAPTER 39.</b>                      In Note 9, in the third line, delete the words "plastic layers" and substitute the words "layer of plastics".</p> <p>In Note 10, in the last line in brackets, delete the comma appearing immediately after the word "cut".</p>			
42.02			<p><b>CHAPTER 42.</b>                      In Note 2(a), delete the words "of plastic sheeting" and substitute the words "of sheeting of plastics"</p> <p>In the fourth column, amend the words "plastic sheeting" to read "sheeting of plastics" in the main heading description.</p>			
44.03	4403.91	4403.91.00	<p><b>CHAPTER 44.</b>                      In the fourth column, insert the brackets and the words "(<i>Quercus spp.</i>)" immediately after the word "oak"</p>			
	4403.92	4403.92.00	<p>In the fourth column, insert the brackets and words ("<i>Fagus spp.</i>") immediately after the word "beech".</p>			

## FIRST SCHEDULE- (CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
44.07	4407.91	4407.91.00	In the fourth column, insert the brackets and words (" <i>Quercus spp.</i> ") immediately after the word "oaks".			
	4407.92	4407.92.00	In the fourth column, insert the brackets and words (" <i>Fagus spp.</i> ") immediately after the word "beech".			
			<b>CHAPTER 48.</b> In Note 1(f), amend the words "plastic sheeting" to read "sheeting of plastics". In Note 8(a)(iii); amend the words "plastic layer" to read "layer of plastics".			
49.05			<b>CHAPTER 49.</b> In the fourth column, insert a comma immediately after the word "kinds" in the main heading description.			
	4905.91	4905.91.00	In the fourth column, delete the hyphen between the words "book" and "form."			
49.07			In the fourth column, delete the words "cheque forms; banknotes," in the main heading description and substitute the words "banknotes; cheque forms;"			

**FIRST SCHEDULE- (CONTD.)**

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Amendments to Text</b>	<b>Import Duty</b>	<b>S.I.T.C. No.</b>	<b>Unit of Quantity</b>
			<p><b>SECTION XI.</b> In Note 7(c), insert the word "material" in the second line after the word "textile"</p>			
51.11			<p><b>CHAPTER 51.</b> In the subheading description, and, immediately above the description of tariff No.5111.11.00, insert the word "of" immediately after the word "or"</p>			
51.12			<p>In the subheading description and immediately above the description of tariff No.5112.11.00, insert the word "of" immediately after the word "or"</p>			
54.07	5407.10	5407.10.00	<p><b>CHAPTER 54.</b> In the fourth column, delete the comma appearing immediately after the word "polyamides" from the tariff description.</p>			
			<p><b>CHAPTER 56.</b> In Note 3(c), insert the word "material" in the second line immediately after the word "textile".</p>			
56.07			<p>In the fourth column, amend the word "rope" to read "ropes" in the main heading description.</p>			

**FIRST SCHEDULE-(CONTD.)**

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			<p><b>CHAPTER 58.</b> In Note 2, number the second paragraph as number 3 and amend the word "purpose" therein to read "purposes".</p> <p><b>CHAPTER 59.</b> In Note 6(a), delete the words "belts or" and insert a comma and the words and comma "of textile material," immediately after the word "belting". In Note 7(a)(iv), amend the word "fabric" to read "fabrics".</p>			
59.11	5911.10	5911.10.00	<p>In the fourth column, delete the tariff description and substitute the following-</p> <p>"Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes"</p>			
61.04			<p><b>CHAPTER 61.</b> In Note 8, amend the word "concerning" appearing in the second line to read "covering". In the fourth column, insert the word "blazers," immediately after</p>			

## FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			the word " jackets" in the main heading description.			
	6104.31		Immediately above the description of tariff No.6104.31.00, delete the colon after the word "jackets" and insert the words and colon "and blazers:" in the subheading description.			
			<b>CHAPTER 62.</b> In Note 8, amend the word "concering" to read "covering"			
62.04			In the fourth column, insert the word and comma "blazers," immediately after the word "jackets" in the main heading description.			
	6204.31		In the fourth column, amend the subheading description by deleting the colon after the word "jackets" and inserting the words and colon "and blazers:"			
63.06			<b>CHAPTER 63.</b> In the fourth column, delete the main heading description and substitute the following : "Tarpaulins, awnings and sunblinds ; tents; sails for boats, sailboards or landcraft; camping goods."			

**FIRST SCHEDULE-(CONTD.)**

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Amendments to Text</b>	<b>Import Duty</b>	<b>S.I.T.C. No.</b>	<b>Unit of Quantity</b>
<b>6A.06</b>			<b>CHAPTER 64.</b> Delete all references to H.S. Code 6406.20 and substitute the following:-			
	6406.20		Outer soles and heels, of rubber or plastics.			
		6406.20.10	Rubber soles and heels for making sandals.	35%	851 921 00	Pair
		6406.20.20	Rubber soles and heels for making football boots and spiked athletic shoes.	45%	851 922 00	Pair
		6406.20.30	Other rubber soles and heels.	45%	851 923 00	Pair
		6406.20.40	Plastic soles and heels for making sandals.	45%	851 924 00	Pair
		6406.20.50	Plastic soles and heels for making football boots and spiked athletic shoes.	45%	851 925 00	Pair
		6406.20.90	Other	45%	851 929 00	Pair

**CHAPTER 70.**

In Note 1(c), insert the word "of" immediately after the word "material" and delete the brackets.

**CHAPTER 71.**

In Note 10, in the third line delete the word "and" which appears immediately before the word "hairpins" and substitute the word "or".

FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			<b>CHAPTER 72.</b> In Note 1(k), in the third paragraph, insert a comma immediately after the word "size" in the first line. In Subheading Note 1(a), delete the words "separately or together", and substitute the words "one or more of the following elements in the specified proportions".			
72.10	7210.70	7210.70.00	In the fourth column, delete the word "plastic" and insert the words "with plastics" immediately after the word "coated" in the tariff description.			
72.12	7212.40	7212.40.00	In the fourth column, delete the word "plastics" and insert the words "with plastic" immediately after the word "coated" in the tariff description.			
			<b>CHAPTER 73.</b>			
73.04	7304.20	7304.20.00	In the fourth column, delete the word "the" immediately before the word "drilling" in the tariff description.			
73.05	7305.20	7305.20.00	In the fourth column, delete the word "the" immediately before the word "drilling" in the tariff description.			

## FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
73.06	7306.20	7306.20.00	In the fourth column, delete the word "the" immediately before the word "drilling" in the tariff description.			
73.14	7314.42	7314.42.00	In the fourth column, delete the description and substitute the following : "Coated with plastics."			
73.18			In the fourth column, delete the hyphen appearing between the words "coach" and "screws" in the main heading description.			
73.21	7321.81	7321.81.00	In the fourth column, insert the word "for" immediately before the word "both"			
			<b>CHAPTER 74.</b> In Note 1(b)(i), delete the words "shall be" and substitute the word "is"			
			In Note 1(g), in the sixth line, insert a comma immediately after the word "size".			
			<b>CHAPTER 75.</b> In Note 1(d), in the sixth line, insert a comma immediately after the word "size"			

FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			In subheading Note 1(b)(i), amend the words "shall be" to read "is".			
			<b>CHAPTER 76.</b> In Note 1(d), in the sixth line, insert a comma immediately after the word "size". In subheading Note 1(b)(i), delete the words "shall be" and substitute the word "is".			
			<b>CHAPTER 78.</b> In Note 1(d), in the sixth line, insert a comma immediately after the word "size".			
			<b>CHAPTER 79.</b> In Note 1(d), in the sixth line, insert a comma immediately after the word "size".			
			<b>CHAPTER 80.</b> In Note 1(d), in the sixth line, insert a comma immediately after the word "size". In subheading Note 1(b), delete the words "shall be" and substitute the word "is".			
82.01			<b>CHAPTER 82.</b> In the fourth column, amend the tariff main heading description by inserting the words "and prunners" immediately after the word "secateurs" in the fourth line.			

**FIRST SCHEDULE-(CONTD.)**

<b>Heading No.</b>	<b>H.S. Code</b>	<b>Tariff No.</b>	<b>Amendments to Text</b>	<b>Import Duty</b>	<b>S.I.T.C. No.</b>	<b>Unit of Quantity</b>
		8201.50.00	In tariff No.8201.50.00, delete the description in the fourth column and substitute the following: "Secateurs and similar one-handed pruners and shears (including poultry shears)"			
	8201.90	8201.90.00	Delete all references to tariff No.8201.90.00 and substitute the following: "Other hand tools of a kind used in agriculture, horticulture and forestry".			
		8201.90.10	Blanks and similar unfinished hand tools without the handles	80%	695 191 00	Number
		8201.90.90	Other	80%	695 199 00	Number
			<b>SECTION XVI.</b> Note 1: delete paragraph (a) and substitute the following- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading No.40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for the other technical uses, of vulcanized rubber other than hard rubber (heading No.40.16);			
84.16			<b>CHAPTER 84.</b> In the fourth column, amend the main heading description by			

FIRST SCHEDULE- (CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			inserting the words "including their" immediately before the words "mechanical grates".			
		8416.30.00	In the fourth column, amend the tariff description by inserting the words "including their" immediately before the words "mechanical grates".			
84.18	8418.50		In the fourth column, delete the sub-heading description and substitute the following: "Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture"			
84.19	8419.60	8419.60.00	In the fourth column, delete from the tariff description the words "gas" and substitute the words "other gases".			
84.79	8479.20	8479.20.00	In the second line and immediately after the word "manufacture" amend the word "of" to read "or" in the tariff description.  Delete all references to tariff Nos. 8479.81.00, 8479.82.00, 8479.89.00 and 8479.90.00 and substitute the following:-			

## FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			Other machines and mechanical appliances:			
	8479.81	8479.81.00	For treating metal, including electric wire, coil winders.	15%	728 460 00	Number
	8479.82	8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines.	25%	728 492 00	Number
	8479.89	8479.89.00	Other.	25%	728 499 00	Number
84.85	8479.90	8479.90.00	Parts.	15%	728 550 00	Number
	8485.10	8485.10.00	In the fourth column, insert the words "or boats" immediately after the word "ships".			
			<b>CHAPTER 85.</b>			
			In Note 5(c), insert a comma immediately after the word "passive".			
85.32	8532.10	8532.10.00	In the fourth column, amend the word "kVar" to read "kvar" in the tariff description.			
85.44	8544.20	8544.20.10	In the fourth column, amend the figures and letters "7.7 mm" to read "7.7cm" in the tariff description.			
		8544.49.20	In the fourth column, amend the figures and letters "7.7mm" to read "7.7cm" in the tariff description.			

FIRST SCHEDULE- (CONTD. )

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
		8544.59.20	In the fourth column, amend the figures and letters "7.7mm" to read "7.7cm" in the tariff description.			
		8544.60.20	In the fourth column, amend the figures and letters "7.7mm" to read "7.7cm" in the tariff description.			
87.02	8702.10		<p><b>CHAPTER 87.</b>                      Immediately before the description of tariff Nos. 8702.10.21 and 8702.90.21, delete the description "with a seating capacity of 14 passengers or more but not more than 25 passengers" and substitute the description " with a seating capacity of more than 14 passengers but not more than 25 passengers"</p>			
89.07			<p><b>CHAPTER 89.</b>                      In the fourth column, insert a hyphen immediately after the word "landing" in the main heading description.</p>			

FIRST SCHEDULE-(CONTD.)

Heading No.	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
		<p><b>CHAPTER 90.</b>                      In the fourth column, delete the main heading description and substitute the following:</p> <p>"Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection."</p>			
	9011.20	9011.20.00			
		<p>In the fourth column, delete the tariff description and substitute the following:</p> <p>"Other microscopes, for photomicrography, cinephotomicrography or microprojection."</p>			
93.01	9301.00	9301.00.00			
		<p><b>CHAPTER 93</b>                      In the fourth column, insert in the main tariff description the word "the" immediately before the word "arms"</p>			

## FIRST SCHEDULE-(CONTD.)

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
			<b>CHAPTER 94.</b> In Note 1(e), delete the word "refrigerators" and substitute the words "refrigerating or freezing equipment".			
94.04			Delete all references to tariff Nos. 9404.21.00, 9404.29.00, 9404.30.00 and 9404.90.00 and insert the following.  Mattresses:			
		9404.21.00	of cellular rubber or plastics, whether or not covered.	80%	821 230 00	Number
		9404.29.00	Of other materials.	80%	821 250 00	Number
		9404.30.00	Sleeping bags.	80%	821 270 00	Number
		9404.90.00	Other.	80%	821 290 00	Number
94.05	9405.10	9405.10.00	In the fourth column, amend the word "thorough-fares" in the last line to read "thoroughfares" in the tariff description.			
			<b>CHAPTER 95.</b> In Note 1(h), insert a hyphen between the words "walking" and "sticks".			

SECOND SCHEDULE

(S. 33)

(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 second and third columns and substitute the rates of duty respectively set out in the fourth column:-

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0201.10	0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.	70%
0201.20	0201.20.00	Other cuts with bovine animals, fresh or chilled.	70%
0201.30	0201.30.00	Boneless meat of bovine animals, fresh or chilled.	70%
0202.10	0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.	70%
0202.20	0202.20.00	Other cuts with bone in of bovine animals, frozen.	70%
0202.30	0202.30.00	Boneless meat of bovine animals, frozen.	70%
0203.11	0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.	70%
0203.12	0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.	70%
0203.19	0203.19.00	Other meat of swine, fresh or chilled.	70%
0203.21	0203.21.00	Carcasses and half-carcasses of swine, frozen.	70%
0203.22	0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.	70%
0203.29	0203.29.00	Other meat of swine, frozen.	70%
0204.10	0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.	50%
0204.21	0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.	70%
0204.22	0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.	70%
0204.23	0204.23.00	Boneless meat of sheep, fresh or chilled.	70%
0204.30	0204.30.00	Carcasses and half-carcasses of lamb, frozen.	70%
0204.41	0204.41.00	Carcasses and half-carcasses of sheep, frozen.	70%
0204.42	0204.42.00	Other cuts with bone in of sheep, frozen.	70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0204.43	0204.43.00	Other boneless meat of sheep, frozen.	70%
0204.50	0204.50.00	Meat of goats, fresh, chilled or frozen.	70%
0205.00	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	70%
0206.10	0206.10.00	Edible offal of bovine animals, fresh or chilled.	70%
0206.21	0206.21.00	Tongues of bovine animals, frozen.	70%
0206.22	0206.22.00	Livers of bovine animals, frozen.	70%
0206.29	0206.29.00	Other edible offal, of bovine animals, frozen.	70%
0206.30	0206.30.00	Edible offal of swine, fresh or chilled.	70%
0206.41	0206.41.00	Livers of swine, frozen.	70%
0206.49	0206.49.00	Other edible offal of swine, frozen.	70%
0206.80	0206.80.00	Edible offal of horses, asses, mules, hinnies, goats and sheep, fresh or chilled.	70%
0206.90	0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.	70%
0207.10	0207.10.00	Poultry not cut in pieces, fresh or chilled.	70%
0207.21	0207.21.00	Fowls of the species <i>Gallus domesticus</i> , frozen.	70%
0207.22	0207.22.00	Turkeys not cut in pieces, frozen.	70%
0207.23	0207.23.00	Ducks, geese and guinea fowls, not cut in pieces, frozen.	70%
0207.31	0207.31.00	Fatty livers of geese or ducks, fresh or chilled.	50%
0207.39	0207.39.00	Other poultry cuts and offal, fresh or chilled.	70%
0207.41	0207.41.00	Poultry cuts and offal, other than livers of fowls of the species, <i>Gallus domesticus</i> , frozen.	70%
0207.42	0207.42.00	Poultry cuts and offal other than livers, of turkeys, frozen.	70%
0207.43	0207.43.00	Poultry cuts and offal other than livers, of ducks, geese or guinea fowls, frozen.	70%
0207.50	0207.50.00	Poultry livers, frozen.	50%

## SECOND SCHEDULE - (CONTD.)

1991

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0208.10	0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.	70%
0208.20	0208.20.00	Frogs' legs, fresh, chilled or frozen.	70%
0208.90	0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.	70%
0209.00	0209.00.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.	70%
0210.11	0210.11.00	Hams, shoulders and cuts thereof, with bone in.	70%
0210.12	0210.12.00	Bellies (streaky) of swine and cuts thereof salted, in brine, dried, or smoked.	70%
0210.19	0210.19.00	Other meat of swine, salted, dried or smoked.	70%
0210.20	0210.20.00	Meat and edible meat offal, of bovine animals, salted, in brine, dried or smoked.	70%
0210.90	0210.90.00	Other meat and edible meat offal, including edible flours and meal, salted, in brine, dried or smoked.	70%
0301.10	0301.10.00	Ornamental live fish.	50%
0301.91	0301.91.00	Live trout.	50%
0301.92	0301.92.00	Live eels.	50%
0301.93	0301.93.00	Live carp.	50%
0301.99	0301.99.00	Other live fish.	50%
0302.11	0302.11.00	Trout, fresh or chilled.	70%
0302.12	0302.12.00	Pacific, Atlantic and Danube Salmon, fresh or chilled.	70%
0302.19	0302.19.00	Other salmonidae, fresh or chilled.	70%
0302.21	0302.21.00	Halibut, fresh or chilled.	70%
0302.22	0302.22.00	Plaice, fresh or chilled.	70%
0302.23	0302.23.00	Sole, fresh or chilled.	70%
0302.29	0302.29.00	Other flat fish, fresh or chilled.	70%
0302.31	0302.31.00	Albacore or longfinned tunas, fresh or chilled.	70%
0302.32	0302.32.00	Yellowfin tunas, fresh or chilled.	70%

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## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0302.33	0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.	70%
0302.39	0302.39.00	Other tunas, fresh or chilled.	70%
0302.40	0302.40.00	Herrings, fresh or chilled.	70%
0302.50	0302.50.00	Cod, fresh or chilled.	50%
0302.61	0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.	70%
0302.62	0302.62.00	Haddock, fresh or chilled.	70%
0302.63	0302.63.00	Coalfish, fresh or chilled.	70%
0302.64	0302.64.00	Mackerel, fresh or chilled.	70%
0302.65	0302.65.00	Dogfish and other sharks, fresh or chilled.	70%
0302.66	0302.66.00	Eels, fresh or chilled.	70%
0302.69	0302.69.00	Other fish, fresh or chilled.	70%
0302.70	0302.70.00	Fish livers and roes, fresh or chilled.	70%
0303.10	0303.10.00	Pacific salmon ( <i>Oncorhynchus spp.</i> )	70%
0303.21	0303.21.00	Trout, frozen.	70%
0303.22	0303.22.00	Atlantic salmon and Danube salmon, frozen.	70%
0303.29	0303.29.00	Other salmonidae, frozen.	70%
0303.31	0303.31.00	Halibut, frozen.	70%
0303.32	0303.32.00	Plaice, frozen.	70%
0303.33	0303.33.00	Sole, frozen.	70%
0303.39	0303.39.00	Other flat fish, frozen.	70%
0303.41	0303.41.00	Albacore or longfinned tunas, frozen.	70%
0303.42	0303.42.00	Yellowfin tunas, frozen.	70%
0303.43	0303.43.00	Skipjack or stripe-bellied bonito, frozen.	70%
0303.49	0303.49.00	Other tunas, frozen.	70%
0303.50	0303.50.00	Herrings, frozen.	70%
0303.60	0303.60.00	Cod, frozen.	70%
0303.71	0303.71.00	Sardines, frozen.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0303.72	0303.72.00	Haddocks, frozen.	70%
0303.73	0303.73.00	Coalfish, frozen.	70%
0303.74	0303.74.00	Mackerel, frozen.	70%
0303.75	0303.75.00	Dogfish and other sharks, frozen.	70%
0303.76	0303.76.00	Eels, frozen.	70%
0303.77	0303.77.00	Sea bass, frozen.	70%
0303.78	0303.78.00	Hake, frozen.	70%
0303.79	0303.79.00	Other fish, frozen.	70%
0303.80	0303.80.00	Fish livers and roes, frozen.	70%
0304.10	0304.10.00	Fish fillets, fresh or chilled.	70%
0304.20	0304.20.00	Fish fillets, frozen.	70%
0304.90	0304.90.00	Other fish fillets and other fish meat, chilled.	70%
0305.10	0305.10.00	Fish meal fit for human consumption.	50%
0305.20	0305.20.00	Fish livers and roes, dried, smoked, salted or in brine.	70%
0305.30	0305.30.00	Fish fillets, dried, salted or in brine, but not smoked.	70%
0305.41	0305.41.00	Smoked salmon, including fillets.	70%
0305.42	0305.42.00	Smoked herrings, including fillets.	70%
0305.49	0305.49.00	Other smoked fish, including fillets.	70%
0305.51	0305.51.00	Cod, dried, whether or not salted, but not smoked.	70%
0305.59	0305.59.00	Other dried fish, whether or not salted, but not smoked.	70%
0305.61	0305.61.00	Herrings, salted, but not dried or smoked in brine.	70%
0305.62	0305.62.00	Cod, salted but not dried or smoked, in brine.	70%
0305.63	0305.63.00	Anchovies, salted but not dried or smoked, in brine.	70%
0305.69	0305.69.00	Other fish, salted but not dried or smoked, in brine.	70%
0306.11	0306.11.00	Rock lobster and other sea crawfish, frozen.	50%
0306.12	0306.12.00	Lobsters, frozen.	50%
0306.13	0306.13.00	Shrimps and prawns, frozen.	50%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0306.14	0306.14.00	Crabs, frozen.	50%
0306.19	0306.19.00	Other crustaceans, frozen.	50%
0306.21	0306.21.00	Rock lobster and other sea crawfish, not frozen.	50%
0306.22	0306.22.00	Lobsters, not frozen.	50%
0306.23	0306.23.00	Shrimps and prawns, not frozen.	50%
0306.24	0306.24.00	Crabs, not frozen.	50%
0306.29	0306.29.00	Other crustaceans, not frozen.	50%
0307.10	0307.10.00	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine.	50%
0307.21	0307.21.00	Scallops, live, fresh or chilled.	50%
0307.29	0307.29.00	Other scallops, excluding live, fresh or chilled.	50%
0307.31	0307.31.00	Mussels, live, fresh or chilled.	50%
0307.39	0307.39.00	Other mussels, excluding live, fresh or chilled.	50%
0307.41	0307.41.00	Cuttle fish and squid, live, fresh or chilled.	50%
0307.49	0307.49.00	Other cuttle fish and squid, excluding live, fresh.	50%
0307.51	0307.51.00	Octopus, live, fresh or chilled.	50%
0307.59	0307.59.00	Other octopus, excluding live, fresh or chilled.	50%
0307.60	0307.60.00	Snails, other than sea snails.	50%
0307.91	0307.91.00	Other molluscs, live, fresh or chilled.	50%
0307.99	0307.99.00	Other molluscs, excluding live, fresh or chilled.	50%
0401.10	0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	70%
0401.20	0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.	70%

SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0401.30	0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.	70%
0402.10	0402.10.00	Milk and cream, in powder, granules or other solid forms, of a fat content by weight, not exceeding 1.5%.	50%
0402.21	0402.21.00	Milk and cream, not containing added sugar or other sweetening matter.	50%
0402.29	0402.29.10	Milk and cream, in powder or granules, or other solid forms, of a fat content by weight exceeding 1.5% specially prepared for infants.	40%
	0402.29.90	Other milk and cream concentrated in powder or granules, of a fat content exceeding 1.5% containing added sugar or other sweetening matter.	50%
0402.91	0402.91.00	Milk and cream, not containing added sugar or other sweetening matter.	50%
0402.99	0402.99.10	Other milk and cream, concentrated or containing added sugar or other sweetening matter, specially prepared for infants.	40%
	0402.99.90	Other milk and cream, concentrated or containing added sugar or other sweetening matter, in other forms, other than powder, granules or other solid forms.	50%
0403.10	0403.10.00	Yoghurt.	50%
0403.90	0403.90.00	Other butter milk, curdled milk and cream whether or not containing added sugar or flavoured or containing added fruit or cocoa.	50%
0404.10	0404.10.00	Whey, whether or not concentrated or containing added sugar or other sweetening matter.	50%
0404.90	0404.90.00	Other products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter n.e.s.	50%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0405.00	0405.00.10	Butter.	70%
	0405.00.20	Ghee (clarified butter).	70%
	0405.00.90	Other fats and oils derived from milk.	70%
0406.10	0406.10.00	Fresh cheese.	70%
0406.20	0406.20.00	Grated or powdered cheese of all kinds.	70%
0406.30	0406.30.00	Processed cheese, not grated or powdered.	70%
0406.40	0406.40.00	Blue-veined cheese.	70%
0406.90	0406.90.00	Other cheese.	70%
0407.00	0407.00.00	Bird's eggs, in shell, fresh.	70%
0408.11	0408.11.00	Egg-yolks, dried.	50%
0408.19	0408.19.00	Egg yolks, other than dried.	50%
0408.91	0408.91.00	Birds' eggs, not in shell, dried.	50%
0408.99	0408.99.00	Birds' eggs, not in shell, other than dried.	50%
0409.00	0409.00.00	Natural honey.	70%
0410.00	0410.00.00	Edible products of animal origin.	70%
0501.00	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	70%
0502.10	0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof.	30%
0502.90	0502.90.00	Badger hair and other brush making hair and waste thereof.	30%
0503.00	0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	30%
0504.00	0504.00.90	Guts, bladders and stomachs of animals.	70%
0511.91	0511.91.10	Fish waste.	30%
	0511.91.90	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0511.99	0511.99.90	Other animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	35%
0603.10	0603.10.10	Cut flowers, fresh.	50%
	0603.10.20	Flower buds, fresh.	50%
0603.90	0603.90.00	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.	50%
0604.10	0604.10.00	Mosses and lichens.	50%
0604.91	0604.91.00	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes.	50%
0604.99	0604.99.00	Other foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.	50%
0701.10	0701.10.00	Potato seed, fresh or chilled.	70%
0701.90	0701.90.00	Potato, other than seed, fresh or chilled.	70%
0702.00	0702.00.00	Tomatoes, fresh or chilled.	70%
0703.10	0703.10.00	Onions and shallots, fresh or chilled.	70%
0703.20	0703.20.00	Garlic, fresh or chilled.	70%
0703.90	0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.	70%
0704.10	0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.	70%
0704.20	0704.20.00	Brussels sprouts, fresh or chilled.	70%
0704.90	0704.90.00	Other cabbages, kohlrabi, kale and similar edible brassica fresh or chilled.	70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0705.11	0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.	70%
0705.19	0705.19.00	Other lettuce, fresh or chilled.	70%
0705.21	0705.21.00	Witloof chicory, fresh or chilled.	70%
0705.29	0705.29.00	Other chicory, fresh or chilled.	70%
0706.10	0706.10.00	Carrots and turnips, fresh or chilled.	70%
0706.90	0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	70%
0707.00	0707.00.00	Cucumbers and gherkins, fresh or chilled.	70%
0708.10	0708.10.00	Peas, shelled or unshelled, fresh or chilled.	70%
0708.20	0708.20.00	Beans, shelled or unshelled, fresh or chilled.	70%
0708.90	0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.	70%
0709.10	0709.10.00	Globe artichokes, fresh or chilled.	70%
0709.20	0709.20.00	Asparagus, fresh or chilled.	70%
0709.30	0709.30.00	Aubergines (egg-plants), fresh or chilled.	70%
0709.40	0709.40.00	Celery other than celeriac, fresh or chilled.	70%
0709.51	0709.51.00	Mushrooms, fresh or chilled.	70%
0709.52	0709.52.00	Truffles, fresh or chilled.	70%
0709.60	0709.60.00	Fruits of the <i>genus Capsicum</i> or of the <i>genus Pimenta</i> , fresh or chilled.	70%
0709.70	0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.	70%
0709.90	0709.90.00	Other vegetables, fresh or chilled.	70%
0710.10	0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.	70%
0710.21	0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	70%
0710.22	0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0710.29	0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	70%
0710.30	0710.30.00	spinach, New Zealand spinach and orache spinach (garden spinach) (uncooked or cooked by steaming or boiling in water), frozen.	70%
0710.40	0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.	70%
0710.80	0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.	70%
0710.90	0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.	70%
0711.10	0711.10.00	Onions, 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.	70%
0711.20	0711.20.00	Olives.	70%
0711.30	0711.30.00	Capers, provisionally preserved (for example, sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	70%
0711.40	0711.40.00	Cucumbers and gherkins, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water in other preservative solutions), but unsuitable in that state for immediate consumption.	70%
0711.90	0711.90.00	Other vegetables, mixtures of vegetables 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.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0712.10	0712.10.00	Potatoes whether or not cut or sliced, but not further prepared.	70%
0712.20	0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.	70%
0712.30	0712.30.00	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared.	70%
0712.90	0712.90.00	Other vegetables, mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.	70%
0713.10	0713.10.00	Peas, dried, shelled, whether or not skinned or split.	70%
0713.20	0713.20.00	Chickpeas, dried, shelled, whether or not skinned or split.	70%
0713.31	0713.31.00	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried shelled, whether or not skinned or split.	70%
0713.32	0713.32.00	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Virgna angularis</i> ) dried, shelled, whether or not skinned or split.	70%
0713.33	0713.33.00	Kidney beans, including white peabeans ( <i>phaseolus vulgaris</i> ) dried, shelled; whether or not skinned or split.	70%
0713.39	0713.39.00	Other beans ( <i>Vigna spp.</i> , <i>Phaseolus spp.</i> ), dried shelled, whether or not skinned or split.	70%
0713.40	0713.40.00	Lentils, dried, shelled, whether or not skinned or split.	70%
0713.50	0713.50.00	Broad beans, ( <i>Vicia faba var. major</i> ) and horse beans ( <i>vicia faba var. equina</i> , <i>vicia faba var. minor</i> ) dried, shelled, whether or not skinned or split.	70%
0713.90	0713.90.00	Other dried leguminous vegetables, shelled, whether or not skinned or split.	70%
0714.10	0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.	70%
0714.20	0714.20.00	Sweet potatoes, fresh or dried, whether or not	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0714.90	0714.90.00	sliced or in the form of pellets. Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.	70%
0801.10	0801.10.00	Coconuts, fresh or dried, whether or not shelled or peeled.	70%
0801.20	0801.20.00	Brazil nuts, fresh or dried, whether or not shelled or peeled.	70%
0801.30	0801.30.10	Cashew nuts, fresh or dried, whether or not shelled or peeled.	50%
	0801.30.20	Cashew nut kernels.	70%
0802.11	0802.11.00	Almonds in shell, fresh or dried.	70%
0802.12	0802.12.00	Almonds, shelled, fresh or dried.	70%
0802.21	0802.21.00	Hazelnuts or filberts in shell, fresh or dried.	70%
0802.22	0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.	70%
0802.31	0802.31.00	Walnuts in shell.	70%
0802.32	0802.32.00	Walnuts shelled.	70%
0802.40	0802.40.00	Chestnuts ( <i>Castanea spp.</i> )	70%
0802.50	0802.50.00	Pistachios.	70%
0802.90	0802.90.10	Macadamia nuts, fresh or dried, whether or not shelled or peeled.	70%
	0802.90.20	Betel nuts.	70%
	0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.	70%
0803.00	0803.00.00	Bananas, including plantains, fresh or dried.	70%
0804.10	0804.10.00	Dates.	70%
0804.20	0804.20.00	Figs, fresh or dried.	50%
0804.30	0804.30.00	Pineapples, fresh or dried.	70%
0804.40	0804.40.00	Avocados, fresh or dried.	70%
0804.50	0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.	70%

SECOND SCHEDULE - (Contd.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0805.10	0805.10.00	Oranges, fresh or dried.	70%
0805.20	0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.	70%
0805.30	0805.30.00	Lemons and limes, fresh or dried.	70%
0805.40	0805.40.00	Grapefruit, fresh or dried.	70%
0805.90	0805.90.00	Other citrus fruit, fresh or dried.	70%
0806.10	0806.10.00	Grapes, fresh.	70%
0806.20	0806.20.00	Grapes, dried.	70%
0807.10	0807.10.00	Melons (including water melons), fresh.	70%
0807.20	0807.20.00	Pawpaws (papayas), fresh.	70%
0808.10	0808.10.00	Apples, fresh.	70%
0808.20	0808.20.00	Pears and quinces, fresh.	70%
0809.10	0809.10.00	Apricots, fresh.	70%
0809.20	0809.20.00	Cherries, fresh.	70%
0809.30	0809.30.00	Peaches, including nectarines, fresh.	70%
0809.40	0809.40.00	Plums and sloes, fresh.	70%
0810.10	0810.10.00	Strawberries, fresh.	70%
0810.20	0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.	70%
0810.30	0810.30.00	Black, white or red currants and gooseberries, fresh.	70%
0810.40	0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.	70%
0810.90	0810.90.00	Other fruit, fresh.	70%
0811.10	0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	70%
0811.20	0811.20.00	Raspberries, blackberries,	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0811.90	0811.90.00	mulberries loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	70%
0812.10	0812.10.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	70%
0812.20	0812.20.00	Cherries, 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.	70%
0812.90	0812.90.00	Strawberries, 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.	70%
0813.10	0813.10.00	Other fruit and nuts, 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.	70%
0813.20	0813.20.00	Apricots, dried.	70%
0813.30	0813.30.00	Prunes, dried.	70%
0813.40	0813.40.00	Apples, dried.	70%
0813.50	0813.50.00	Other dried fruit.	70%
0814.00	0814.00.00	Mixtures of fruits.	70%
		Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0901.11	0901.11.10	Arabica coffee, hulled, not roasted or decaffeinated.	70%
	0901.11.20	Robusta coffee, hulled, not roasted or decaffeinated.	70%
	0901.11.30	Arabica coffee, parchment, not roasted or decaffeinated.	50%
	0901.11.40	Robusta coffee, parchment, not roasted or decaffeinated.	50%
	0901.11.50	Arabica coffee, cherry, not roasted or decaffeinated.	50%
0901.11	0901.11.60	Robusta cherry.	70%
0901.11	0901.11.70	Triage.	70%
0901.12	0901.12.00	Decaffeinated coffee, not roasted.	50%
0901.21	0901.21.00	Coffee roasted, not decaffeinated.	70%
0901.22	0901.22.00	Coffee roasted, decaffeinated.	70%
0901.30	0901.30.00	Coffee husks and skins.	70%
0901.40	0901.40.00	Coffee substitutes containing coffee.	70%
0902.10	0902.10.00	Green tea (not fermented) in immediate packings of a content not exceeding 3Kg.	70%
0902.20	0902.20.00	Other green tea (not fermented).	70%
0902.30	0902.30.00	Black tea (fermented) and partly fermented tea in immediate packings of a content not exceeding 3Kg.	70%
0902.40	0902.40.00	Other black tea (fermented) and other partly fermented tea.	70%
0903.00	0903.00.00	Maté.	35%
0904.11	0904.11.00	Pepper, neither crushed nor ground.	70%
0904.12	0904.12.00	Pepper, crushed or ground.	70%
0904.20	0904.20.10	Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> , neither crushed nor ground.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0904.20	0904.20.90	Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> , crushed or ground.	70%
0905.00	0905.00.10	Vanilla, neither crushed nor ground.	35%
	0905.00.20	Vanilla, crushed or ground.	35%
0906.10	0906.10.00	Cinnamon and cinnamon-tree flowers, neither crushed nor ground.	70%
0906.20	0906.20.00	Cinnamon and cinnamon-tree flowers, crushed or ground.	70%
0907.00	0907.00.10	Cloves, (whole fruit, cloves and stems) neither crushed nor ground.	70%
	0907.00.20	Cloves, (whole fruit, cloves and stems), crushed or ground.	70%
0908.10	0908.10.10	Nutmeg, neither crushed nor ground.	70%
	0908.10.20	Nutmeg, crushed or ground.	70%
0908.20	0908.20.10	Mace, neither crushed nor ground.	70%
	0908.20.20	Mace, crushed or ground.	70%
0908.30	0908.30.10	Cardamoms, neither crushed nor ground.	70%
	0908.30.20	Cardamoms, crushed or ground.	70%
0909.10	0909.10.10	Seeds of anise or badian, neither crushed nor ground.	70%
	0909.10.20	Seeds of anise or badian, crushed or ground.	70%
0909.20	0909.20.10	Seeds of coriander, neither crushed nor ground.	70%
	0909.20.20	Seeds of coriander, crushed or ground.	70%
0909.30	0909.30.10	Seeds of cumin, neither crushed nor ground.	70%
	0909.30.20	Seeds of cumin, crushed or ground.	70%
0909.40	0909.40.10	Seeds of caraway, neither crushed nor ground.	70%
	0909.40.20	Seeds of caraway, crushed or ground.	70%
0909.50	0909.50.10	Seeds of fennel or juniper, neither crushed nor ground.	70%
	0909.50.20	Seeds of fennel or juniper, crushed or ground.	70%
0910.10	0910.10.10	Ginger, neither crushed nor ground.	70%
	0910.10.20	Ginger, crushed or ground.	70%
0910.20	0910.20.10	Saffron, neither crushed nor ground.	70%
	0910.20.20	Saffron, crushed or ground.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
0910.30	0910.30.10	Turmeric (curcuma), neither crushed nor ground.	70%
	0910.30.20	Turmeric (curcuma), crushed or ground.	70%
0910.50	0910.50.00	Curry.	70%
0910.91	0910.91.00	Mixtures of two or more of the products of Chapter 9.	70%
0910.99	0910.99.00	Other spices.	70%
1001.10	1001.10.00	Durum wheat.	2%
1001.90	1001.90.00	Other wheat and meslin.	2%
1101.00	1101.00.10	Wheat flour.	30%
	1101.00.20	Meslin flour.	30%
1102.10	1102.10.00	Rye flour.	30%
1102.20	1102.20.00	Maize (corn) flour.	30%
1102.30	1102.30.00	Rice flour.	30%
1102.90	1102.90.00	Other cereal flours.	30%
1103.11	1103.11.00	Groats and meal of wheat.	30%
1103.12	1103.12.00	Groats and meal of oats.	30%
1103.13	1103.13.00	Groats and meal of maize (corn).	30%
1103.14	1103.14.00	Groats and meal of rice.	30%
1103.19	1103.19.10	Groats and meal of meslin.	30%
	1103.19.90	Groats and meal of other cereals.	30%
1103.21	1103.21.00	Pellets of wheat.	30%
1103.29	1103.29.10	Pellets of meslin.	30%
	1103.29.20	Pellets of maize (corn).	30%
	1103.29.90	Pellets of other cereals.	30%
1104.11	1104.11.00	Rolled or flaked grains of barley.	70%
1104.12	1104.12.00	Rolled or flaked grains of oats.	70%
1104.19	1104.19.00	Rolled or flaked grain of other cereals.	70%
1104.21	1104.21.00	Barley otherwise worked.	70%
1104.22	1104.22.00	Oats, otherwise worked.	70%
1104.23	1104.23.00	Maize (corn) grains, otherwise worked.	70%
1104.29	1104.29.00	Other cereal grains, otherwise worked.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1104.30	1104.30.00	Germ of cereals, whole, rolled, flaked or ground.	70%
1105.10	1105.10.00	Flour and meal of potatoes.	70%
1105.20	1105.20.00	Flakes of potatoes.	70%
1106.10	1106.10.00	Flour and meal of the dried leguminous vegetables of heading No. 07.13.	70%
1106.20	1106.20.00	Flour and meal of sago, roots or tubers of heading No. 07.14.	70%
1106.30	1106.30.00	Flour, meal and powder of the products of Chapter 8.	70%
1107.10	1107.10.00	Malt, not roasted.	35%
1107.20	1107.20.00	Malt, roasted.	35%
1108.11	1108.11.00	Wheat starch.	70%
1108.12	1108.12.00	Maize (corn) starch.	70%
1108.13	1108.13.00	Potato starch.	70%
1108.14	1108.14.00	Manioc (cassava) starch.	70%
1108.19	1108.19.00	Other starches.	70%
1108.20	1108.20.00	Inulin.	70%
1109.00	1109.00.00	Wheat gluten, whether or not dried.	50%
1202.10	1202.10.00	Groundnuts, not roasted or otherwise worked, in shell.	30%
1202.20	1202.20.00	Groundnuts, not roasted or otherwise worked, shelled, whether or not broken.	30%
1203.00	1203.00.00	Copra.	30%
1204.00	1204.00.00	Linseed, whether or not broken.	30%
1207.10	1207.10.00	Palm nuts and kernels, whether or not broken.	30%
1207.30	1207.30.00	Castor oil seeds, whether or not broken.	30%
1207.40	1207.40.00	Sesamum seeds, whether or not broken.	30%
1207.50	1207.50.00	Mustard seeds, whether or not broken.	30%
1207.60	1207.60.00	Safflower seeds, whether or not broken.	30%
1207.91	1207.91.00	Poppy seeds, whether or not broken.	30%
1207.92	1207.92.00	Shea nuts (karite nuts), whether or not broken.	30%
1207.99	1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1208.10	1208.10.00	Flours and meals of soya beans.	40%
1208.90	1208.90.00	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	40%
1210.10	1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets, fresh or dried.	30%
1210.20	1210.20.00	Hop cones, ground, powdered or in the form of pellets, fresh or dried; lupulin.	30%
1211.10	1211.10.00	Liquorice roots.	30%
1211.20	1211.20.00	Ginseng roots.	30%
1211.90	1211.90.10	Cinchona bark.	30%
	1211.90.90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	30%
1212.10	1212.10.00	Locust beans, including locust bean seeds.	70%
1212.20	1212.20.00	Seaweeds and other algae.	30%
1212.30	1212.30.00	Apricot, peach or plum stones.	70%
1212.91	1212.91.00	Sugar beet, other than seed.	50%
1212.92	1212.92.00	Sugar cane, other than seed.	50%
1212.99	1212.99.00	Fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, n.e.s.	70%
1213.00	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	30%
1214.10	1214.10.00	Lucerne ( <i>alfalfa</i> ) meal and pellets.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1214.90	1214.90.00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	30%
1302.13	1302.13.00	Vegetable saps and extracts of hops.	30%
1302.14	1302.14.00	Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone.	35%
1401.10	1401.10.00	Bamboos used primarily for plaiting.	70%
1401.20	1401.20.00	Rattans used primarily for plaiting.	70%
1401.90	1401.90.00	Other vegetable materials of a kind used primarily for plaiting.	70%
1402.10	1402.10.00	Kapok of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.	30%
1402.91	1402.91.00	Vegetable hair of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.	30%
1402.99	1402.99.00	Other vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.	30%
1403.10	1403.10.00	Broomcorn of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.	30%
1403.90	1403.90.00	Other vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.	30%
1404.10	1404.10.10	Mangrove bark of a kind used primarily in dyeing or tanning.	30%
	1404.10.20	Wattle bark of a kind used primarily in dyeing or tanning.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	1404.10.30	Annatto seed, whole or in powder form, of a kind used primarily in dyeing or tanning.	30%
	1404.10.90	Other raw vegetable material of a kind used primarily in dyeing or tanning.	50%
1404.90	1404.90.10	Hard seeds, pins, hulls and nuts of a kind used for carving (for example, corozo and dom).	30%
	1404.90.20	Pyrethrum marc.	35%
1501.00	1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	30%
	1502.00.90	Other fats of bovine animals, sheep or goats.	70%
1507.90	1507.90.00	Other soya bean oil and its fractions.	50%
1508.90	1508.90.00	Other refined or semi-refined groundnut oil and its fractions.	70%
1509.90	1509.90.00	Other olive oil and its fractions.	50%
1511.90	1511.90.00	Palm oil, refined.	50%
1512.19	1512.19.10	Other oil of sunflower seed.	50%
	1512.19.20	Other oil of safflower seed.	50%
1512.29	1512.29.00	Other cotton-seed oil and its fractions.	70%
1513.19	1513.19.00	Other coconut oil and its fractions.	50%
1513.29	1513.29.10	Palm kernel oil, refined.	50%
	1513.29.20	Babassu oil, refined.	50%
1514.90	1514.90.00	Rape, colza or mustard oil and their fractions semi-refined or refined.	70%
1515.19	1515.19.00	Other oil of linseed and its fractions.	35%
1515.29	1515.29.00	Other maize (corn) oil and its fractions.	70%
1515.30	1515.30.00	Castor oil and its fractions.	40%
1515.40	1515.40.00	Tung oil and its fractions.	40%
1515.50	1515.50.00	Sesame oil and its fractions.	40%
1515.60	1515.60.00	Jojoba oil and its fractions.	40%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1515.90	1515.90.10	Hemp-seed oil.	40%
	1515.90.90	Other fixed vegetable oil.	40%
1516.20	1516.20.00	Vegetable fats and oils and their fractions.	40%
1517.10	1517.10.00	Margarine, excluding liquid margarine.	70%
1517.90	1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats.	70%
1518.00	1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	40%
1519.11	1519.11.00	Stearic acid.	25%
1519.12	1519.12.00	Oleic acid.	25%
1519.13	1519.13.00	Tall oil fatty acids.	25%
1519.19	1519.19.00	Other industrial monocarboxylic fatty acids.	25%
1519.20	1519.20.00	Acid oils from refining.	30%
1521.10	1521.10.00	Vegetables waxes.	30%
1521.90	1521.90.10	Spermaceti, crude, pressed, whether or not refined or coloured.	30%
	1521.90.90	Other beeswax and insect waxes and spermaceti whether or not refined or coloured.	30%
1522.00	1522.00.90	Other residues resulting from the treatment of fatty substances or animal or vegetable waxes.	30%
1601.00	1601.00.00	Sausages and similar meat, meat offal or blood; food preparations based on these products.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1602.10	1602.10.00	Homogenised preparations of meat, meat offal or blood.	70%
1602.20	1602.20.00	Other prepared or preserved meat of liver of any animal.	70%
1602.31	1602.31.00	Other prepared or preserved meat, meat offal or blood of turkeys.	70%
1602.39	1602.39.00	Prepared or preserved meat, meat offal or blood of other poultry.	70%
1602.41	1602.41.00	Hams and cuts thereof.	70%
1602.42	1602.42.00	Shoulders and cuts thereof.	70%
1602.49	1602.49.00	Other prepared or preserved meat of swine, including mixtures.	70%
1602.50	1602.50.10	Canned beef, of bovine animals.	70%
	1602.50.90	Other prepared or preserved meat, meat offal or blood, of bovine animals.	70%
1602.90	1602.90.00	Other prepared or preserved meat, meat offal including preparations of blood of any animal.	70%
1603.00	1603.00.10	Extracts and juices of meat.	50%
	1603.00.90	Other extracts and juices of fish, or crustaceans, molluscs or other aquatic invertebrates.	35%
1604.11	1604.11.00	Salmon, prepared or preserved, whole or in pieces.	35%
1604.12	1604.12.00	Herrings, prepared or preserved, whole or in pieces.	35%
1604.13	1604.13.00	Sardines, sardinella and brisling or sprats.	35%
1604.14	1604.14.00	Tunas, skipjack and bonito ( <i>Sarda spp.</i> ).	35%
1604.15	1604.15.00	Mackerel, prepared or preserved, whole or in pieces.	35%
1604.16	1604.16.00	Anchovies, prepared or preserved, whole or in pieces.	35%
1604.19	1604.19.00	Other fish, prepared or preserved, whole or in pieces.	35%
1604.20	1604.20.00	Other prepared or preserved fish.	35%
1604.30	1604.30.00	Caviar and caviar substitutes.	35%
1605.10	1605.10.00	Crab, prepared or preserved.	50%
1605.20	1605.20.00	Shrimps and prawns, prepared or preserved.	50%
1605.30	1605.30.00	Lobster, prepared or preserved.	50%
1605.40	1605.40.00	Other crustaceans, prepared or preserved.	50%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1605.90	1605.90.00	Other aquatic invertebrates, prepared or preserved.	50%
1701.11	1701.11.10	Jaggery.	Per ton shs. 1210/=
			or 70%
1701.11	1701.11.90	Other cane sugar.	Per ton shs. 1210/=
			or 70%
1701.12	1701.12.00	Beet sugar.	Per ton shs. 1210/=
			or 70%
1701.99	1701.99.00	Other chemically pure sucrose, in solid form.	Per ton shs. 1210/=
			or 35%
1702.20	1702.20.00	Maple sugar and maple syrup.	30%
1702.30	1702.30.10	Glucose and dextrose including syrup.	30%
1702.40	1702.40.10	Glucose and dextrose including syrup.	30%
1702.40	1702.40.20	Glucose monohydrate (medicinal glucose) including syrup.	30%
1702.60	1702.60.00	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose.	30%
1702.90	1702.90.00	Other sugar including invert sugar.	30%
1703.10	1703.10.00	Cane molasses.	50%
1703.90	1703.90.00	Other molasses, resulting from the extraction or refining of sugar.	50%
1704.10	1704.10.00	Chewing gum, whether or not sugar-coated.	70%
1704.90	1704.90.00	Other sugar confectionery, not containing cocoa.	70%
1802.00	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	30%
1803.10	1803.10.00	Cocoa pastes, not defatted.	30%
1803.20	1803.20.00	Cocoa paste, wholly or partly defatted.	30%
1804.00	1804.00.00	Cocoa butter, fat and oil.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1805.00	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	30%
1806.10	1806.10.00	Cocoa powder, containing added sugar or other sweetening matter.	70%
1806.20	1806.20.10	Chocolate powder, chocolate spread and chocolate couverture in containers or immediate packings, of a content exceeding 2Kg.	70%
	1806.20.20	Chocolate confectionery in containers or immediate packings, of a content exceeding 2 Kg.	70%
	1806.20.90	Other preparations in blocks or slabs weighing more than 2Kg. or containers or immediate packings, of a content exceeding 2 Kg.	70%
1806.31	1806.31.10	Other filled chocolate confectionery in blocks, slabs or bars.	70%
	1806.31.90	Other filled chocolate and other food preparations containing cocoa in blocks, slabs or bars.	70%
1806.32	1806.32.10	Other chocolate confectionery; not filled, in blocks, slabs or bars.	70%
	1806.32.90	Other chocolate and other food preparations containing cocoa filled, in blocks, slabs or bars.	70%
1806.90	1806.90.10	Other chocolate confectionery.	70%
	1806.90.20	Other chocolate powder, chocolate spread and chocolate couverture.	70%
	1806.90.90	Other chocolate and other food preparations containing cocoa.	70%
1901.10	1901.10.00	Food preparations for infant use, put up for retail sale.	35%
1901.20	1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.	70%
1901.90	1901.90.10	Malt extract.	35%
	1901.90.90	Other food preparations.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
1902.11	1902.11.00	Uncooked pasta, containing eggs.	70%
1902.19	1902.19.00	Other uncooked pasta.	70%
1902.20	1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.	70%
1902.30	1902.30.00	Other pasta, not stuffed.	70%
1902.40	1902.40.00	Couscous, whether or not prepared.	70%
1903.00	1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grain, pearls, siftings or in similar forms.	70%
1904.10	1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	70%
1904.90	1904.90.00	Other cereals, other than maize, in grain form, precooked or otherwise prepared.	70%
1905.10	1905.10.00	Crispbread.	70%
1905.20	1905.20.00	Gingerbread and the like.	70%
1905.30	1905.30.10	Sweet biscuits.	70%
	1905.30.20	Waffles and wafers.	50%
1905.40	1905.40.10	Infant feeding rusks.	40%
	1905.40.20	Rusks other than infant feeding rusks.	70%
	1905.40.30	Toasted bread and similar toasted products.	70%
1905.90	1905.90.10	Communion wafers, empty catchets of a kind suitable for pharmaceutical use and sealing wafers, and similar rice paper products.	50%
	1905.90.20	Biscuits, other than sweet biscuits.	70%
	1905.90.30	Ordinary gluten or unleavened bread.	70%
	1905.90.40	Pastry, cakes and other bakers' wares.	70%
2001.10	2001.10.00	Cucumbers and gherkins.	70%
2001.20	2001.20.00	Onions.	70%
2001.90	2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.	70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2002.10	2002.10.00	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.	70%
2002.90	2002.90.10	Tomato pureé, prepared or preserved otherwise than by vinegar or acetic acid.	70%
	2002.90.90	Tomatoes in other forms, prepared or preserved otherwise than by vinegar or acetic acid.	70%
2003.10	2003.10.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid.	70%
2003.20	2003.20.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.	70%
2004.10	2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	70%
2004.90	2004.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	70%
2005.10	2005.10.00	Homogenised vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.20	2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.30	2005.30.00	Sauerkraut, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.40	2005.40.00	Peas ( <i>Pisum sativum</i> ), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.51	2005.51.00	Beans, shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.59	2005.59.00	Beans, not shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.60	2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.70	2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2005.80	2005.80.00	Sweet corn ( <i>Zea mays var. saccharata</i> ), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2005.90	2005.90.00	Other vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	70%
2006.00	2006.00.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	70%
2007.10	2007.10.00	Homogenized preparations of fruit jellies, fruit or nut puree and fruit or nut pastes, whether or not containing added sugar or other sweetening matter.	70%
2007.91	2007.91.10	Marmalade.	70%
	2007.91.90	Other citrus fruit, being cooked preparations whether or not containing added sugar or other sweetening matter.	70%
2007.99	2007.99.10	Jams.	70%
	2007.99.90	Fruit jellies, fruit or nut pureé and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	70%
2008.11	2008.11.00	Ground-nuts.	70%
2008.19	2008.19.00	Other nuts and other seeds whether or not mixed together.	70%
2008.20	2008.20.00	Pineapples, tinned.	70%
2008.30	2008.30.00	Citrus fruit, prepared or preserved.	70%
2008.40	2008.40.00	Pears, prepared or preserved.	70%
2008.50	2008.50.00	Apricots, prepared or preserved.	70%
2008.60	2008.60.00	Cherries, prepared or preserved.	70%
2008.70	2008.70.00	Peaches, prepared or preserved.	70%
2008.80	2008.80.00	Straberries prepared or preserved.	70%
2008.91	2008.91.00	Palm hearts, prepared or preserved.	70%

SECOND SCHEDULE - (CONTD.)

<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2008.92	2008.92.00	Mixtures of fruit and other edible parts of plants, prepared or preserved.	70%
2008.99	2008.99.00	Other fruit, nuts and other edible parts of plants, prepared or preserved.	70%
2009.11	2009.11.00	Frozen orange juice.	70%
2009.19	2009.19.00	Other orange juice.	70%
2009.20	2009.20.00	Grape fruit juice.	70%
2009.30	2009.30.00	Juice of any other single citrus fruit.	70%
2009.40	2009.40.00	Pineapple juice.	70%
2009.50	2009.50.00	Tomato juice.	70%
2009.60	2009.60.00	Grape juice (including grape must).	70%
2009.70	2009.70.00	Apple juice.	70%
2009.80	2009.80.10	Passion fruit juice.	70%
	2009.80.20	Black currant juice.	70%
	2009.80.90	Juice of any other single fruit or vegetable.	70%
2009.90	2009.90.00	Mixtures of juices.	70%
2101.10	2101.10.00	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee.	25%
2101.20	2101.20.00	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté.	35%
2101.30	2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	70%
2102.10	2102.10.10	Bakers' and household yeasts.	70%
	2102.10.90	Other active yeasts.	70%
2102.20	2102.20.10	Inactive yeast.	70%
	2102.20.90	Other dead single cell micro-organisms.	70%
2102.30	2102.30.00	Prepared baking powders.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2103.10	2103.10.00	Soya sauce.	70%
2103.20	2103.20.00	Tomato ketchup and other tomato sauces.	70%
2103.90	2103.90.00	Other sauces and preparations therefor; mixed condiments and mixed seasonings.	70%
2104.10	2104.10.00	Soups and broths and preparations therefor.	70%
2104.20	2104.20.00	Homogenised composite food preparations.	70%
2105.00	2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	70%
2106.10	2106.10.00	Protein concentrates and textured substances.	70%
2106.90	2106.90.10	Saccharin tablets consisting of saccharin in an excipient.	70%
	2106.90.20	Food mix for manufacture of infant milk foods.	25%
	2106.90.30	Flavoured or coloured sugars, syrups and molasses.	70%
2106.90	2106.90.90	Other food preparations n.e.s.	70%
2201.10	2201.10.10	Mineral waters.	70%
	2201.10.90	Aerated waters.	70%
	2201.90.00	Ice and snow; other waters.	70%
2202.10	2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	70%
2202.90	2202.90.00	Other non-alcoholic beverages.	70%
2203.00	2203.00.10	Stout	70%
	2203.00.20	Beer (including ale and porter) of an original gravity not exceeding 1060°	70%
	2203.00.90	Other beer (including ale and porter) of an original gravity exceeding 1060°	70%
2204.10	2204.10.10	Champagne.	70%
	2204.10.90	Other sparkling wines.	70%
2204.21	2204.21.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 L or less.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2204.29	2204.29.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2L.	70%
2204.30	2204.30.00	Grape must, in fermentation, or with fermentation prevented or arrested otherwise than by the addition of alcohol in containers of more than 2L.	25%
2205.10	2205.10.00	Vermouth and other wine of fresh grapes in containers of 2 L or less.	70%
2205.90	2205.90.00	Vermouth and other wine of fresh grapes in containers of more than 2L.	70%
2206.00	2206.00.10	Beer not made from malt.	70% Per ltr. shs.10.20 or 70%
	2206.00.21	Cider in containers holding 2 L or less.	Per ltr. Shs.12.70 or 70%
	2206.00.29	Cider in containers holding more than 2 L.	Per ltr. shs.8.40 or 40%
	2206.00.30	Other fermented beverages (for example Chibuku).	Per ltr. shs. 10.20 or 70%
	2206.00.90	Other fermented beverages.	Per ltr. shs.10.20 or 40%
2207.10	2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% or higher.	Per proof L shs.100/= or 50%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2207.20	2207.20.00	Ethyl alcohol and other spirits, denatured of any strength.	Per ltr. cents 80 or 20%
22208.10	2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Per proof ltr. shs.125.00 or 70%
2208.20	2208.20.11	Brandy in containers holding 2L or less.	Per. proof ltr. shs.125.00
	2208.20.19	Brandy in containers holding more than 2L.	Per proof ltr. shs. 125.00.
2208.20	2208.20.91	Other spirits in containers holding 2 L or less.	Per proof ltr.shs.125/= or 70%
	2208.20.99	Other spirits in containers holding more than 2 L.	Per proof ltr.shs.125/= or 70%
2208.30	2208.30.10	Whisky in containers holding 2 L or less.	Per proof ltr.Shs.125/= or 70%
	2208.30.90	Whisky in containers holding more than 2 L.	Per proof ltr.Shs.125/= or 70%
2208.40	2208.40.10	Rum and tafia in containers holding 2 L or	Per proof ltr.shs.125/= or 70%
	2208.40.90	Rum and tafia in containers holding more than 2 L.	Per proof ltr.Shs.125/= or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2208.50	2208.50.10	Gin and Geneva in containers holding 2 L or less.	Per proof ltr. Shs.125/= or 70%
	2208.50.90	Gin and Geneva in containers holding more than 2 L.	Per proof ltr. Shs.125/= or 70%
2208.90	2208.90.11	Vodka in containers holding 2 L or less.	Per proof ltr. Shs.125/= or 70%
	2208.90.19	Vodka in containers holding more than 2 L.	Per proof ltr. Shs.125/= or 70%
	2208.90.21	Fruit brandy in containers holding 2 L or less.	Per proof ltr. Shs.125/= or 70%
	2208.90.29	Fruit brandy in containers holding more than 2L.	Per proof ltr. Shs.125/- or 70%
	2208.90.91	Liqueurs and other spirituous beverages in containers holding 2 L or less.	Per proof ltr. Shs.125/=
	2208.90.99	Liqueurs and other spirituous beverages in containers holding more than 2 L.	Per proof ltr. Shs.125/= or 70%
2209.00	2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	30%
2301.10	2301.10.00	Flours, meals and pellets of meat or meal offal; greaves.	2%
2301.20	2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.	2%
2302.10	2302.10.00	Bran, sharps and other residues of maize (corn).	30%
2302.20	2302.20.00	Bran, sharps and other residues of rice.	30%
2302.30	2302.30.00	Bran, sharps and other residues of wheat.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2302.40	2302.40.00	Bran, sharps and other residues of other cereals.	30%
2302.50	2302.50.00	Bran, sharps and other residues of leguminous plants.	30%
2304.00	2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	2%
2305.00	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	30%
2306.90	2306.90.10	Oil-cake and other residues of sesame seeds.	30%
	2306.90.90	Other oil-cake and other solid residues.	30%
2307.00	2307.00.00	Wine lees; argol.	30%
2308.10	2308.10.00	Vegetable materials, waste, residues and by-products, of a kind used in animal feeding of acorns and horse-chestnuts.	30%
2308.90	2308.90.00	Other vegetable materials, waste, residues and by-products, of a kind used in animal feeding not elsewhere specified or included.	30%
2309.10	2309.10.00	Dog or cat food, put up for retail sale.	70%
2309.90	2309.90.00	Other preparations of a kind used in animal feeding.	2%
2401.10	2401.10.00	Tobacco, not stemmed/stripped.	70%
2401.20	2401.20.00	Tobacco, partly or wholly stemmed/stripped.	70%
2401.30	2401.30.00	Tobacco refuse.	70%
2402.10	2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Per Kg. 700/= or 70%
2402.20	2402.20.00	Cigarettes containing tobacco.	Per Kg shs.1,000/= or 70%
2402.90	2402.90.10	Other cigars, cheroots and cigarillos containing tobacco substitutes.	Per Kg shs.1,000/= or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	2402.90.90	Other cigarettes containing tobacco substitutes.	Per Kg. sh.1000/=
2403.10	2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	or 70% Per Kg. shs.1000/=
2403.91	2403.91.00	"Homogenised" or "reconstituted" tobacco.	or 70% Per Kg. Shs.1,000/=
2403.99	2403.99.10	Snuff.	or 70% Per Kg. shs.100/=
2403.99	2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.	or 70% Per Kg. shs.1,000/=
2501.00	2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.	35%
2506.10	2506.10.00	Quartz.	2%
2506.21	2506.21.00	Quartzite, crude or roughly trimmed.	2%
2506.29	2506.29.00	Other quartzite	2%
2507.00	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	2%
2508.10	2508.10.00	Bentonite.	2%
2508.20	2508.20.00	Decolouring earths and fuller's earth.	2%
2508.30	2508.30.00	Fire-clay.	2%
2508.40	2508.40.00	Other clays.	2%
2508.50	2508.50.00	Andalusite, kyanite and sillimanite.	2%
2508.60	2508.60.00	Mullite.	2%
2508.70	2508.70.00	Chamotte or dinas earths.	2%
2509.00	2509.00.00	Chalk.	30%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2512.00	2512.00.10	Diatomite.	35%
2515.11	2515.11.00	Marble and travertine, crude or roughly trimmed.	70%
2515.12	2515.12.00	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	70%
2515.20	2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster.	70%
2516.11	2516.11.00	Granite, crude or roughly trimmed.	30%
2516.12	2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	30%
2516.21	2516.21.00	Sandstone, crude or roughly trimmed.	30%
2516.22	2516.22.00	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	30%
2516.90	2516.90.00	Other monumental or building stone.	30%
2517.10	2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated.	30%
2517.20	2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in H.S. code No. 2517.10.	30%
2517.30	2517.30.00	Tarred macadam.	30%
2517.41	2517.41.00	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated, of marble.	30%
2517.49	2517.49.00	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated other than of marble.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2520.20	2520.20.90	Other plasters.	30%
2521.00	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	30%
2523.10	2523.10.00	Cement clinkers.	30%
2523.21	2523.21.00	White cement, whether or not artificially coloured.	30%
2523.29	2523.29.00	Other portland cement.	70%
2523.30	2523.30.00	Aluminous cement.	30%
2523.90	2523.90.00	Other hydraulic cements.	30%
2529.21	2529.21.00	Fluorspar containing by weight 97% or less of calcium fluoride.	35%
2529.22	2529.22.00	Fluorspar containing by weight more than 97% of calcium fluoride.	35%
2530.90	2530.90.30	Natural sodium carbonate.	35%
2616.10	2616.10.00	Silver ores and concentrates.	70%
2616.90	2616.90.00	Other precious metal ores and concentrates.	70%
2706.00	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	30%
2710.00	2710.00.31	Jet fuel (Kerosene type).	Per 1000 Litres at 20 cc. Sh.420/=
2710.00	2710.00.51	Batching oil.	Per 1,000L sh.1580/= or 25%
2710.00	2710.00.52	Transformer oil.	2%
2804.10	2804.10.00	Hydrogen.	50%
2804.21	2804.21.00	Argon.	50%
2804.29	2804.29.00	Other rare gases.	50%
2804.30	2804.30.00	Nitrogen.	50%
2804.40	2804.40.00	Oxygen.	50%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
2807.00	2807.00.10	Sulphuric acid.	50%
2817.00	2817.00.10	Zinc oxide.	40%
2833.22	2833.22.00	Sulphates of aluminium.	35%
2851.00	2851.00.10	Liquid air (whether or not rare gases have been removed); compressed air.	30%
	2851.00.20	Distilled conductivity water and water of similar purity.	50%
	2851.00.90	Other inorganic compounds amalgams, other than amalgams of precious metals.	30%
2901.24	2901.24.00	Buta-1,3-diene and isoprene.	25%
3003.90	3003.90.10	Infusion solutions for ingestion other than by mouth.	35%
3004.90	3004.90.10	Infusion solutions for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.	40%
3005.90	3005.90.10	White absorbent cotton wadding.	30%
3201.20	3201.20.00	Wattle extract.	35%
3203.00	3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 based on colouring matter of vegetable or animal origin to this Chapter.	30%
3205.00	3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	30%
3206.10	3206.10.00	Pigments and preparations based on titanium dioxide.	30%
3206.20	3206.20.00	Pigments and preparations based on chromium compound.	30%
3206.30	3206.30.00	Pigments and preparations based on cadmium compound.	30%

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## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3206.41	3206.41.10	Laundry blue.	40%
	3206.41.90	Other ultramarine and preparations based thereon.	30%
3206.42	3206.42.00	Lithophone and other pigments and preparations based on zinc sulphide.	30%
3206.43	3206.43.00	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides).	30%
3206.49	3206.49.00	Other colouring matter and other preparations.	30%
3206.50	3206.50.00	Inorganic products of a kind used as luminophores.	30%
3207.10	3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations.	30%
3207.20	3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.	30%
3207.30	3207.30.00	Liquid lustres and similar preparations.	30%
3207.40	3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.	30%
3208.10	3208.10.90	Other paints and varnishes based on polyesters.	70%
3208.20	3208.20.90	Other paints and varnishes based on acrylic and vinyl polymers.	70%
3208.90	3208.90.90	Other paints and varnishes.	70%
3209.10	3209.10.00	Paints and varnishes, based on acrylic or vinyl polymers.	70%
3209.90	3209.90.00	Other paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium.	70%
3210.00	3210.00.20	Distempers, water pigments not elsewhere specified, cement paints and the like.	70%
	3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers).	70%
3211.00	3211.00.00	Prepared driers.	30%
3212.10	3212.10.00	Stamping foils.	30%
3212.90	3212.90.10	Pigments dispersed in paints or enamel media.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	3212.90.20	Dyes and other colouring matter put up in forms or packings for retail sale.	35%
	3212.90.90	Other pigments and dyes.	35%
3213.10	3213.10.00	Colours in sets.	35%
3213.90	3213.90.00	Other colours and the like.	35%
3215.11	3215.11.00	Black printing ink.	40%
3215.19	3215.19.00	Other printing ink.	40%
3215.90	3215.90.10	Ink for duplicating machines and marking ink.	30%
	3215.90.20	Writing ink.	70%
	3215.90.90	Other ink.	25%
3301.11	3301.11.00	Essential oils of bergamot.	40%
3301.12	3301.12.00	Essential oils of orange.	40%
3301.13	3301.13.00	Essential oils of lemon.	40%
3301.14	3301.14.00	Essential oils of lime.	40%
3301.19	3301.19.00	Other essential oils of citrus fruit.	40%
3301.21	3301.21.00	Essential oils of geranium.	40%
3301.22	3301.22.00	Essential oils of jasmine.	40%
3301.23	3301.23.00	Essential oils of lavender or of lavandin.	40%
3301.24	3301.24.00	Essential oils of peppermint ( <i>Mentha piperita</i> ).	40%
3301.25	3301.25.00	Essential oils of other mints.	40%
3301.26	3301.26.00	Essential oils of vetiver.	40%
3301.29	3301.29.00	Other essential oils other than those of citrus fruit and oils of tariff Nos. 3301.21.00 to 3301.26.00.	40%
3301.30	3301.30.00	Resinoids.	40%
	3301.90.10	Other aqueous distillates and aqueous solutions of essential oils.	50%
3301.90	3301.90.90	Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration.	40%

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## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3302.10	3302.10.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries.	40%
3302.90	3302.90.00	Other mixtures of odoriferous substances.	40%
3303.00	3303.00.10	Toilet waters.	70%
	3303.00.90	Perfumes.	70%
3304.10	3304.10.00	Lip make-up preparations.	70%
3304.20	3304.20.00	Eye make-up preparations.	70%
3304.30	3304.30.00	Manicure or pedicure preparations.	70%
3304.91	3304.91.00	Powders, whether or not compressed.	70%
3304.99	3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments).	70%
3305.10	3305.10.00	Shampoos.	70%
3305.20	3305.20.00	Preparations for permanent waving or straightening of hair.	70%
3305.30	3305.30.00	Hair lacquers.	70%
3305.90	3305.90.00	Other preparations for use on the hair.	70%
3306.10	3306.10.00	Dentifrices.	35%
3306.90	3306.90.00	Other preparations for oral or dental hygiene.	35%
3307.10	3307.10.00	Pre-shave, shaving or after-shave preparations.	70%
3307.20	3307.20.00	Personal deodorants and anti-perspirants.	70%
3307.30	3307.30.00	Perfumed salts and other bath preparations.	70%
3307.41	3307.41.10	Joss sticks and joss paper.	70%
	3307.41.90	*Agarbatti* and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	70%
3307.49	3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	70%
3307.90	3307.90.00	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	70%

SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3401.11	3401.11.00	Soap and organic surface active products and preparations for toilet use (including medicated products).	70%
3401.19	3401.19.00	Other soap and organic surface active products for other uses.	70%
3401.20	3401.20.10	Soap in other forms for toilet use (including medicated products).	70%
	3401.20.90	Soap in other forms for other uses.	70%
3402.11	3402.11.00	Anionic surface-active agents.	40%
3402.12	3402.12.00	Cationic surface-active agents.	40%
3402.13	3402.13.00	Non-ionic surface-active agents.	40%
3402.19	3402.19.00	Organic surface-active preparations put up for retails sale.	40%
3402.20	3402.20.00	Preparations put up for retail sale.	40%
3402.90	3402.90.00	Other organic surface active preparations, put up for retail sale.	40%
3405.10	3405.10.00	Polishes, creams, and similar preparations for foot-wear or leather.	70%
3405.20	3405.20.00	Polishes, creams, and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	70%
3405.30	3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes.	70%
3405.40	3405.40.00	Scouring pastes and powders and other scouring preparations.	70%
3405.90	3405.90.00	Other polishes and creams.	70%
3406.00	3406.00.00	Candles, tapers and the like.	50%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3407.00	3407.00.00	Modelling pastes, including those put up for children's amusements; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	30%
3505.10	3505.10.00	Dextrins and other modified starches.	30%
3505.20	3505.20.00	Glues.	30%
3506.10	3506.10.00	Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	35%
3506.91	3506.91.00	Adhesives based on rubber or plastics (including artificial resins).	40%
3506.99	3506.99.00	Other prepared glues and adhesives.	40%
3604.10	3604.10.00	Fireworks.	70%
3604.90	3604.90.10	Very (light) flares and railway signals.	2%
	3604.90.20	Rain and anti-hail rockets and bombs; distress and life saving rockets.	2%
	3604.90.90	Other pyrotechnic articles.	70%
3605.00	3605.00.10	Matches in packings of less than 25 matches per container.	70%
3605.00	3605.00.20	Matches in packing of 25 or more matches per container but not more than 50 matches per container.	
	3605.00.30	Matches in packings of more than 50 matches per container.	70%
3606.10	3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm <sup>3</sup> .	50%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3606.90	3606.90.10	Lighter flints.	30%
	3606.90.90	Other ferro-cerium and other pyrophoric alloys.	35%
3701.20	3701.20.00	Instant print film in the flat, sensitised, unexposed, whether or not in packs.	30%
3702.20	3702.20.00	Instant print film, in rolls, sensitised, unexposed.	30%
3703.10	3703.10.00	Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls of a width exceeding 610 mm	30%
3703.20	3703.20.00	Other photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography (polychrome).	30%
3703.90	3703.90.00	Other photographic paper, paperboard and textiles, sensitised, unexposed.	30%
3705.10	3705.10.00	Photographic plates and film, exposed and developed, other than cinematograph film for offset reproduction.	30%
3705.20	3705.20.00	Microfilms.	30%
3705.90	3705.90.00	Other photographic plates and film, exposed and developed, other than cinematographic film.	30%
3706.10	3706.10.20	Newsreels of a width of 35 mm or more.	2%
3706.90	3706.90.12	Newsreel of a width not exceeding 8 mm.	2%
3706.90	3706.90.22	Newsreel of a width exceeding 8 mm but not exceeding 16 mm.	2%
3706.90	3706.90.32	Newsreel of a width exceeding 16 mm but not exceeding 34 mm.	2%
3707.10	3707.10.00	Sensitised emulsions for photographic uses put-up in measured portions or put-up for retail sale in a form ready for use.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3707.90	3707.90.00	Other chemical preparations for photographic use put up in measured portions or put up for retail sale in a form ready for use.	35%
3808.10	3808.10.10	Naphthalene balls.	50%
	3808.10.20	Mosquito coils.	40%
	3808.10.90	Other insecticides.	2%
3808.40	3808.40.00	Disinfectants.	2%
3808.90	3808.90.00	Rodenticides and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur treated bands, wicks and candles and fly papers).	2%
3811.11	3811.11.00	Anti-knock preparations based on lead compounds.	35%
3811.19	3811.19.00	Other anti-knock preparations.	35%
3811.21	3811.21.00	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals.	30%
3811.29	3811.29.00	Other additives for lubricating oils.	30%
3811.90	3811.90.00	Other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils other than additives for lubricating oils.	30%
3812.20	3812.20.00	Compound plasticisers for rubber or plastics.	30%
3812.30	3812.30.00	Anti-oxidising preparations and other compound stabilisers for rubber or plastics.	30%
3813.00	3813.00.00	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.	2%
3816.00	3816.00.00	Refractory cements, mortars, concretes and similar compositions.	2%
3817.10	3817.10.00	Mixed alkylbenzenes.	30%
3817.20	3817.20.00	Mixed alkyl-naphthalenes.	30%

## SECOND SCHEDULE - (CONTD.)

<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3818.00	3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms;	30%
		chemical compounds doped for use in electronics.	
3819.00	3819.00.10	Liquid for hydraulic transmission.	30%
	3819.00.90	Other prepared liquid for hydraulic transmission.	30%
3820.00	3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	30%
3822.00	3822.00.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06.	30%
3823.20	3823.20.00	Naphthenic acids, their water-insoluble salts and their esters.	30%
3823.30	3823.30.00	Non-agglomerated metal carbides mixed together or with metallic binders.	30%
3823.60	3823.60.00	Sorbitol other than that of subheading No. 2905.44.	30%
3823.90	3823.90.30	Silica gel hydrated.	30%
	3823.90.90	Other chemical products and preparations of the chemical or allied industries n.e.s.	30%
3905.11	3905.11.00	Polymers of vinyl acetate in aqueous dispersion, in primary forms.	35%
3907.50	3907.50.00	Alkyd resins, in primary forms.	35%
3907.91	3907.91.00	Other unsaturated polyesters, in primary forms.	35%
3909.20	3909.20.00	Melamine resins, in primary forms.	35%
3909.50	3909.50.00	Polyurethanes, in primary forms.	35%
3917.21	3917.21.00	Tubes, pipes and hoses, rigid, of polymers of ethylene.	35%
3917.22	3917.22.00	Tubes, pipes and hoses, rigid, of polymers of propylene.	35%
3917.23	3917.23.00	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride.	70%
3917.29	3917.29.00	Tubes, pipes and hoses, rigid, of other plastics.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3917.31	3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa.	35%
3917.32	3917.32.00	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, without fittings.	35%
3917.33	3917.33.00	Other tubes, pipes and hoses, not reinforced or otherwise combined with other materials, with fittings.	35%
3917.39	3917.39.00	Other rain water evacuation pipes of plastics.	35%
3917.40	3917.40.00	Tube, pipe and hose fittings, of plastic.	35%
3918.10	3918.10.10	Floor coverings of polymers of vinyl chloride, in rolls.	35%
	3918.10.20	Tiles cut to size, of polymers of vinyl chloride.	50%
	3918.10.90	Other floor coverings of polymers of vinyl chloride.	35%
3918.90	3918.90.10	Floor coverings of other plastics, in rolls.	35%
	3918.90.20	Tiles cut to size, of other plastics.	50%
	3918.90.90	Other floor coverings of other plastics.	35%
3919.10	3919.10.00	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics in rolls of a width not exceeding 20 cm.	35%
3919.90	3919.90.10	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls of a width exceeding 20 cm but not exceeding 100 cm.	35%
	3919.90.20	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes of plastics, in rolls of a width exceeding 100 cm.	35%
	3919.90.30	Insulating tape for electric lighting.	35%
	3919.90.90	Other self adhesive plates, film, foil, tape, strip and other flat shapes of plastics.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3920.10	3920.10.00	Other plates, sheets, film, foil and strip of ethylene.	35%
3920.20	3920.20.00	Other plates, sheets, film, foil and strip, of polymers of propylene.	35%
3920.30	3920.30.00	Other plates, sheets, film, foil and strip, non-cellular and not reinforced laminated, supported or similarly combined with other materials, of polymers of styrene.	35%
3920.41	3920.41.00	Other plates, sheets, film, foil and strip of polymers of vinyl chloride, rigid.	35%
3920.42	3920.42.00	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, flexible.	35%
3920.51	3920.51.00	Other plates, sheets, film, foil and strip of polymers of polymethyl methacrylate.	35%
3920.59	3920.59.00	Other plates, sheets, film, foil and strip of acrylic polymers.	35%
3920.61	3920.61.00	Other plates, sheets, film, foil and strip of polymers of polycarbonates.	35%
3920.62	3920.62.00	Other plates, sheets, film, foil and strip of polymers of polyethylene terephthalate.	35%
3920.63	3920.63.00	Other plates, sheets, film, foil and strip of polymers of unsaturated polyesters.	35%
3920.69	3920.69.00	Other plates, sheets, film, foil and strip of polymers of other polyesters.	35%
3920.71	3920.71.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3920.72	3920.72.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of vulcanised fibre.	35%
3920.73	3920.73.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of cellulose acetate.	35%
3920.79	3920.79.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other cellulose derivatives.	35%
3920.91	3920.91.00	Other plates, sheets, film, foil and strip of polymers of polyvinyl butyrah.	35%
3920.92	3920.92.00	Other plates, sheets, film, foil and strip of polymers of polymamides.	35%
3920.93	3920.93.00	Other plates, sheets, film, foil and strip of polymers of amino-resins.	35%
3920.94	3920.94.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of phenolic resins.	35%
3920.99	3920.99.00	Other plates, sheets, film, foil, and strip of polymers of other plastics.	35%
3921.11	3921.11.00	Other plates, sheets, film, foil and strip, cellular, of polymers of styrene.	35%
3921.12	3921.12.00	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride.	35%
3921.13	3921.13.00	Other plates, sheets, film, foil and strip, cellular, of polyurethanes.	35%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3921.14	3921.14.00	Other plates, sheets, film, foil and strip, of regenerated cellulose.	35%
3921.19	3921.19.00	Other plates, sheets, film, foil and strip, cellular, of other plastics.	35%
3921.90	3921.90.10	Other plates, sheets, film, foil and strip of melamine or phenolic resins combined with paper for the manufacture of laminates.	25%
	3921.90.90	Other plates, sheets, film, foil and strip of other plastics.	35%
3922.10	3922.10.00	Baths, shower-baths and wash-basins.	70%
3922.20	3922.20.00	Lavatory seats and covers.	70%
3922.90	3922.90.10	Lavatory cisterns.	70%
	3922.90.90	Other sanitary ware (including fittings and accessories for cisterns) of plastics.	70%
3923.21	3923.21.00	Sacks and bags of polymers of ethylene.	70%
3923.29	3923.29.00	Sacks and bags of other plastics.	70%
3923.30	3923.30.00	Carboys, bottles, flasks, and similar articles of plastics.	70%
3923.40	3923.40.00	Spools, cops, bobbins and similar supports.	35%
3923.50	3923.50.00	Stoppers, lids, caps and other closures of plastics.	35%
3923.90	3923.90.10	Empty gelatine capsules for pharmaceutical use.	2%
3924.10	3924.10.00	Tableware and kitchenware.	70%
3924.90	3924.90.10	Dustbins.	70%
	3924.90.90	Other household, articles and toilet articles of plastics.	70%
3925.10	3925.10.00	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L.	35%
3925.20	3925.20.00	Doors, windows and their frames and thresholds for doors.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
3925.30	3925.30.00	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof.	35%
3925.90	3925.90.10	Door handles, door closures, finger plates and similar articles.	70%
	3925.90.90	Other builders ware of plastics n.e.s.	70%
3926.10	3926.10.00	Office or school supplies of plastics.	70%
3926.20	3926.20.00	Articles of apparel and clothing.	70%
3926.30	3926.30.00	Fittings for furniture, coachwork or the like.	70%
3926.40	3926.40.00	Statuettes and other ornamental articles, of plastics.	70%
3926.90	3926.90.10	Screws, bolts and washers, of plastics.	35%
	3926.90.20	Plastic floats for fishnets.	30%
	3926.90.50	Boot and shoe lasts and trees of plastics.	30%
	3926.90.60	Road and traffic signs and signals of plastics.	70%
	3926.90.70	Sign-plates, name-plates, numbers, letters and other signs of plastics.	35%
	3926.90.90	Other articles of plastics.	70%
4005.10	4005.10.00	Rubber, unvulcanised, in primary forms compounded with carbon black or silica.	30%
4005.91	4005.91.00	Compounded rubber, unvulcanised, in plates, sheets and strip.	30%
4010.10	4010.10.00	Conveyor or transmission belts or belting, of vulcanized rubber, of trapezoidal cross-section (V-belts and V-belting).	30%
4010.91	4010.91.00	Conveyor or transmission belts or belting of vulcanized rubber of a width exceeding 20 cm.	30%
4010.99	4010.99.00	Other conveyor or transmission belts or belting.	30%
4011.10	4011.10.00	New pneumatic tyres, of a kind used on motor cars.	70%
4011.20	4011.20.00	New pneumatic tyres, of a kind used on buses or lorries.	70%
4011.30	4011.30.00	New pneumatic tyres of rubber, of a kind used on aircraft.	50%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4011.40	4011.40.00	New pneumatic tyres of rubber of a kind used on motorcycles.	50%
4011.50	4011.50.00	New pneumatic rubber tyres, of a kind used on pedal cycles.	70%
4011.91	4011.91.00	New pneumatic tyres and flaps having a "herring-bone" or similar tread of a kind used on construction tractors.	70%
4011.99	4011.99.00	Other new pneumatic tyres, of rubber.	70%
4012.10	4012.10.10	Retread tyres, of rubber, of a kind used on motor cars.	70%
	4012.10.20	Retread tyres, of rubber, of a kind used on buses or lorries.	70%
	4012.10.90	Retread tyres, of rubber, of a kind used on wheeled tractors.	70%
4012.20	4012.20.10	Used pneumatic tyres, of a kind used on motor cars.	70%
	4012.20.20	Used pneumatic tyres, of a kind used on buses or lorries.	70%
	4012.20.30	Used pneumatic tyres, of a kind used on aircraft.	50%
4012.90	4012.90.00	Solid tyres, of rubber.	70%
4013.10	4013.10.10	Inner tubes of rubber, of a kind used on motor cars.	70%
4013.10	4013.10.20	Inner tubes of rubber, of a kind used on buses or lorries.	70%
4013.10	4013.10.90	Other inner tubes of rubber of a kind used on other motor cars.	70%
4013.20	4013.20.00	Inner tubes of rubber, of a kind used on bicycles.	70%
4013.90	4013.90.10	Inner tubes for motor cycles and scooters.	50%
	4013.90.20	Inner tubes for aircraft.	50%
4013.90	4013.90.90	Other inner tubes of rubber.	70%
4014.90	4014.90.10	Rubber teats for infants.	40%
4015.11	4015.11.00	Surgical gloves of rubber.	Each pair sh.50/= or 40%
4015.19	4015.19.00	Other articles of apparel and clothing accessories for all purposes, of vulcanized rubber other than hard rubber.	Each pair sh.50/= or 40%
4015.90	4015.90.10	Articles of apparel.	Each shs.50/= or 40%
4016.10	4016.10.00	Other articles of cellular rubber.	30%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4016.91	4016.91.00	Floor coverings and mats, of vulcanized rubber.	30%
4016.94	4016.94.00	Boat or dock fenders, whether or not inflatable.	30%
4016.95	4016.95.00	Other inflatable articles of vulcanized rubber.	30%
	4016.99.10	Flexible containers of 200 l or more for storage or transport of liquid.	50%
4016.99	4016.99.20	Stoppers and rings for bottles of vulcanised rubber other than hard rubber.	30%
	4016.99.90	Other articles of vulcanised rubber.	30%
4017.00	4017.00.20	Waste and scrap of hard rubber.	30%
	4017.00.90	Other hard rubber and articles thereof.	30%
4101.10	4101.10.10	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 Kg when simply dried, 10 kg when dry-salted, dried.	2%
	4101.10.20	Whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when wet-salted.	2%
	4101.10.90	Other whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when fresh, or otherwise preserved.	2%
4101.21	4101.21.10	Other hides and skins of bovine animals, whole, fresh.	2%
	4101.21.20	Other hides and skins of bovine animals, whole, wet-salted.	2%
4101.22	4101.22.10	Butts and bends of bovine animals, fresh.	2%
	4101.22.20	Butts and bends of bovine animals, wet-salted.	2%
4101.29	4101.29.10	Other hides and skins of bovine animals, fresh.	2%
	4101.29.20	Other hides and skins of bovine animals, wet-salted.	2%
4101.30	4101.30.10	Other hides and skins of bovine animals, dried.	2%
	4101.30.20	Other hides and skins of bovine animals, pickled.	2%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	4101.30.90	Other hides and skins of bovine animals, otherwise preserved.	2%
4101.40	4101.40.00	Hides and skins of equine animals.	2%
4102.10	4102.10.00	Raw skins of sheep or lamb (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	2%
4102.21	4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	2%
4102.29	4102.29.10	Raw skins of sheep or lambs (dried but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.	2%
	4102.29.90	Other raw skins of sheep or lambs.	2%
4103.10	4103.10.10	Raw hides and skins of goats or kids (fresh, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	2%
	4103.10.20	Raw hides and skins of goats or kids (dried, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	2%
	4103.10.30	Raw hides and skins of goats or kids (pickled, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other	2%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
		than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	
	4103.10.90	Other raw hides and skins of goats or kids (salted, limed or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.	2%
4104.10	4104.10.10	Whole bovine skin leather, vegetable pre-tanned.	35%
	4104.10.20	Whole bovine skin leather, otherwise pre-tanned.	35%
	4104.10.90	Other bovine skin leather.	50%
4104.21	4104.21.00	Bovine leather, vegetable pre-tanned.	35%
4104.22	4104.22.00	Bovine leather, otherwise pre-tanned.	35%
4104.29	4104.29.00	Other bovine and equine leather, tanned or re-tanned.	50%
4104.31	4104.31.00	Other bovine and equine leather, prepared after tanning, full grains and grain splits.	50%
4104.39	4104.39.00	Other bovine and equine leather, parchment-dressed or prepared after tanning.	50%
4105.11	4105.11.00	Sheep or lamb skin leather vegetable pre-tanned.	35%
4105.12	4105.12.00	Sheep or lamb skin leather otherwise pre-tanned.	35%
4105.19	4105.19.00	Other sheep or kid lamb leather, tanned or re-tanned, but not further prepared.	50%
4105.20	4105.20.00	Sheep or lamb skin leather parchment-dressed or prepared after tanning.	50%
4106.11	4106.11.00	Goat or kid skin leather, vegetable pre-tanned.	35%
4106.12	4106.12.00	Goat or kid skin leather, otherwise pre-tanned.	35%
4106.19	4106.19.00	Other goat or kid skin leather, tanned or retanned but not further prepared.	50%
4106.20	4106.20.00	Goat or kid skin leather parchment-dressed or prepared after tanning.	50%
4107.10	4107.10.00	Leather of swine.	50%
4107.21	4107.21.00	Leather of reptiles, vegetable pretanned.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4107.29	4107.29.00	Other leather of reptiles.	70%
4107.90	4107.90.00	Other leather of other animals.	70%
4108.00	4108.00.00	Chamois (including combination chamois) leather.	50%
4109.00	4109.00.00	Patent leather and patent laminated leather; metallised leather.	70%
4111.00	4111.00.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	50%
4201.00	4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	50%
4203.10	4203.10.00	Articles of apparel	70%
4203.21	4203.21.90	Other gloves, specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	70%
4205.00	4205.00.00	Other articles of leather or of composition leather.	70%
4206.10	4206.10.00	Catgut.	70%
4206.90	4206.90.90	Other articles of gut and gold beater's skin.	70%
4301.10	4301.10.00	Raw furskins of mink, whole, with or without head, tail or paws.	70%
4302.11	4302.11.00	Whole skins, with or without head, tail or paws, not assembled, of mink.	70%
4302.12	4302.12.00	Whole skins, with or without head, tail or paws not assembled, of rabbit or hare.	70%
4302.13	4302.13.00	Whole skins, with or without head, tail or paws, not assembled of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb.	70%
4302.19	4302.19.00	Other whole skins, with or without head, tail or paws, not assembled.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4302.20	4302.20.00	Heads, tails, paws and other pieces or cuttings, not assembled.	70%
4302.30	4302.30.00	Whole skins and pieces or cuttings thereof, assembled.	70%
4303.10	4303.10.00	Articles of apparel and clothing accessories, of furskin.	35%
4303.90	4303.90.90	Other articles of furskin other than for use in industrial machinery.	35%
4304.00	4304.00.90	Other artificial fur and articles thereof other than for use in industrial machinery.	35%
4401.10	4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	30%
4401.21	4401.21.00	Wood in chips or particles, coniferous.	30%
4401.22	4401.22.00	Wood in chips or particles, non-coniferous.	30%
4401.30	4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	30%
4402.00	4402.00.10	Charcoal made from coffee husks and waste, agglomerated.	30%
	4402.00.90	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated.	30%
4403.10	4403.10.00	Wood in the rough treated with paint, stains, creosote or other preservatives.	30%
4403.20	4403.20.10	Coniferous logs whether or not quarter split for pulping.	30%
	4403.20.90	Other coniferous wood in the rough.	30%
4403.31	4403.31.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau in the rough, whether or not stripped of bark or sapwood or roughly squared.	30%
4403.32	4403.32.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan in the rough whether or not stripped	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4403.33	4403.33.00	of back or sapwood, or roughly squared Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas in the rough whether or not stripped	30%
4403.34	4403.34.00	of bark or sapwood, or roughly squared. Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko in the rough, whether or not stripped	30%
4403.35	4403.35.00	of bark or sapwood, or roughly squared. Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe in the rough, whether or not stripped of bark	30%
4403.91	4403.91.00	or sapwood or roughly squared. Other wood in the rough of oak.	30%
4403.92	4403.92.00	Other wood in the rough of beech.	30%
4403.99	4403.99.10	Mangrove poles.	30%
	4403.99.90	Other wood in the rough.	30%
4404.10	4404.10.00	Coniferous articles.	35%
4404.20	4404.20.00	Non-coniferous articles.	35%
4405.00	4405.00.00	Wood wool; wood flour.	30%
4407.10	4407.10.00	Coniferous wood sawn or chipped lengthwise.	30%
4407.21	4407.21.00	Wood sawn or chipped lengthwise, sliced or peeled of Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jong kong, Merbau, Jelutong and Kempas.	30%
4407.22	4407.22.00	Wood sawn or chipped lengthwise, sliced or peeled of Okoume, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore, Iroko, Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe.	30%
4407.23	4407.23.00	Wood sawn or chipped lengthwise, sliced or peeled of Baboen, Mahogany ( <i>Swietenia spp.</i> ), Imbuia and Balsa.	30%
4407.91	4407.91.00	Wood sawn or chipped lengthwise of oak.	30%
4407.92	4407.92.00	Wood sawn or chipped lengthwise of beech.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4407.99	4407.99.00	Other wood sawn or chipped lengthwise.	30%
4408.10	4408.10.00	Coniferous veneer sheets.	35%
4408.20	4408.20.00	Veneer sheets of the following tropical woods; Dark Red Meranti, Light, Whi Lauan, Sipo, Limba, Okoume, Obech, Acajoud'Afrique, Sapelli, Baboen, Mahogany ( <i>Swietenia spp.</i> ), Palissandre du Bresil and Bois de Rose femelle.	35%
4408.90	4408.90.00	Other veneer sheets.	35%
4409.10	4409.10.00	Wood continuously shaped, coniferous.	35%
4409.20	4409.20.00	Wood continuously shaped, non-coniferous.	35%
4410.10	4410.10.00	Particle board of wood.	35%
4410.90	4410.90.00	Particle board of other ligneous materials.	35%
4411.11	4411.11.00	Fibre board not mechanically worked or surface covered.	35%
4411.19	4411.19.00	Other fibre board of wood of density exceeding 0.8gm/Cm <sup>3</sup> .	35%
4411.21	4411.21.00	Fibre board not mechanically worked or surface covered.	35%
4411.29	4411.29.00	Other fibreboard of wood of density exceeding 0.5g/Cm <sup>3</sup> but not exceeding 0.8g/Cm <sup>3</sup> .	35%
4411.31	4411.31.00	Fibreboard not mechanically worked or surface covered.	35%
4411.39	4411.39.00	Other fibreboard of density exceeding 0.35g/Cm <sup>3</sup> but not exceeding 0.5g/Cm <sup>3</sup> .	35%
4411.91	4411.91.00	Other fibreboard of wood or other ligneous materials not mechanically worked or surface covered.	35%
4411.99	4411.99.00	Other fibreboard of wood or other ligneous materials.	35%
4412.11	4412.11.00	Plywood consisting solely of sheets of wood with at least one outer ply of the following tropical	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
		woods: Dark Red Meranti, Ligh White Lauan, Sipo, Limba, Okoume, Obeché, Acaj d'Afrique, Sapelli, Baboen, Mahogany ( <i>swietenia spp.</i> ), Palissandre du Bresil or Bois de Rese femelle.	
4412.12	4412.12.00	Plywood consisting solely of sheets of wood with at least one outer ply of non-coniferous wood.	70%
4412.19	4412.19.00	Other plywood.	70%
4412.21	4412.21.00	Other plywood with at least one outer ply of non-coniferous wood containing at least one layer of particle board.	50%
4412.29	4412.29.00	Other plywood, veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood.	40%
4412.91	4412.91.00	Plywood containing at least one layer of particles board.	50%
4412.99	4412.99.00	Other plywood.	40%
4413.00	4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	35%
4414.00	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	70%
4415.10	4415.10.00	Cases, boxes, crates, drums and similar packings of wood; cable-drums, of wood.	35%
4415.20	4415.20.00	Pallets, box pallets and other load boards.	35%
4416.00	4416.00.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	35%
4417.00	4417.00.20	Boot or shoe lasts and trees, of wood.	30%
4418.10	4418.10.00	Windows, French-windows and their frames.	70%
4418.20	4418.20.00	Doors and their frames and thresholds.	70%
4418.30	4418.30.00	Parquet panels.	70%
4418.40	4418.40.00	Shuttering for concrete constructional work.	70%

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<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4418.50	4418.50.00	Shingles and shakes.	70%
4418.90	4418.90.00	Other builders joinery and carpentry of wood.	70%
4419.00	4419.00.00	Tableware and kitchenware, of wood.	70%
4420.10	4420.10.00	Statuettes and other ornaments, of wood.	70%
4420.90	4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.	70%
4421.10	4421.10.00	Clothes hangers.	70%
4421.90	4421.90.20	Wood paving blocks.	50%
4421.90	4421.90.30	Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof.	2%
4421.90	4421.90.40	Wooden coffins.	35%
4421.90	4421.90.90	Other articles of wood.	70%
4503.10	4503.10.00	Corks and stoppers of natural cork.	35%
4503.90	4503.90.20	Washers and discs of natural cork.	35%
4503.90	4503.90.90	Other articles of natural cork.	35%
4504.10	4504.10.90	Other blocks, plates, sheets and strip of agglomerated cork.	30%
4504.90	4504.90.00	Other articles of agglomerated cord.	30%
4602.90	4602.90.10	Straw envelopes for bottles.	70%
4802.10	4802.10.00	Hand-made paper and paperboard.	35%
4802.20	4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive; heat-sensitive or electro-sensitive paper or paperboard in rolls or sheets.	35%
4802.30	4802.30.00	Carbonising base paper in rolls or sheets.	35%
4802.40	4802.40.00	Wallpaper base in rolls or sheets.	35%
4802.51	4802.51.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content	35%

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H.S.	Tariff	Tariff Description	New Rate of Duty
302.52	4802.52.00	consists of such fibres weighing less than 40 g/m <sup>2</sup> in rolls or sheets.	35%
4802.53	4802.53.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing less than 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> in rolls or sheets.	35%
4802.60	4802.60.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m <sup>2</sup> in rolls or sheets.	35%
4803.00	4803.00.10	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process in rolls or sheets.	35%
	4803.00.90	Tissue paper (cellulose wadding) bleached for the manufacture of sanitary towels in rolls or sheets. Other toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes; cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	50%
4804.21	4804.21.00	Unbleached sack kraft paper in rolls or sheets.	35%
4804.29	4804.29.00	Other sack kraft paper in rolls or sheets.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4804.31	4804.31.00	Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less, unbleached in rolls or sheets.	35%
4804.39	4804.39.00	Other kraft paper and paperboard weighing 150 g/m <sup>2</sup> or less in rolls or sheets.	35%
4804.41	4804.41.00	Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , unbleached, in rolls or sheets.	35%
4804.42	4804.42.00	Other craft paper and paperboard bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process.	35%
4804.49	4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> in rolls or sheets.	35%
4804.51	4804.51.00	Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more, unbleached, in rolls or sheets.	35%
4804.52	4804.52.00	Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets.	35%
4804.59	4804.59.00	Other kraft paper and paperboard weighing 225 g/m <sup>2</sup> or more, in rolls or sheets.	35%
4805.21	4805.21.00	Multi-ply paper and paperboard with each layer bleached, in rolls or sheets.	35%
4805.22	4805.22.00	Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4805.23	4805.23.00	Multi-ply paper and paperboard having three or more layers, of which only the two outer layers are bleached, in rolls or sheets.	35%
4805.29	4805.29.00	Other multi-ply paper and paperboard, in rolls or sheets.	35%
4805.30	4805.30.00	Sulphite wrapping paper, in rolls or sheets.	30%
4805.40	4805.40.00	Filter paper and paperboard, in rolls or sheets.	30%
4805.50	4805.50.00	Felt paper and paperboard, in rolls or sheets.	35%
4805.60	4805.60.00	Other paper and paperboard, weighing 150 g/m <sup>2</sup> or less, in rolls or sheets.	35%
4805.70	4805.70.00	Other paper and paperboard, weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup> , in rolls or sheets.	35%
4805.80	4805.80.00	Other paper and paperboard, weighing 225 g/m <sup>2</sup> or more, in rolls or sheets.	35%
4806.10	4806.10.00	Vegetable parchment paper, in rolls or sheets.	35%
4806.20	4806.20.00	Greaseproof papers, in rolls or sheets.	35%
4806.30	4806.30.00	Tracing papers, in rolls or sheets.	35%
4806.40	4806.40.00	Glassine and other glazed transparent or translucent papers, in rolls or sheets.	35%
4807.10	4807.10.00	Paper and paperboard, laminated internally with bitumen, tar or asphalt, in rolls or sheets.	35%
4807.91	4807.91.00	Straw paper and paperboard, whether or not covered with paper other than straw paper, in rolls or sheets.	35%
4807.99	4807.99.00	Other composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	35%

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<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4808.10	4808.10.00	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets.	35%
4808.20	4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	35%
4808.30	4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	35%
4808.90	4808.90.00	Other paper and paperboard, (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18, in rolls or sheets.	35%
4809.10	4809.10.00	Carbon or similar copying papers in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	35%
4809.20	4809.20.00	Self-copy paper in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	35%
4809.90	4809.90.00	Other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	35%
4810.11	4810.11.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing not more than 150 g/m <sup>2</sup> , in rolls or sheets.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4810.12	4810.12.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m <sup>2</sup> , in rolls or sheets.	35%
4810.21	4810.21.00	Light-weight coated paper of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, in rolls or sheets.	35%
4810.29	4810.29.00	Other paper and paperboards of a kind used for writing, printing or other graphic purposes, in rolls or sheets.	35%
4810.31	4810.31.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m <sup>2</sup> or less, in rolls or sheets.	35%
4810.32	4810.32.00	Kraft paper and paper board, other than that of a kind used for writing, printing or other graphic purposes bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m <sup>2</sup> .	35%
4810.39	4810.39.00	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls or sheets.	35%
4810.91	4810.91.00	Multi-ply paper and paperboard in rolls or sheets.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4810.99	4810.99.00	Other paper and paperboard coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface decorated or printed, in rolls or sheets.	35%
4811.10	4811.10.00	Tarred, bituminised or asphalted paper and paperboard in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4811.21	4811.21.00	Self-adhesive paper and paperboard in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4811.29	4811.29.00	Other cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4811.31	4811.31.00	Bleached paper and paperboard, coated, impregnated, or covered with plastics weighing more than 150 g/m <sup>2</sup> in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4811.40	4811.40.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4811.90	4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4813.10	4813.10.00	Cigarette paper in the form of booklets or tubes.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4813.20	4813.20.00	Cigarette paper, in rolls of a width not exceeding 5cm.	35%
4813.90	4813.90.00	Other cigarette paper whether or not cut to size.	35%
4814.10	4814.10.00	"Ingrain" paper.	35%
4814.20	4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics.	35%
4814.30	4814.30.00	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven.	35%
4814.90	4814.90.00	Window transparencies of paper.	35%
4815.00	4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	70%
4816.10	4816.10.00	Carbon or similar copying papers.	70%
4816.20	4816.20.00	Self-copy paper.	70%
4816.30	4816.30.00	Duplicator stencils.	70%
4816.90	4816.90.00	Transfer papers and offset plates of paper.	70%
4817.10	4817.10.00	Envelopes.	70%
4817.20	4817.20.00	Letter cards, plain postcards and correspondence cards.	70%
4817.30	4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	70%
4818.10	4818.10.00	Toilet paper.	70%
4818.20	4818.20.00	Handkerchiefs, cleansing or facial tissues.	70%
4818.30	4818.30.00	Table cloths and serviettes.	70%
4818.40	4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	50%
4818.50	4818.50.00	Articles of apparel and clothing accessories.	70%
4818.90	4818.90.00	Other articles of paper pulp, cellulose wadding or webs.	70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4819.10	4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard.	35%
4819.20	4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	35%
4819.30	4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.	70%
4819.40	4819.40.00	Other sacks and bags, including cones.	70%
4819.50	4819.50.00	Other packing containers, including record sleeves.	70%
4819.60	4819.60.10	Box files.	70%
4819.60	4819.60.90	Letter trays, storage boxes and similar articles of a kind used in offices, shops or the like, of paper, paperboard or cellulose wadding.	70%
4820.10	4820.10.00	Registers, account books, note books, diaries and similar articles	70%
4820.30	4820.30.00	Binders, folders and file covers.	70%
4820.40	4820.40.00	Manifold business forms and interleaved carbon sets.	70%
4820.50	4820.50.00	Albums for samples or for collections.	70%
4820.90	4820.90.00	Other articles of stationery and blotting-pads.	70%
4821.10	4821.10.00	Paper or paperboard labels of all kinds, printed.	70%
4821.90	4821.90.00	Other paper and paperboard labels of all kinds.	70%
4822.10	4822.10.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened), of a kind used for winding textile yarn.	30%
4822.90	4822.90.00	Other bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	30%
4823.11	4823.11.00	Gummed or adhesive paper, in strips or rolls, self-adhesive.	40%
4823.19	4823.19.00	Other gummed or adhesive paper, in strips or rolls.	40%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
4823.20	4823.20.00	Filter paper and paperboard.	70%
4823.30	4823.30.00	Cards, not punched, for punch card machines, whether or not in strips.	30%
4823.40	4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus.	70%
4823.51	4823.51.00	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, embossed or perforated.	70%
4823.59	4823.59.00	Other paper and paperboard of a kind used for writing, printing or other graphic purposes.	70%
4823.60	4823.60.00	Trays, dishes, plates, cups and the like of paper.	70%
4902.10	4902.10.20	Secondhand newspapers, journals and periodicals.	70%
4902.90	4902.90.20	Other second hand newspapers, journals and periodicals.	70%
4906.00	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	2%
4907.00	4907.00.30	Cheque forms.	50%
	4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.	2%
4908.10	4908.10.00	Transfers (decalcomanias), vitrifiable.	30%
4908.90	4908.90.00	Other transfers (decalcomanias).	30%
4911.10	4911.10.00	Trade and advertising material, commercial catalogues and the like.	2%
4911.91	4911.91.00	Pictures, designs and photographs.	50%
4911.99	4911.99.10	Instructional charts and diagrams.	2%
5001.00	5001.00.00	Silk-worm cocoons suitable for reeling.	30%
	5002.00.00	Raw silk (not thrown).	30%
	5003.10.00	Silk waste, not carded or combed.	30%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5003.90	5003.90.00	Other silk waste.	30%
5004.00	5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	40%
5005.00	5005.00.00	Yarn spun from silk waste, not put up for retail sale.	40%
5006.00	5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	50%
5007.10	5007.10.00	Fabrics of noil silk.	70%
5007.20	5007.20.00	Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk.	70%
5007.90	5007.90.00	Other fabrics of silk or silk waste.	70%
5101.11	5101.11.00	Shorn wool, greasy, including fleece-washed wool, not carded or combed.	30%
5101.19	5101.19.00	Other greasy, including fleece-washed wool, not carded or combed.	30%
5101.21	5101.21.00	Shorn wool, degreased, not carbonised, not carded or combed.	30%
5101.29	5101.29.00	Other wool, degreased, not carbonised, not carded or combed.	30%
5101.30	5101.30.00	Carbonised wool, not carded or combed.	30%
5102.10	5102.10.00	Fine animal hair, not carded or combed.	30%
5102.20	5102.20.00	Coarse animal hair, not carded or combed.	30%
5103.10	5103.10.00	Noils of wool or of fine animal hair.	30%
5103.20	5103.20.00	Other waste of wool or of fine animal hair.	30%
5103.30	5103.30.00	Waste of coarse animal hair.	30%
5104.00	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	30%
5105.10	5105.10.00	Carded wool.	70%
5105.21	5105.21.00	Combed wool in fragments.	30%
5105.29	5105.29.00	Wool tops and other combed wool.	30%
5105.30	5105.30.00	Fine animal hair, carded or combed.	30%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5105.40	5105.40.00	Coarse animal hair, carded or combed.	30%
5106.10	5106.10.00	Yarn of carded wool, not put up for retail sale, containing 85% or more by weight of wool.	50%
5107.10	5107.10.00	Yarn of combed wool, not put up for retail sale containing 85% or more by weight of wool.	50%
5109.10	5109.10.00	Yarn of wool or fine animal hair, containing 95% or more by weight of wool or fine animal hair, put up for sale.	70%
5109.90	5109.90.00	Yarn of wool or of fine animal hair, put up for retail sale containing less than 85% by weight of wool or of fine animal hair.	70%
5110.00	5110.00.00	Yarn of coarse animal hair or of horse-hair (including gimped horse-hair yarn), whether or not put up for retail sale.	50%
5206.31	5206.31.00	Multiple (folded) or cabled yarn, of uncombed fibres measuring per single yarn 714.29 decitex or more.	40%
5208.11	5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> unbleached.	Per Sq. m. Shs. 5.50 or 70%
5208.12	5208.12.10	Canvas of woven fabrics of cotton, plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , containing 85% or more by weight of cotton, unbleached.	Per Sq. m. shs. 5.50 or 70%
	5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , containing 85% or more by weight of cotton, unbleached.	Per Sq.m. shs.5.50 or 70%
5208.13	5208.13.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , unbleached	Per Sq.m. shs. 5.50 or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5208.19	5208.19.10	Weftless fabric, for tyre manufacture.	Per Sq. m. shs. 5.50 or 70%
5208.19	5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> .	Per Sq. m. shs. 5.50 or 70%
5208.21	5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m <sup>2</sup> .	Per Sq.m. shs.5.50 or 70%
5208.22	5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> .	Per Sq. m. shs 5.50 or 70%
5208.23	5208.23.00	Woven 3- thread or 4-thread twill, including cross twill of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , bleached.	Per Sq.m. shs. 5.50 or 70%
5208.29	5208.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , bleached.	Per Sq.m. shs. 5.50 or 70%
5208.31	5208.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m <sup>2</sup> , dyed.	Per Sq.m. shs. 5.50 or 70%
5208.32	5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , dyed.	Per Sq.m. shs. 5.50 or 70%
5208.33	5208.33.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%
5208.39	5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m <sup>2</sup> , of yarn of different colours.	Per Sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5208.41	5208.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs.5.50 or 70%
5208.42	5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5208.43	5208.43.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/m <sup>2</sup> , of yarn of different colours.	Per Sq. m. shs. 5.50 or 70%
5208.49	5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq.m. shs. 5.50 or 70%
5208.51	5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m <sup>2</sup> , printed.	Per Sq.m. shs.5.50 or 70%
5208.51	5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m <sup>2</sup> but not more than 200 g/m <sup>2</sup> , printed.	Per Sq. m shs. 5.50 or 70%
5208.53	5208.53.00	Woven 3-thread or 4-thread twill of cotton, including cross twill, weighing not more than 200 g/m <sup>2</sup> , printed.	Per Sq.m. shs. 5.50 or 70%
5208.59	5208.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m <sup>2</sup> , printed.	Per Sq.m. shs. 5.50 or 70%
5209.11	5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , plain weave, unbleached.	Per Sq. m. shs. 5.50 or 70%
	5209.11.90	Woven fabrics of cotton (other than canvas), containing 85% or more by weight of cotton,	Per sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5209.12	5209.12.00	weighing more than 200 g/m <sup>2</sup> , plain weave, unbleached. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , unbleached.	Per Sq. m. shs. 5.50 or 70%
5209.19	5209.19.10	Weftless fabrics for tyre manufacture.	Per Sq. m. shs. 5.50 or 70%
	5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , unbleached.	Per Sq.m shs. 5.50 or 70%
5209.21	5209.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , plain weave, bleached.	Per Sq. m. shs. 5.50 or 70%
5209.22	5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , bleached.	Per Sq.m shs. 5.50 or 70%
5209.29	5209.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , bleached.	Per Sq. m shs 5.50 or 70%
5209.31	5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , plain weave, dyed.	Per Sq.m shs.5.50 or 70%
5209.32	5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m shs. 5.50 or 70%
5209.39	5209.39.00	Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/m <sup>2</sup> , dyed.	Per Sq.m or more shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5209.41	5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , plain weave, of yarns of different colours.	Per sq.m shs. 5.50 or 70%
5209.42	5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , of yarns of different colours.	sq. m. shs. 5.50 or 70%
5209.43	5209.43.00	Other cotton fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m shs. 5.50 or 70%
5209.49	5209.49.00	Other woven fabrics of cotton, containing 85% more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5209.51	5209.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , plain weave, printed.	Per Sq. m shs. 5.50 or 70%
5209.52	5209.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , printed.	Per Sq. m shs. 5.50 or 70%
5209.59	5209.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m <sup>2</sup> , printed.	Per Sq. m shs. 5.50 or 70%
5210.11	5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , plain weave, unbleached.	Per Sq. m. shs. 5.50 or 70%
5210.12	5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , unbleached.	Per Sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5210.19	5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , unbleached.	Per Sq. m. shs. 5.50 or 70%
5210.21	5210.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , plain weave, bleached.	Per Sq. m. shs. 5.50 or 70%
5210.22	5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/m <sup>2</sup> , bleached.	Per Sq. m. shs. 5.50 or 70%
5210.29	5210.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , bleached.	Per Sq. m. shs. 5.50 or 70%
5210.31	5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , plain weave, dyed.	Per Sq. m. shs. 5.50 or 70%
5210.32	5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%
5210.39	5210.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%
5210.41	5210.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than	Per Sq. m. shs. 5.50 or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5210.42	5210.42.00	200 g/m <sup>2</sup> , plain weave, of yarns of different colours. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5210.49	5210.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5210.51	5210.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , plain weave, printed.	Per Sq. m. shs. 5.50 or 70%
5210.52	5210.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , printed.	Per Sq. m. shs. 5.50 or 70%
5210.59	5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m <sup>2</sup> , printed.	Per Sq. m. shs. 5.50 or 70%
5211.11	5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , plain weave, unbleached.	Per Sq. m. shs. 5.50 or 70%
5211.12	5211.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than	Per Sq. m. shs. 5.50 or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5211.19	5211.19.00	200 g/m <sup>2</sup> , unbleached. Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , unbleached.	Per sq. m. shs. 5.50 or 70%
5211.21	5211.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , plain weave, bleached.	Per Sq. m. shs. 5.50 or 70%
5211.22	5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , bleached.	Per Sq.m. shs. 5.50 or 70%
5211.29	5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , bleached.	Per Sq.m. shs. 5.50 or 70%
5211.31	5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , plain weave, dyed.	Per Sq. m. shs. 5.50 or 70%
5211.32	5211.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%
5211.39	5211.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5211.41	5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , plain weave, of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5211.42	5211.42.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5211.43	5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill.	Per Sq. m. shs. 5.50 or 70%
5211.49	5211.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5211.51	5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , plain weave, printed.	Per Sq. m. shs. 5.50 or 70%
5211.52	5211.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , printed.	Per Sq. m. shs. 5.50 or 70%
5211.59	5211.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m <sup>2</sup> , printed.	Per Sq. m. shs. 5.50 or 70%
5212.11	5212.11.00	Other woven fabrics of cotton, weighing not more than 200 g/m <sup>2</sup> , unbleached.	Per Sq. m. shs. 5.50 or 70%
	5212.12.00	Other woven fabrics of cotton, weighing not more than 200 g/m <sup>2</sup> ,	Per Sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5212.13	5212.13.00	bleached. Other woven fabrics of cotton, weighing not more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%
5212.14	5212.14.00	Other woven fabrics of cotton, weighing not more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5212.15	5212.15.00	Other woven fabrics of cotton, weighing not more than 200 g/m <sup>2</sup> , printed.	Per Sq. m. shs. 5.50 or 70%
5212.21	5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/m <sup>2</sup> , unbleached.	Per Sq. m. shs. 5.50 or 70%
5212.22	5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/m <sup>2</sup> , bleached.	Per Sq. m. shs. 5.50 or 70%
5212.23	5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/m <sup>2</sup> , dyed.	Per Sq. m. shs. 5.50 or 70%
5212.24	5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/m <sup>2</sup> , of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5212.25	5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/m <sup>2</sup> .	Per Sq. m. shs. 5.50 or 70%
5301.10	5301.10.00	Flax, raw or retted.	30%
5301.21	5301.21.00	Flax, broken or scutched but not spun.	30%
5301.29	5301.29.00	Flax, hackled or otherwise processed, but not spun.	30%
5301.30	5301.30.00	Flax tow and waste.	30%
5305.91	5305.91.00	Ramie and other vegetable textile fibres, not elsewhere specified or included, raw.	30%
5305.99	5305.99.00	Other vegetable textile fibres.	30%
5306.10	5306.10.00	Single flax yarn.	30%
5306.20	5306.20.00	Multiple (folded) or cabled flax yarn.	30%
5307.10	5307.10.00	Single yarn of jute or other textile bast fibres.	30%
5307.20	5307.20.00	Multiple (folded) or cabled yarn of jute or other textile bast fibres.	30%
5308.10	5308.10.00	Coir yarn.	30%
5308.20	5308.20.00	True hemp yarn.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5308.30	5308.30.00	Paper yarn.	30%
5308.90	5308.90.00	Other yarn of other vegetable fibres.	30%
5401.10	5401.10.10	Sewing thread of synthetic filaments not put up for retail sale.	50%
	5401.10.20	Sewing thread of man-made filaments, put up for retail sale.	70%
5401.20	5401.20.10	Sewing thread of artificial filaments, not up for retail sale.	40%
	5401.20.20	Sewing thread of artificial filament, put up for retail sale	70%
5402.10	5402.10.00	High tenacity yarn of nylon or other polyamides.	50%
5402.20	5402.20.00	High tenacity yarn of nylon polyesters.	70%
5402.31	5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex.	50%
5402.32	5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex.	50%
5402.33	5402.33.00	Textured yarn of polyesters.	50%
5402.39	5402.39.00	Other textured yarn.	70%
5402.41	5402.41.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metres of nylon or other polyamides.	50%
5402.42	5402.42.00	Other yarn of polyesters, partially oriented.	70%
5402.43	5402.43.00	Other yarn of other polyesters.	70%
5402.49	5402.49.00	Other yarn single, untwisted or with a twist not exceeding 50 turns per metre.	70%
5402.51	5402.51.00	Other yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides.	50%
5402.59	5402.52.00	Other polyester yarn, single, with a twist exceeding 50 turns per metre.	70%
5402.59	5402.59.00	Other yarn of other synthetic filament yarn.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5402.61	5402.61.00	Other yarn, multiple (folded) or cabled of nylon or other polyamides.	50%
	5402.62.00	Other yarn multiple or cabled of polyesters.	70%
5402.69	5402.69.00	Other synthetic filament yarn, multiple or cabled.	70%
5404.90	5404.90.00	Strip and the like of synthetic textile materials.	70%
5405.00	5405.00.00	Artificial monofilament of 67 decitex or more and which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	70%
5406.10	5406.10.00	Synthetic filament yarn.	70%
5406.20	5406.20.00	Artificial filament yarn (other than sewing thread), put up for retail sale.	70%
5407.10	5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylons or other polyamides or of polyesters.	Per sq. m shs. 5.50 or 70%
5407.20	5407.20.00	Woven fabrics obtained from strip or the like.	Per Sq. m. shs. 5.50 or 70%
5407.30	5407.30.00	Fabrics specified in Note 9 to Section XI.	Per sq. m. shs. 5.50 or 70%
5407.41	5407.41.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached.	Per sq. m shs. 5.50 or 70%
5407.42	5407.42.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed.	Per Sq. m shs. 5.50 or 70%
5407.43	5407.43.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours.	Per Sq. m. shs. 5.50 or 70%
5407.44	5407.44.00	Woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed.	Per Sq. m. shs. 5.50 or 70%
5407.51	5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached.	Per Sq.m. shs. 5.50 or 70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5407.52	5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	Per Sq. m. shs. 5.50 or 70%
5407.53	5407.53.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5407.54	5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	Per sq. m. shs. 5.50 or 70%
5407.60	5407.60.00	Other woven fabrics, containing 85% or more by weight of non-textured polyester filaments.	Per sq. m. shs. 5.50 or 70%
5407.71	5407.71.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5407.72	5407.72.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, dyed.	Per sq. m. shs. 5.50 or 70%
5407.73	5407.73.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, of yarns of different colours.	Per sq.m. shs. 5.50 or 70%
5407.74	5407.74.00	Other woven fabrics, containing 85% or more by weight of synthetic filaments, printed.	Per sq. m. shs. 5.50 or 70%
5407.81	5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5407.82	5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	Per sq. m. shs. 5.50 or 70%
5407.83	5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5407.84	5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	Per sq. m. shs. 5.50 or 70%

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U. S. Code	Tariff No.	Tariff Description	New Rate of Duty
5407.91	5407.91.00	Other woven fabrics of synthetic filament yarn, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5407.92	5407.92.00	Other woven fabrics of synthetic filament yarn, dyed.	Per sq. m. shs. 5.50 or 70%
5407.93	5407.93.00	Other woven fabrics of synthetic filament yarn, of yarns of different colour.	Per sq. m. shs. 5.50 or 70%
5407.94	5407.94.00	Other woven fabrics of synthetic filament yarn, printed.	Per sq. m. shs. 5.50 or 70%
5408.10	5408.10.00	Woven fabrics obtained from high tenacity yarns, of viscose rayon.	Per sq. m. shs. 5.50 or 70%
5408.21	5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5408.22	5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	Per sq. m. shs. 5.50 or 70%
5408.23	5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5408.24	5408.24.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, printed.	Per sq. m. shs. 5.50 or 70%
5408.31	5408.31.00	Other woven fabrics of artificial filament yarn, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5408.32	5408.32.00	Other woven fabrics of artificial filament yarn, dyed.	Per sq. m. shs. 5.50 or 70%
5408.33	5408.33.00	Other woven fabrics of artificial filament yarn, of yarns of different colour.	Per sq. m. shs. 5.50 or 70%
5408.34	5408.34.00	Other woven fabrics of artificial filament yarn, printed.	Per sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5501.10	5501.10.00	Synthetic filament tow of nylon or other polyamides.	25%
5501.20	5501.20.00	Synthetic filament tow of polyesters.	25%
5501.30	5501.30.00	Synthetic filament tow of acrylic or modacrylic.	25%
5501.90	5501.90.00	Other synthetic filament tow.	25%
5502.00	5502.00.00	Artificial filament tow.	25%
5503.10	5503.10.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of nylon or other polyamides.	25%
5503.20	5503.20.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polyesters.	25%
5503.30	5503.30.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, acrylic or modacrylic.	25%
5503.40	5503.40.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polypropylene.	25%
5503.90	5503.90.00	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning.	25%
5504.10	5504.10.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning, of viscose.	25%
5504.90	5504.90.00	Other artificial staple fibres, not carded, combed or otherwise processed for spinning.	25%
5505.10	5505.10.00	Waste (including noils, yarn waste and garnetted stock) of synthetic fibres.	25%
5505.20	5505.20.00	Waste (including noils, yarn waste and garnetted stock) of artificial fibres.	25%
5506.10	5506.10.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of nylon or other polyamides.	30%
5505.20	5506.20.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of polyesters.	30%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5506.30	5506.30.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, acrylic or modacrylic.	30%
5506.90	5506.90.00	Other synthetic staple fibres, carded, combed or otherwise processed for spinning.	30%
5507.00	5507.00.00	Artificial staple fibres, carded, combed, or otherwise processed for spinning.	30%
5508.10	5508.10.90	Sewing thread of synthetic staple fibres, put up for retail sale.	70%
5508.20	5508.20.90	Sewing thread of artificial staple fibres, put up for retail sale.	70%
5509.51	5509.51.00	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres.	50%
5509.53	5509.53.00	Other yarn of polyester staple fibres, mixed mainly or solely with cotton.	40%
5509.59	5509.59.00	Other yarn of polyester staple fibres.	50%
5509.62	5509.62.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton.	40%
5509.69	5509.69.00	Other yarn of acrylic or modacrylic staple fibres.	50%
5509.92	5509.92.00	Other yarn, mixed mainly or solely with cotton.	40%
5509.99	5509.99.00	Other yarn of synthetic staple fibres, not put up for retail sale.	50%
5510.90	5510.90.00	Other yarn of artificial staples fibres, not put up for retail sale.	50%
5512.11	5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5512.19	5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	Per sq. m. shs. 5.50 or 70%
5512.21	5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres,	Per sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5512.29	5512.29.00	unbleached or bleached. Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	Per sq. m. shs.5.50 or 70%
5512.91	5512.91.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5512.99	5512.99.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of other staple fibres.	Per sq. m. shs. 5.50 or 70%
5513.11	5513.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs.5.50 or 70%
5513.12	5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5513.13	5513.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5513.19	5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5513.21	5513.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5513.22	5513.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staples fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5513.23	5513.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5513.29	5513.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5513.31	5513.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5513.32	5513.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5513.33	5513.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight	Per sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5513.39	5513.39.00	not exceeding 170 g/m <sup>2</sup> , of yarns of different colours. Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5513.41	5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5513.42	5513.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5513.43	5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5513.49	5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5514.11	5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5514.12	5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%

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<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.13	5514.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5514.19	5514.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5514.21	5514.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5514.22	5514.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5514.29	5514.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , dyed.	Per sq. m. shs. 5.50 or 70%
5514.31	5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5514.32	5514.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs. 5.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5514.33	5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5514.29	5514.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , of yarns of different colours.	Per sq. m. shs 5.50 or 70%
5514.41	5514.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , printed.	
5514.42	5514.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5514.43	5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5514.49	5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m <sup>2</sup> , printed.	Per sq. m. shs. 5.50 or 70%
5515.11	5515.11.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	Per sq. m. shs. 5.50 or 70%
5515.12	5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	Per sq. m. shs. 5.50 or 70%

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## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5515.13	5515.13.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	Per sq. m. shs. 5.50 or 70%
5155.19	5515.19.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with other fibres.	Per sq. m. shs. 5.50 or 70%
5515.21	5515.21.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments.	Per sq. m. shs. 5.50 or 70%
5515.22	5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	Per sq. m. shs. 5.50 or 70%
5515.29	5515.29.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with other fibres.	Per sq. m. shs. 5.50 or 70%
5515.91	5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	Per sq. m. shs. 5.50 or 70%
5515.92	5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	Per sq. m. shs. 5.50 or 70%
5515.99	5515.99.00	Other woven fabrics, mixed mainly or solely with other fabrics.	Per sq. m. shs. 5.50 or 70%
5516.11	5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5516.12	5516.12.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed.	Per sq. m. shs. 5.50 or 70%
5516.13	5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5516.14	5516.14.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed.	Per sq. m. shs. 5.50 or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5516.21	5516.21.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5516.22	5516.22.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed.	Per sq. m. shs. 5.50 or 70%
5516.23	5516.23.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5516.24	5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	Per sq. m. shs. 5.50 or 70%
5516.32	5516.32.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed.	Per sq. m. shs. 5.50 or 70%
5516.34	5516.34.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	Per sq. m. shs. 5.50 or 70%
5516.41	5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5516.42	5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	Per sq. m. shs. 5.50 or 70%
5516.43	5516.43.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres,	Per sq. m. shs. 5.50 or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5516.44	5516.44.00	mixed mainly or solely with cotton, of yarns of different colours. Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	Per sq. m. shs. 5.50 or 70%
5516.91	5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	Per sq. m. shs. 5.50 or 70%
5516.92	5516.92.00	Other woven fabrics of artificial staple fibres, dyed.	Per sq. m. shs. 5.50 or 70%
5516.93	5516.93.00	Other woven fabrics of artificial staple fibres, of yarns of different colours.	Per sq. m. shs. 5.50 or 70%
5516.94	5516.94.00	Other woven fabrics of artificial staple fibres, printed.	Per sq. m. shs. 5.50 or 70%
5601.10	5601.10.00	Sanitary towels and tampons, napkin and napkin liners.	50%
5601.21	5601.21.00	Wadding and other articles of wadding, of cotton.	70%
5601.22	5601.22.00	Wadding and other articles of wadding, of man-made fibres.	70%
5601.29	5601.29.00	Wadding and other articles of wadding, other.	70%
5601.30	5601.30.00	Textile flock and dust and mill neps.	70%
5602.10	5602.10.00	Needleloom felt and stitch-bonded fibre fabrics.	50%
5602.21	5602.21.00	Other felt, not impregnated or coated, covered or laminated, of wool or fine animal hair.	50%
5602.29	5602.29.00	Other felt, not impregnated or coated, covered or laminated, of other textile materials.	50%
5602.90	5602.90.10	Roofing felt.	50%
5602.90	5602.90.90	Other felt whether or not impregnated, coated, covered or laminated.	50%
5603.00	5603.00.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	30%
5604.20	5604.20.00	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated	50%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5604.90	5604.90.00	or coated. Other textile yarn and strip and the like of artificial and synthetic monofilament yarn.	50%
5605.00	5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	35%
5606.00	5606.00.00	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	35%
5704.10	5704.10.00	Tiles, having a maximum surface area of .3 sq. m.	70%
5704.90	5704.90.00	Other floor coverings of felt.	70%
5801.21	5801.21.00	Uncut weft pile fabrics of cotton.	Per sq. m. shs. 5.50 or 70%
5801.31	5801.31.00	Uncut weft pile fabrics of man-made fibres.	Per sq. shs. 5.50 or 70%
5802.11	5802.11.00	Terry towelling and similar woven terry fabrics, of cotton, unbleached.	Per sq. m. shs. 5.50 or 70%
5802.19	5802.19.00	Terry towelling and similar woven terry fabrics, of cotton, other.	Per sq. m. shs. 5.50 or 70%
5802.20	5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials	Per sq. m. shs. 5.50 or 70%
5802.30	5802.30.00	Tufted textile fabrics.	Per sq. shs. 5.50 or 70%
5804.10	5804.10.00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics.	Per sq. m. shs. 5.50 or 70%
5804.21	5804.21.00	Mechanically made lace of man-made fibres, not including woven, knitted or crocheted fabrics in the piece, in strips or in motifs.	Per sq. m. shs. 5.50 or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5804.29	5804.29.00	Mechanically made lace of other textile materials, not including woven, knitted or crocheted fabrics in the piece, in strips or in motifs.	Per sq. m. shs. 5.50 or 70%
5804.30	5804.30.00	Hand-made lace, not including woven, knitted or crocheted fabrics; in the piece, in strips or in motifs.	Per sq. m. shs. 5.50 or 70%
5806.10	5806.10.00	Woven pile fabrics (including terry and towelling and similar terry fabrics.	70%
5806.20	5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	70%
5806.31	5806.31.10	Narrow woven fabrics of cotton not exceeding 1.3 cm width for the manufacture of type-writer ribbons.	30%
5806.31	5806.31.90	Narrow woven fabrics, of cotton, exceeding 1.3 cm. width.	70%
5806.32	5806.32.10	Narrow woven fabrics of man-made fibres not exceeding 1.3 cm width for the manufacture of type-writer ribbons.	30%
5806.32	5806.32.90	Narrow woven fabrics, of man-made fibres, exceeding 1.3 c.m width.	70%
5806.39	5806.39.10	Narrow woven fabrics of other textile materials not exceeding 1.3 cm width for the manufacture of type-writer ribbons.	30%
5806.39	5806.39.90	Narrow woven fabrics, of other textile materials, exceeding 1.3 cm. width.	70%
5806.40	5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	70%
5807.90	5807.90.00	Other labels, budges and similar articles of textile materials.	70%
5809.00	5809.00.00	Woven fabrics of metal thread and woven fabrics of metallized yarn, of a kind used in apparel, or furnishing fabrics or for similar purposes, not	Per sq. m. shs. 5.50 or 70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
		elsewhere specified or included.	
5810.10	5810.10.00	Embroidery without visible ground, in the piece, in strips or in motifs.	Per sq. m. shs. 5.50 or 70%
5810.91	5810.91.00	Other embroidery of cotton, in the piece, in strips or in motifs.	Per sq. m. shs. 5/50 or 70%
5810.92	5810.92.00	Other embroidery of man-made fibres, in the piece, in strips or in motifs.	Per sq. m. shs. 5.50 or 70%
5810.99	5810.99.00	Other embroidery of other textile materials, in the piece, in strips or in motifs.	Per sq. m. shs. 5.50 or 70%
5811.00	5811.00.00	Quilted textile products in the piece composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	Per sq. m. shs. 5.50 or 70%
5901.10	5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.	30%
5901.90	5901.90.00	Other tracing cloth; prepared plain canvas; buckram and similar stiffened textile fabrics of of a kind used for hat foundations.	30%
5903.10	5903.10.00	Textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride.	50%
5903.20	5903.20.00	Textile fabrics impregnated, coated, covered or laminated with polyurethane.	50%
5903.90	5903.90.00	Textile fabrics, impregnated, coated, covered or laminated with other materials.	50%
5904.10	5904.10.00	Linoleum, whether or not cut to shape.	50%
5905.00	5905.00.00	Textile wall coverings.	Per sq. m. shs. 5.50 or 70%
5906.10	5906.10.10	Electrical insulator tape.	50%
5906.91	5906.91.00	Rubberised textile fabrics knitted or crocheted.	Per Kg. shs. 75/= or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
5907.00	5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	70%
5908.00	5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	70%
5909.00	5909.00.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories, of other materials.	30%
6001.10	6001.10.00	"Long pile" fabrics, knitted or crocheted.	Per Kg. shs. 70/= or 70%
6001.21	6001.21.00	Looped pile fabrics, of cotton, knitted or crocheted.	Per Kg. shs. 70/= or 70%
6001.21	6001.22.00	Looped pile fabrics, of man-made fibres, knitted or crocheted.	Per Kg. shs. 70/= or 70%
6001.29	6001.29.00	Looped pile fabrics, of other textile materials, knitted or crocheted.	Per Kg. shs. 70/= or 70%
6001.91	6001.91.00	Other pile fabrics of cotton.	Per Kg. shs. 70/= or 70%
6001.92	6001.92.00	Other pile fabrics of man made fibres.	Per Kg. shs. 70/= or 70%
6001.99	6001.99.00	Pile fabrics of other textile materials.	Per Kg. shs. 70/= or 70%
6002.10	6002.10.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. shs. 70/= or 70%
6002.20	6002.20.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm.	Per Kg. shs. 70/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6002.30	6002.30.00	Other knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. shs. 70/= or 70%
6002.41	6002.41.00	Other fabrics, warp knit (including those made on gallon knitting machines), of wool or fine animal hair.	Per Kg. shs. 70/= or 70%
6002.42	6002.42.00	Other fabrics, warp knit (including those made on gallon knitting machines), of cotton.	Per Kg. shs. 70/= or 70%
6002.43	6002.43.00	Other fabrics, warp knit (including those made on gallon knitting machines), of man-made fibres.	Per Kg. shs. 70/= or 70%
6002.49	6002.49.00	Other fabrics, warp knit (including those made on gallon knitting machines), of other fibres.	Per Kg. shs. 70/= or 70%
6002.91	6002.91.00	Other knitted or crocheted fabrics, of wool or fine animal hair.	Per Kg. shs. 70/= or 70%
6002.92	6002.92.00	Other knitted or crocheted fabrics, of cotton.	Per Kg. shs. 70/= or 70%
6002.93	6002.93.00	Other knitted or crocheted fabrics, of man-made fibres.	Per Kg. shs. 70/= or 70%
6003.99	6002.99.00	Other knitted or crocheted fabrics, of other fibres.	Per Kg. shs. 70/= or 70%
6101.10	6101.10.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6101.20	6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6101.30	6101.30.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and articles of man-made fibres,	Each shs. 100/= shs. 70%

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## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6101.90	6101.90.00	knitted or crocheted. Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6102.10	6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets), wind-cheaters, wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6102.20	6102.20.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6102.30	6102.30.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted.	Each shs. 100/= or 70%
6102.90	6102.90.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6103.11	6103.11.00	Men's or boys' suits, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6103.12	6103.12.00	Men's or boys' suits, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6103.19	6103.19.00	Men's or boys' suits, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6103.21	6103.21.00	Men's or boys' ensembles, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6103.22	6103.22.00	Men's or boys' ensembles, of cotton, knitted or crocheted.	Each shs. 100/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6103.23	6103.23.00	Men's or boys' ensembles, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6103.29	6103.29.00	Men's or boys' ensembles, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6103.30	6103.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6103.32	6103.32.00	Men's or boys' jackets and blazers, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6103.33	6103.33.00	Men's or boys' jackets and blazers, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6103.39	6103.39.00	Men's or boys' jackets and blazers, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6103.41	6103.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6103.42	6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6103.43	6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6103.49	6103.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6104.11	6104.11.00	Women's or girls' suits, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6104.12	6104.12.00	Women's or girls' suits, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6104.13	6104.13.00	Women's or girls' suits, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6104.19	6104.19.00	Women's or girls' suits, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6104.21	6104.21.00	Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6104.22	6104.22.00	Women's or girls' ensembles, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6104.23	6104.23.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6104.29	6104.29.00	Women's or girls' ensembles, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6104.31	6104.31.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6104.32	6104.32.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6104.33	6104.33.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6104.39	6104.39.00	Women's or girls' jackets and blazers of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6104.41	6104.41.00	Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6104.42	6104.42.00	Women's or girls' dresses, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6104.43	6104.43.00	Women's or girls' dresses, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6104.44	6104.44.00	Women's or girls' dresses of artificial fibres knitted or crocheted.	Each shs. 100/= or 70%
6104.49	6104.49.00	Women's or girls' dresses, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6104.51	6104.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6104.52	6104.52.00	Women's or girls' skirts and divided skirts, of cotton, knitted or crocheted.	Each shs. 100/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6104.53	6104.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6104.59	6104.59.00	Women's or girls' skirts and divided skirts, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6104.61	6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each shs. 100/= or 70%
6104.62	6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6104.63	6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each shs. 100/= or 70%
6104.69	6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6105.10	6105.10.00	Men's or boys' shirts, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6105.20	6105.20.00	Men's or boys' shirts, of man-made fibres, knitted or crocheted.	Each shs. 100/= or 70%
6105.90	6105.90.00	Men's or boys' shirts, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6106.10	6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted.	Each shs. 100/= or 70%
6106.20	6106.20.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted.	Each shs. 100/= or 70%
6106.90	6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted.	Each shs. 100/= or 70%
6107.11	6107.11.00	Men's or boys' under pants and briefs, of cotton, knitted or crocheted.	Each shs. 30/= or 70%
6107.12	6107.12.00	Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted.	Each shs. 30/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6107.19	6107.19.00	Men's or boys' underpants and briefs, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6107.21	6107.21.00	Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted.	Each shs. 30/= or 70%
6107.22	6107.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted.	Each shs. 30/= or 70%
6107.29	6107.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6107.91	6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each shs. 30/= or 70%
6107.92	6107.92.00	Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6107.99	6107.99.00	Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6107.11	6108.11.00	Women's or girl's slips and petticoats, of other man-made fibres, knitted or crocheted.	Each shs. 30/= or 70%
6108.19	6108.19.00	Women's or girls' slips and petticoats, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6108.21	6108.21.00	Women's or girls' briefs and panties, of cotton, knitted or crocheted.	Each shs. 30/= or 70%
6108.22	6108.22.00	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted.	Each shs. 30/= or 70%
6108.29	6108.29.00	Women's or girls' briefs and panties, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6108.31	6108.31.00	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted.	Each shs. 30/= or 70%
6108.32	6108.32.00	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted.	Each shs. 30/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6108.39	6108.39.00	Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6108.91	6108.91.00	Women's or girls' negligies, bathrobes, dressing gowns and similar articles, of cotton knitted or crocheted.	Each shs. 30/= or 70%
6108.92	6108.92.00	Women's or girls' negligies, bathrobes, dressing gowns and similar articles, of man-made fibres knitted or crocheted.	Each shs. 30/= or 70%
6108.99	6108.99.00	Women's or girls' negligies, bathrobes, dressing gowns and similar articles of other textile materials knitted or crocheted.	Each shs. 30/= shs. 70%
6109.10	6109.10.00	T-shirts, singlets and other vests, of cotton, knitted or crocheted.	Each shs. 30/= or 70%
6109.90	6109.90.00	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6110.10	6110.10.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of wool or fine animal hair, knitted or crocheted.	Each shs. 50/= or 70%
6110.20	6110.20.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of cotton, knitted or crocheted.	Each shs. 50/= or 70%
6110.30	6110.30.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of man-made fibres, knitted or crocheted.	Each shs. 50/= or 70%
6110.90	6110.90.00	Jerseys, pullovers, cardigans, and waistcoats and similar articles, of other textile materials, knitted or crocheted.	Each shs. 50/= or 70%
6111.10	6111.10.00	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted.	Each shs. 20/= or 70%
6111.20	6111.20.00	Babies' garments and clothing accessories, of cotton, knitted or crocheted.	Each shs. 20/= or 70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6111.30	6111.30.00	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted.	Each shs. 20/= or 70%
6111.90	6111.90.00	Babies' garments and clothing accessories, of other textile materials, knitted or crocheted.	Each shs. 20/= or 70%
6112.11	6112.11.00	Track suits, of cotton, knitted or crocheted.	Each shs. 50/= or 70%
6112.12	6112.12.00	Track suits, of synthetic fibres, knitted or crocheted.	Each shs. 50/= or 70%
6112.19	6112.19.00	Track suits, of other textile materials, knitted or crocheted.	Each shs. 50/= or 70%
6112.20	6112.20.00	Ski suits, knitted or crocheted.	Each shs. 50/= or 70%
6112.31	6112.31.00	Men's or boys' swimwear, of synthetic fibres, knitted or crocheted.	Each shs. 30/= or 70%
6112.39	6112.39.00	Men's or boys' swimwear, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6112.41	6112.41.00	Women's or girls' swimwear, of synthetic fibres, knitted or crocheted.	Each shs. 30/= or 70%
6112.49	6112.49.00	Women's or girls' swimwear, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6113.00	6113.00.00	Garments, made up of knitted or crocheted textile fabrics impregnated, coated, rubberized or laminated with plastics.	Each shs. 100/= or 70%
6114.10	6114.10.00	Other garments, knitted or crocheted, of wool or fine animal hair.	Each shs. 100/= or 70%
6114.20	6114.20.00	Other garments, knitted or crocheted of cotton.	Each shs. 100/= or 70%
6114.30	6114.30.00	Other garments, knitted or crocheted of man-made fibres.	Each shs. 100/= or 70%
6114.90	6114.90.00	Other garments, knitted or crocheted of other textile materials.	Each shs. 100/= or 70%

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H.S. <sup>1</sup> Code	Tariff No.	Tariff Description	New Rate of Duty
6115.11	6115.11.00	Panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted.	Each shs. 30/= or 70%
6115.12	6115.12.00	Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted.	Each shs. 30/= or 70%
6115.19	6115.19.00	Panty hose and tights, of other textile materials, knitted or crocheted.	Each shs. 30/= or 70%
6115.20	6115.20.00	Women's full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted crocheted.	Per pair shs. 20/= or 70%
6115.91	6115.91.00	Stockings, socks and other hosiery, of wool or fine animal hair, knitted or crocheted.	Per pair shs. 20/= or 70%
6115.92	6115.92.00	Stockings, socks and other hosiery, of cotton, knitted or crocheted.	Per pair shs. 20/= or 70%
6115.93	6115.93.00	Stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted.	Per pair shs. 20/= or 70%
6115.99	6115.99.00	Stockings, socks and other hosiery, of other textile materials, knitted or crocheted.	Per pair shs. 20/= or 70%
6116.10	6116.10.00	Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted.	Per pair shs. 20/= or 70%
6116.91	6116.91.00	Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted.	Per pair shs. 30/= or 70%
6116.92	6116.92.00	Other gloves, mittens and mitts, of cotton, knitted or crocheted.	Per pair shs. 20/= or 70%
6116.93	6116.93.00	Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted.	Per pair shs. 20/= or 70%
6116.99	6116.99.00	Other gloves, mittens and mitts, of other textile materials, knitted or crocheted.	Per pair shs. 20/= or 70%
6117.10	6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted.	Each shs. 30/= or 70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6117.20	6117.20.00	Ties, bow ties and cravats, knitted or crocheted.	Each shs. 30/= or 70%
6117.90	6117.90.00	Parts of garmets or clothing accessories.	Each shs. 20/= or 70%
6201.11	6201.11.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each shs. 100/= or 70%
6201.12	6201.12.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each shs. 100/= or 70%
6201.13	6201.13.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each shs. 100/= or 70%
6201.19	6201.19.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials.	Each shs. 100/= or 70%
6201.91	6201.91.00	Men's or boys' other garments, of wool or fine animal hair.	Each shs. 100/= or 70%
6201.92	6201.92.00	Men's or boys' other garments, of cotton.	Each shs. 100/= or 70%
6201.93	6201.93.00	Men's or boys' other garments, of man-made fibres.	Each shs. 100/= or 70%
6201.99	6201.99.00	Men's or boys' other garments, of other textile materials.	Each shs. 100/= or 70%
6202.11	6202.11.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each shs. 100/= or 70%
6202.12	6202.12.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each shs. 100/= or 70%
6202.13	6202.13.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each shs. 100/= or 70%

SECOND SCHEDULE - (Contd.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6202.19	6202.19.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material.	Each shs. 100/= or 70%
6202.91	6202.91.00	Women's or girls' other garments, of wool or fine animal hair.	Each shs. 100/= or 70%
6202.92	6202.92.00	Women's or girls' other garments, of cotton.	Each shs. 100/= or 70%
6202.93	6202.93.00	Women's or girls' other garments, of man-made fibres.	Each shs. 100/= or 70%
6202.99	6202.99.00	Women's or girls' other garments, of other textile materials.	Each shs. 100/= or 70%
6203.11	6203.11.00	Men's or boys' suits, of wool or fine animal hair.	Each shs. 250/= or 70%
6203.12	6203.12.00	Men's or boys' suits, of synthetic fibres.	Each shs. 250/= or 70%
6203.19	6203.19.00	Men's or boys' suits, of other textile materials.	Each shs. 250/= or 70%
6203.21	6203.21.00	Men's or boys' ensembles, of wool or fine animal hair.	Each shs. 250/= or 70%
6203.22	6203.22.00	Men's or boys' ensembles, of cotton.	Each shs. 250/= or 70%
6203.23	6203.23.00	Men's or boys' ensembles, of synthetic fibres.	Each shs. 250/= or 70%
6203.29	6203.29.00	Men's or boys' ensembles, of other textile materials.	Each shs. 250/= or 70%
6203.31	6203.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair.	Each shs. 100/= or 70%
6203.32	6203.32.00	Men's or boys' jackets and blazers, of cotton	Each shs. 100/= or 70%
6203.33	6203.33.00	Men's or boys' jackets and blazers, of synthetic fibres.	Each shs. 100/= or 70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6203.39	6203.39.00	Men's or boys' jackets and blazers, of other textile materials.	Each shs. 100/= or 70%
6203.41	6203.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each shs. 100/= or 70%
6203.42	6203.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each shs. 100/= or 70%
6203.43	6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each shs. 100/= or 70%
6203.49	6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each shs. 100/= or 70/=
6204.11	6204.11.00	Women's or girls' suits, of wool or fine animal hair.	Each shs. 250/= or 70%
6204.12	6204.12.00	Women's or girls' suits, of cotton	Each shs. 250/= or 70%
6204.13	6204.13.00	Women's or girls' suits, of synthetic fibres.	Each shs. 250/= or 70%
6204.19	6204.19.00	Women's or girls' suits, of other textile materials.	Each shs. 250/= or 70%
6204.19	6204.21.00	Women's or girls' ensembles, of wool or fine animal hair.	Each shs. 250/= or 70%
6204.22	6204.22.00	Women's or girls' ensembles, of cotton.	Each shs. 250/= or 70%
6204.23	6204.23.00	Women's or girls' ensembles, of synthetic fibres.	Each shs. 250/= or 70%
6204.29	6204.29.00	Women's or girls' ensembles, of other textile materials.	Each shs. 250/= or 70%
6204.31	6204.31.00	Women's or girls' jackets sand blazers, of wool or fine animal hair.	Each shs. 100/= or 70%
6204.32	6204.32.00	Women's or girls' jackets and blazers, of cotton.	Each shs. 100/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6204.33	6204.33.00	Women's or girls' jackets and blazers, of synthetic fibres.	Each shs. 100/= or 70%
6204.39	6204.39.00	Women's or girls' jackets, of other textile materials.	Each shs. 100/= or 70%
6204.41	6204.41.00	Women's or girls' dresses, of wool or fine animal hair.	Each shs. 100/= or 70%
6204.42	6204.42.00	Women's or girls' dresses, of cotton.	Each shs. 100/= or 70%
6204.43	6204.43.00	Women's or girls' dresses, of synthetic fibres.	Each shs. 100/= or 70%
6204.44	6204.44.00	Women's or girls' dresses, of artificial fibres.	Each shs. 100/= or 70%
6204.49	6204.49.00	Women's or girls' dresses, of other textile materials.	Each shs. 100/= or 70%
6204.51	6204.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair.	Each shs. 100/= or 70%
6204.52	6204.52.00	Women's or girls' skirts and divided skirts, of cotton.	Each shs. 100/= or 70%
6204.53	6204.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres.	Each shs. 100/= or 70%
6204.59	6204.59.00	Women's or girls' skirts and divided skirts, of other textile materials.	Each shs. 100/= or 70%
6204.61	6204.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each shs. 100/= or 70%
6204.62	6204.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each shs. 100/= or 70%
6204.63	6204.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each shs. 100/= or 70%
6204.69	6204.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each shs. 100/= or 70%

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## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6205.10	6205.10.00	Men's or boys' shirts, of wool or fine animal hair.	Each shs. 100/= or 70%
6205.20	6205.20.00	Men's or boys' shirts, of cotton.	Each shs. 100/= or 70%
6205.30	6205.30.00	Men's or boys' shirts, of man-made fibres.	Each shs. 100/= or 70%
6205.90	6205.90.00	Men's or boys' shirts, of other textile materials.	Each shs. 50/= or 70%
6206.10	6206.10.00	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste.	Each shs. 100/= or 70%
6206.20	6206.20.00	Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair.	Each shs. 100/= or 70%
6206.30	6206.30.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton.	Each shs. 100/= or 70%
6206.40	6206.40.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres.	Each shs. 100/= or 70%
6206.90	6206.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials.	Each shs. 100/= or 70%
6207.11	6207.11.00	Men's or boys' underpants and briefs, of cotton.	Each shs. 30/= or 70%
6207.19	6207.19.00	Men's or boys' underpants and briefs, of other textile materials.	Each shs. 30/= or 70%
6207.21	6207.21.00	Men's or boys' nightshirts and pyjamas, of cotton.	Each shs. 30/= or 70%
6207.22	6207.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres.	Each shs. 30/= or 70%
6207.29	6207.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials.	Each shs. 30/= or 70%
6207.91	6207.91.00	Men's or boys' other undergarments, of cotton.	Each shs. 30/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6207.92	6207.92.00	Men's or boys' other undergarments, of man-made fibres.	Each shs. 30/= or 70%
6207.99	6207.99.00	Men's or boys' other undergarments, of other textile materials.	Each shs. 30/= or 70%
6208.11	6208.11.00	Women's or girls' slips and petticoats, of cotton.	Each shs. 30/= or 70%
6208.19	6208.19.00	Women's or girls' slips and petticoats, of other textile materials.	Each shs. 30/= or 70%
6208.21	6208.21.00	Women's or girls' nightdresses and pyjamas, of cotton.	Each shs. 30/= or 70%
6208.22	6208.22.00	Women's or girls' nightdresses and pyjamas, of man-made fibres.	Each shs. 30/= or 70%
6208.29	6208.29.00	Women's or girls' nightdresses and pyjamas, of other textile materials.	Each shs. 30/= or 70%
6208.91	6208.91.00	Women's or girls' other undergarments, of cotton.	Each shs. 30/= or 70%
6208.92	6208.92.00	Women's or girls' other undergarments, of man-made fibres.	Each shs. 30/= or 70%
6208.99	6208.99.00	Women's or girls' other undergarments, of other textile materials.	Each shs. 30/= or 70%
6209.10	6209.10.00	Babies' garments and clothing accessories, of wool or fine animal hair.	Each shs. 20/= or 70%
6209.20	6209.20.00	Babies' garments and clothing accessories, of cotton.	Each shs. 20/= or 70%
6209.30	6209.30.00	Babies' garments and clothing accessories, of synthetic fibres.	Each shs. 20/= or 70%
6209.90	6209.90.00	Babies' garments and clothing accessories, of other textile materials.	Each shs. 20/= or 70%
6210.10	6210.10.00	Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics.	Each shs. 100/= or 70%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6210.20	6210.20.90	Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile materials, impregnated, coated, covered or laminated with plastics.	Each shs. 100/= or 70%
6210.30	6210.30.00	Other women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each shs. 100/= or 70%
6210.40	6210.40.00	Other men's or boys' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each shs. 100/= or 70%
6210.50	6210.50.00	Other women's or girls' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each shs. 100/= or 70%
6211.11	6211.11.00	Men's or boys' swimwear.	Each shs. 30/= or 70%
6211.12	6211.12.00	Women's or girls' swimwear.	Each shs. 30/= or 70%
6211.20	6211.20.00	Ski suits.	Each shs. 30/= or 70%
6211.31	6211.31.00	Men's or boys' other garments, of wool or fine animal hair.	Each shs. 100/= or 70%
6211.32	6211.32.00	Men's or boys' other garments, of cotton.	Each shs. 100/= or 70%
6211.33	6211.33.00	Men's or boys' other garments, of man-made fibres.	Each shs. 100/= or 70%
6211.39	6211.39.00	Men's or boys' other garments, of other textile materials.	Each shs. 100/= or 70%
6211.41	6211.41.00	Women's or girls' other garments, of wool or fine animal hair.	Each shs. 100/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6211.42	6211.42.00	Women's or girls' other garments, of cotton.	Each shs.100/= or 70%
6211.43	6211.43.00	Women's or girls' other garments, of man-made fibres.	Each shs.100/= or 70%
6211.49	6211.49.00	Women's or girls' other garments, of other textile materials.	Each shs.100/= or 70%
6212.10	6212.10.00	Brassières, whether or not knitted or crocheted.	Each shs. 30/= or 70%
6212.20	6212.20.00	Girdles and panty-girdles, whether or not knitted or crocheted.	Each shs. 30/= or 70%
6212.30	6212.30.00	Corselettes, whether or not knitted or crocheted.	Each shs. 30/= or 70%
6212.90	6212.90.00	Corsets, braces, suspenders, garters and similar articles.	Each shs. 30/= or 70%
6213.10	6213.10.00	Handkerchiefs of silk or silk waste.	70%
6213.20	6213.20.00	Handkerchiefs of cotton.	70%
6213.90	6213.90.00	Handkerchiefs of other textile materials.	70%
6214.10	6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste.	Each shs. 30/= or 70%
6214.20	6214.20.00	Shawls, scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair.	Each shs. 30/= or 70%
6214.30	6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres.	Each shs. 30/= or 70%
6214.40	6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibres.	Each shs. 30/= or 70%
6214.90	6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials.	Each shs. 30/= or 70%
6215.10	6215.10.00	Ties, bow ties and cravats, of silk or silk waste.	Each shs. 30/= or 70%
6215.20	6215.20.00	Ties, bow ties and cravats, of man-made fibres.	Each shs. 30/= or 70%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6215.90	6215.90.00	Ties, bow ties and cravats, of other textile materials.	Each shs. 30/= or 70%
6216.00	6216.00.00	Gloves, mittens and mitts, not knitted or crocheted.	Per pair shs.30/= or 70%
6217.10	6217.10.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimming for women's or girls' garments.	70%
6217.90	6217.90.00	Parts of garments or of garment accessories	70%
6301.10	6301.10.00	Electric blankets.	70%
6301.20	6301.20.00	Blankets other than electric blankets of wool or fine animal hair.	70%
6301.30	6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton.	70%
6301.40	6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	70%
6301.90	6301.90.00	Other blankets (other than electric blankets) and travelling rugs.	70%
6302.10	6302.10.00	Bed linen, knitted or crocheted.	70%
6302.21	6302.21.00	Bed linen (not knitted or crocheted), of cotton, printed.	Per sq.m. shs.6/= or 70%
6302.22	6302.22.00	Bed linen (not knitted or crocheted), of man-made fibres.	Per sq. m. shs.6/= or 70%
6301.29	6301.29.00	Bed linen (not knitted or crocheted), other textile materials, printed.	Per sq.m. shs. 6/= or 70%
6302.31	6302.31.00	Other bed linen (not knitted or crocheted), of cotton.	Per sq. m. shs. 6/= or 70%
6302.32	6302.32.00	Other bed linen of man-made fibres.	Per sq. m. shs. 6/= or 70%
6302.39	6302.39.00	Other bed linen of other textile materials.	Per sq. m. shs. 6/= or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6302.40	6302.40.00	Table linen knitted or crocheted.	70%
6302.51	6302.51.00	Table linen (not knitted or crocheted), of cotton.	Per sq. m. shs. 6/= or 70%
6302.52	6302.52.00	Table linen (not knitted or crocheted), of flax.	Per sq. m. shs. 6/= or 70%
6302.53	6302.53.00	Table linen (not knitted or crocheted), of man-made fibres.	Per sq. m. shs. 6/= or 70%
6302.59	6302.59.00	Table linen (not knitted or crocheted), of other textile materials.	Per sq. m. shs. 6/= or 70%
6302.60	6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, (not knitted or crocheted), of cotton.	Per sq. m. shs. 6/= or 70%
6302.91	6302.91.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of cotton.	Per sq. m. shs. 6/= or 70%
6302.92	6302.92.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of flax.	Per sq. m. shs. 6/= or 70%
6302.93	6302.93.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of man-made fibres.	Per sq. m. shs. 6/= or 70%
6302.99	6302.99.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of other textile materials.	Per sq. m. shs. 6/= or 70%
6303.11	6303.11.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of cotton.	70%
6303.12	6303.12.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres.	70%

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<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6303.19	6303.19.00	Curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	70%
6303.91	6303.91.00	Other curtains (including drapes), interior blinds; curtain or bed valances, of cotton.	Per sq. m. shs. 6/= or 70%
6303.92	6303.92.00	Other curtains, interior blinds; curtain or bed valances, of synthetic fibres.	Per sq. m. shs. 6/= or 70%
6303.99	6303.99.00	Other curtains (including drapes), interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	Per sq. m. shs. 6/= or 70%
6304.11	6304.11.00	Bedspreads, knitted or crocheted.	70%
6304.19	6304.19.00	Other bedspreads.	Per sq. m. shs. 6/= or 70%
6304.91	6304.91.00	Other furnishing articles.	70%
6304.92	6304.92.00	Other furnishing articles not knitted or crocheted of cotton.	Per sq. m. shs. 6/= or 70%
6304.93	6304.93.00	Other furnishing articles not knitted or crocheted, of synthetic fibres.	Per sq. m. shs. 6/= or 70%
6304.99	6304.99.00	Mosquito and sand fly nets.	Per sq. m. shs. 6/= or 70%
6305.10	6305.10.00	Jute and sisal bags and sacks of a kind used for the packing of goods.	70%
6305.20	6305.20.00	Sacks and bags of cotton, of a kind used for the packing of goods.	70%
6305.31	6305.31.00	Sacks and bags of polyethylene or polypropylene strip or the like, of a kind used for the packing of goods.	70%
6305.39	6305.39.00	Sacks and bags of other man-made textile materials, of a kind used for the packing of goods.	70%
6305.90	6305.90.00	Sacks and bags of other textile materials, of a kind used for the packing of goods.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6306.11	6306.11.00	Tarpaulins, awnings and sunblinds, of cotton.	70%
6306.12	6306.12.00	Tarpaulins, awnings and sunblinds, of synthetic fibres.	70%
6306.19	6306.19.00	Tarpaulins, awnings and sunblinds, of other textile materials.	70%
6306.21	6306.21.00	Tents, of cotton.	70%
6306.22	6306.22.00	Tents, of synthetic fibres.	70%
6306.29	6306.29.00	Tents, of other textile materials.	70%
6306.31	6306.31.00	Sails of synthetic fibres	70%
6306.39	6306.39.00	Sails of other textile materials.	70%
6306.41	6306.41.00	Pneumatic mattresses, of cotton.	70%
6306.49	6306.49.00	Pneumatic mattresses, of other textile materials.	70%
6306.91	6306.91.00	Other camping goods, of cotton.	70%
6306.99	6306.99.00	Other camping goods, of other textile materials.	70%
6307.20	6307.20.00	Life jackets and life belts.	50%
6308.00	6308.00.00	Sets consisting of woven fabrics and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or surviettes, or similar textile articles, put up in packings for retail sale.	70%
6309.00	6309.00.00	Worn clothing and other worn articles.	70%
6310.10	6310.10.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles, sorted.	30%
6310.90	6310.90.00	Other used or new rags, scrap twine, cordage rope and cables and worn out articles.	30%
6402.11	6402.11.00	Ski-boots and cross-country ski footwear.	70%
6402.19	6402.19.10	Football boots and spiked athletic's shoes.	25%
6403.11	6403.11.00	Ski-boots and cross-country ski footwear.	70%
6403.19	6403.19.10	Sports footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	25%

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H. S. Code	Tariff No.	Tariff Description	New Rate of Duty
6406.10	6406.10.10	Uppers and parts thereof, other than stiffeners, complete.	70%
6406.10	6406.10.90	Uppers and parts thereof, other than stiffeners, incomplete.	70%
6406.20	6406.20.10	Rubber soles and heels for making sandals.	25%
	6406.20.20	Rubber soles and heels for making football boots and spiked athletic shoes.	25%
	6406.20.30	Other rubber soles and heels.	35%
	6406.20.40	Plastic soles and heels for making sandals.	35%
	6406.20.50	Plastic soles and heels for making football boots and spiked athletic shoes.	25%
6406.20	6406.20.90	Other outer soles and heels of plastic.	35%
6406.91	6406.91.00	Other parts of footwear of wood.	50%
6406.99	6406.99.10	Other rubber parts (including straps) for making sandals.	35%
6501.00	6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	70%
6502.00	6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	70%
6503.00	6503.00.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed.	Each shs.20/= or 40%
6504.00	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	Each shs.20/= or 40%
6505.10	6505.10.00	Hair-nets of any material, whether or not lined or trimmed.	40%
6505.90	6505.90.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabrics, in the piece (but not in strips), whether or not	Each shs. 20/= or 40%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6506.10	6506.10.00	lined or trimmed. Safety gear whether or not lined or trimmed.	Each shs.20/= or 40%
6506.91	6506.91.00	Other headgear, whether or not lined or trimmed, of rubber or of plastics.	Each shs.20/= or 40%
6506.99	6506.99.00	Other headgear, whether or not lined or trimmed, of other materials.	Each shs.20/= or 40%
6507.00	6507.00.00	Head-bands, linings, covered hat foundations, hat frames, peaks and chinstraps, for headgear.	70%
6701.00	6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes).	35%
6702.10	6702.10.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of plastics.	70%
6702.90	6702.90.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of other materials.	70%
6801.00	6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	70%
6802.10	6802.10.00	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7cm; artificially coloured granules, chippings and powder.	50%
6802.21	6802.21.00	Marble, travertine and alabaster.	50%
6802.22	6802.22.00	Other monumental or building stone and articles thereof of other calcareous stone.	50%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6802.23	6802.23.00	Other monumental or building stone and articles therof of granite.	50%
6802.29	6802.29.00	Other monumental or building stone and articles therof of other stone.	50%
6802.91	6802.91.10	Balls for crushing mills.	70%
	6802.91.90	Other articles of natural stone.	50%
6802.92	6802.92.20	Sinks and basins of other calcareous stone	70%
	6802.92.90	Other calcareous stone.	50%
6802.93	6802.93.20	Sinks and basins of granite.	70%
	6802.93.90	Other granite.	50%
6802.99	6802.99.12	Sinks and basins	70%
	6802.99.19	Other stone and articles thereof.	50%
6803.00	6803.00.00	Worked slate and articles of slate or of agglomerated slate.	70%
6804.10	6804.10.00	Millstones and grindstones for milling, grinding or pulping.	40%
6804.21	6804.21.00	Other millstones, grindstones and the like of agglomerated synthetic or natural diamond.	35%
6804.22	6804.22.00	Other millstones, grindstones and the like of other agglomerated abrasives or of ceramics.	35%
6804.23	6804.23.00	Other millstones, grindstones, grinding wheels and the like of natural stone.	35%
6804.30	6804.30.00	Hand sharpening or polishing stones.	70%
6805.10	6805.10.00	Natural or artificial abrasive powder or grain on a base of woven textile fabric only.	35%
6805.20	6805.20.00	Natural or artificial abrasive powder or grain on a base of paper or paperboard only.	35%
6805.30	6805.30.00	Natural or artificial abrasive powder or grain on a base of other materials.	35%
6808.00	6808.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings,	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6810.11	6810.11.00	chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral	70%
6810.19	6810.19.00	Building blocks and bricks.	70%
6810.20	6810.20.00	Other articles of cement, of concrete or of artificial stone.	70%
6810.91	6810.91.00	Pipes of cements or of concrete.	70%
6810.99	6810.99.20	Prefabricated structural components for building or civil engineering.	70%
6811.10	6811.10.00	Bathtubs, sinks, cisterns and shower trays.	70%
6811.20	6811.20.00	Corrugated sheets.	35%
6811.30	6811.30.00	Other sheets, panels, tiles and similar articles.	35%
6811.90	6811.90.10	Tubes, pipes and tube or pipe fittings.	30%
	6811.90.20	Guttering and ridgings.	35%
	6811.90.90	Lavatory basins, sinks and similar ware.	70%
6812.20	6812.20.00	Other articles of asbestos-cement.	70%
6812.30	6812.30.00	Yarn and thread of asbestos.	30%
6812.40	6812.40.00	Cords and string, whether or not plaited, of asbestos.	30%
6812.50	6812.50.00	Woven or knitted fabric of asbestos.	30%
6812.70	6812.70.00	Clothing, clothing accessories, footwear and headgear of asbestos.	30%
6812.90	6812.90.10	Compressed asbestos fibre jointing, in sheets or rolls.	30%
	6812.90.20	Tubing and conduits.	30%
	6812.90.90	Gaskets and padding joints.	30%
6813.10	6813.10.00	Other articles of fabricated asbestos fibres.	30%
6813.90	6813.90.00	Brake linings and pads.	30%
6815.10	6815.10.00	Other friction material and articles thereof.	25%
6815.20	6815.20.00	Non-electrical articles of graphite or other carbon.	30%
		Articles of peat.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6815.91	6815.91.00	Other articles of stone or of other mineral substances containing magnesite, dolomite or chromite.	30%
6815.99	6815.99.00	Other articles of stone or of other mineral substances.	30%
6901.00	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or similar siliceous earths.	2%
6902.10	6902.10.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of siliceous earths containing by weight more than 50% of alumina (Al <sub>2</sub> O <sub>3</sub> ), of silica (SiO <sub>2</sub> ) or of a mixture of these products.	2%
6902.20	6902.20.00	Refractory bricks, blocks, tiles and similar ceramic goods containing by weight more than 50% of alumina, silica or a mixture or compound of these products.	2%
6902.90	6902.90.00	Other bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	2%
6904.10	6904.10.00	Building bricks.	70%
6904.90	6904.90.00	Other ceramic articles.	70%
6905.10	6905.10.00	Roofing tiles.	50%
6905.90	6905.90.00	Chimney-pots, cowls, chimney liners and other ceramic constructional goods.	50%
6906.00	6906.00.10	Guttering.	50%
	6906.00.20	Rain water evacuation pipes.	50%
	6906.00.90	Other ceramic pipes, conduits and pipe fittings.	50%
6907.10	6907.10.00	Unglazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in	Per Kg. shs. 2.50 or 70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
6907.90	6907.90.00	a square the side of which is less than 7 cm.	Per Kg.
6908.10	6908.10.00	Other unglazed ceramic flags and paving, cubes and the like, whether or not on a backing	shs. 5/= or 70%
6908.90	6908.90.00	Glazed ceramic tiles, cubes and similar articles. whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg. shs. 2.50 or 70%
6909.90	6909.90.90	Other glazed ceramic flags and paving, hearth wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	Per Kg. shs. 5/= or 70%
6910.10	6910.10.10	Ceramic pots, jars and similar articles of a kind used for the packing of goods.	70%
6910.90	6910.10.90	Lavatory cisterns with or without toilet bowls.	50%
6911.10	6910.90.10	Other ceramic sanitary fixtures.	35%
6911.90	6910.90.90	Lavatory cisterns with or without toilet bowls.	50%
6912.00	6911.10.00	Other ceramic sanitary fixtures.	35%
6913.10	6911.10.00	Tableware and kitchenware, of porcelain or china.	70%
6913.90	6911.90.00	Other household articles and toilet articles, of porcelain or china.	70%
6914.10	6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	70%
6914.90	6913.10.00	Statuettes and other ornamental articles of porcelain or china.	70%
7002.10	6913.90.00	Statuettes and other ceramic articles.	70%
	6914.10.10	Door and window fittings of porcelain or china.	3 0 %
	6914.10.90	Other ceramic articles of porcelain or china.	70%
	6914.90.10	Other ceramic door and window fittings.	30%
	6914.90.90	Other ceramic articles.	70%
	7002.10.00	Balls of glass.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7007.11	7007.11.00	Toughened safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.	35%
7007.19	7007.19.00	Other toughened safety glass.	35%
7007.21	7007.21.00	Laminated safety glass of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels.	35%
7007.29	7007.29.00	Other laminated safety glass.	35%
7009.10	7009.10.00	Rear-view mirrors for vehicles.	70%
7009.91	7009.91.00	Glass mirrors, unframed.	70%
7009.92	7009.92.00	Glass mirrors, framed.	70%
7010.10	7010.10.10	Ampoules for pharmaceutical products.	2%
7010.90	7010.90.10	Glass carboys, flasks and similar containers, stoppers, lids and other closures.	30%
	7010.90.90	Pots, phials and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass.	40%
7013.10	7013.10.00	Glassware of a kind used for table, kitchen, toilet, office indoor decoration or similar purposes, of glass-ceramics.	70%
7013.21	7013.21.00	Drinking glasses other than of glass-ceramics of lead crystal.	70%
7013.29	7013.29.00	Other drinking glasses other than of glass-ceramics.	70%
7013.31	7013.31.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics, of lead crystal.	70%
7013.32	7013.32.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics, of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7013.39	7013.39.00	of 0° C to 300° C. Other glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass-ceramics.	70%
7013.91	7013.91.00	Other glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of lead crystal.	70%
7013.99	7013.99.00	Other glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes.	70%
7014.00	7014.00.00	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	35%
7016.10	7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	70%
7016.90	7016.90.00	Other paving blocks, slabs or similar forms of glass,	70%
7018.10	7018.10.00	Glass beads, imitation pearls, imitation precious stones and similar glass smallwares.	70%
7018.20	7018.20.00	Glass microspheres not exceeding 1 mm in diameter.	70%
7018.90	7018.90.00	Other articles of ornament.	70%
7019.20	7019.20.00	Woven fabrics, including narrow fabrics of glass.	70%
7019.31	7019.31.00	Mats made of glass fibres.	70%
7019.32	7019.32.00	Thin sheets (voiles).	70%
7019.39	7019.39.00	Other webs, mattresses, boards and similar non-woven products of glass.	70%
7019.90	7019.90.20	Tulle, lace; braids and ornamental trimmings; pile fabrics, knitted or crocheted.	70%
	7019.90.30	Other fabrics of glass fibres.	40%
	7019.90.90	Other glass fibre and articles thereof.	40%
7020.00	7020.00.90	Other articles of glass.	40%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7101.10	7101.10.00	Natural pearls.	70%
7101.21	7101.21.00	Cultured pearls, unworked.	70%
7101.22	7101.22.00	Cultured pearls, worked.	70%
7102.10	7102.10.00	Unsorted diamonds, whether or not worked but not mounted.	70%
7102.21	7102.21.00	Diamonds, unworked or simply sawn, cleaved bruted, industrial.	30%
7102.29	7102.29.00	Other industrial diamonds.	30%
7102.31	7102.31.00	Non-industrial diamonds, unworked simply sawn, cleaved or bruted.	70%
7102.39	7102.39.00	Other diamonds, non-industrial.	70%
7103.10	7103.10.00	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped	70%
7103.91	7103.91.00	Rubies, sapphires and emeralds, worked.	70%
7103.99	7103.99.00	Other worked precious or semi-precious stones other than rubies, sapphires and emeralds.	70%
7104.10	7104.10.00	Piezo-electric quartz.	70%
7104.10	7104.20.00	Other unworked or simply sawn or roughly shaped synthetic or semi-precious stones.	70%
7104.90	7104.90.00	Other worked synthetic or reconstructed precious or semi-precious stones.	70%
7105.10	7105.10.00	Dust and powder of diamonds.	40%
7105.90	7105.90.00	Other dust and powder of natural or synthetic precious or semi precious stones.	40%
7112.10	7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.	35%
7113.11	7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.	70%
7113.19	7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or	70%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7113.20	7113.20.00	clad with other precious metal. Articles of jewellery and parts thereof, of base metal, whether or not clad with other precious metal.	70%
7114.11	7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or clad with other precious metal.	70%
7114.19	7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	70%
7114.20	7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal, clad with other precious metal.	70%
7115.10	7115.10.00	Catalysts in the form of wire cloth or grill of platinum.	50%
7115.90	7115.90.00	Other articles of precious metal.	70%
7116.10	7116.10.00	Articles of natural or cultured pearls.	70%
7116.20	7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).	70%
7117.19	7117.19.00	Other imitation jewellery.	70%
7117.90	7117.90.10	Other plastic imitation jewellery.	70%
	7117.90.20	Other imitation jewellery of wood.	70%
	7117.90.30	Imitation jewellery of ceramic.	70%
	7117.90.40	Imitation jewellery of glass.	70%
	7117.90.90	Beads and necklaces combed of artificial plastic material and other non-precious material.	70%
7201.10	7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus.	2%
7201.20	7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus.	2%
7201.30	7201.30.00	Alloy pig iron in primary forms.	2%
7201.40	7201.40.00	Spiegeleisen.	2%
7202.19	7202.19.00	Other ferro-manganese.	2%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7202.21	7202.21.00	Ferro-silicon containing by weight more than 55% of silicon.	2%
7202.29	7202.29.00	Other ferro-silicon.	2%
7202.30	7202.30.00	Ferro-silico-manganese.	2%
7202.41	7202.41.00	Ferro-chromium containing by weight more than 4% of carbon.	2%
7202.49	7202.49.00	Other ferro-chromium alloys.	2%
7202.50	7202.50.00	Ferro-silico-chromium alloys.	2%
7202.60	7202.60.00	Ferro-nickel alloys.	2%
7202.70	7202.70.00	Ferro-molybdenum alloys.	2%
7202.80	7202.80.00	Ferro-tungsten and ferro-silico-tungsten alloys.	2%
7202.91	7202.91.00	Ferro-titanium and ferro-silico-titanium alloys.	2%
7202.92	7202.92.00	Ferro-vanadium alloys.	2%
7202.93	7202.93.00	Ferro-niobium alloys.	2%
7202.99	7202.99.00	Other alloys.	2%
7204.10	7204.10.00	Waste and scrap of cast iron.	2%
7204.21	7204.21.00	Waste and scrap of stainless steel.	2%
7204.29	7204.29.00	Waste and scrap of other alloy steel.	2%
7204.30	7204.30.00	Alloy pig iron.	2%
7204.41	7204.41.00	Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles of iron or steel.	2%
7204.49	7204.49.00	Other waste and scrap of iron or steel.	2%
7204.50	7204.50.00	Remelting scrap ingots.	2%
7208.11	7208.11.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated, of a thickness exceeding 10mm and having a minimum yield point of 355 MPa.	2%
7208.12	7208.12.00	Flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more	2%

## SECOND SCHEDULE - (CONTD.)

U.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7208.13	7208.13.00	but not exceeding 10 mm, and having a minimum yield point of 355 MPa. Flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm and having a minimum yield point of 355 MPa.	2%
7208.14	7208.14.00	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa.	2%
7208.21	7208.21.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness exceeding 10 mm.	2%
7208.22	7208.22.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of 4.75 mm or more but not exceeding 10 mm.	2%
7208.23	7208.23.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad plated or coated, in coils, not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm.	2%
7208.24	7208.24.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not hot-rolled, of a thickness of less than 3 mm.	2%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7208.35	7208.35.90	Other flat-rolled products of iron or non-alloy steel of a thickness of 1.5 mm or less.	30%
7208.90	7208.90.00	Other flat-rolled products of iron or non-alloy steel, not further worked than hot-rolled.	30%
7209.12	7209.12.90	Other flat-rolled products in coils, of a thickness exceeding 1 mm but not exceeding 1.5 mm.	30%
7209.13	7209.13.00	Flat-rolled products of iron or non-alloy steel, in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	30%
7209.14	7209.14.00	Flat-rolled products of iron or non-alloy steel, in coils, of a thickness of less than 0.5 mm.	30%
7209.22	7209.22.90	Other flat rolled products of iron or non-alloy steel, in coils, of a thickness exceeding 1 mm but not exceeding 1.5 mm.	30%
7209.23	7209.23.00	Flat-rolled products of iron, or non-alloy steel, in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	30%
7209.24	7209.24.00	Flat-rolled products of iron or non-alloy steel, in coils, of a thickness of less than 0.5 mm	30%
7209.32	7209.32.90	Other flat rolled products of iron or alloy steel, not in coils, of a thickness exceeding 1 mm but not exceeding 1.5 mm.	30%
7209.33	7209.33.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	30%
7209.34	7209.34.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of less than 0.5 mm.	30%
7209.42	7209.42.90	Other flat rolled products of iron or non-alloy steel, not in coils, of a thickness exceeding 1 mm.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7209.43	7209.43.00	but not more than 1.5 mm. Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of 0.5 mm or more but not exceeding 1 mm.	30%
7209.44	7209.44.00	Flat-rolled products of iron or non-alloy steel, not further worked than hot rolled, not in coils, of a thickness of less than 0.5 mm.	30%
7209.90	7209.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	30%
7210.12	7210.12.00	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a thickness less than 0.5 mm.	15%
7210.20	7210.20.00	Flat-rolled products of iron, or non-alloy steel, plated or coated with lead, including terne-plate.	35%
7210.31	7210.31.10	Flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc, of a thickness of 1.5 mm or more.	30%
	7210.31.90	Other flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc, of a thickness of less than 1.5 mm.	30%
7210.39	7210.39.10	Other flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc of a thickness of 1.5 mm or more.	30%
	7210.39.90	Other flat-rolled products of iron or non-alloy steel, electrolytically plated or coated with zinc of a thickness of less than 1.5 mm.	30%
7210.41	7210.41.10	Flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc, corrugated, of a thickness of 1.5 mm or more.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	7210.41.90	Flat-rolled products of iron, or non-alloy steel, otherwise plated or coated with zinc, corrugated, of a thickness of less than 1.5 mm.	30%
7210.49	7210.49.10	Other flat-rolled products of iron or non-alloy steel, otherwise plated or coated with zinc of a thickness of 1.5 mm or more.	30%
	7210.49.90	Other flat-rolled products of iron or non-alloy steel, plated or coated with zinc, of a thickness of less than 1.5 mm.	30%
7210.50	7210.50.00	Flat-rolled products of iron or non-alloy steel, plated or coated with chromium oxides or with chromium and chromium oxides.	30%
7210.60	7210.60.00	Flat-rolled products of iron or non-alloy steel, plated or coated with aluminium.	35%
7210.70	7210.70.00	Flat-rolled products of iron or non-alloy steel, painted, varnished or coated with plastics.	35%
7210.90	7210.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated, or coated.	35%
7212.10	7212.10.00	Flat-rolled products of iron or non-alloy steel, plated or coated with tin.	20%
7213.10	7213.10.00	Bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process.	30%
7213.20	7213.20.00	Bars and rods of free-cutting steel.	30%
7213.31	7213.31.90	Other bars and rods containing by weight less than 0.25% of carbon.	30%
7213.39	7213.39.90	Other bars and rods containing by weight less than 0.25% of carbon.	30%
7213.41	7213.41.90	Other bars and rods containing by weight 0.25% or more but less than 0.6% of carbon.	30%
7213.49	7213.49.90	Other bars and rods of a circular cross-section	30%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7213.50	7213.50.90	measuring less than 14 mm in diameter.	
		Other bars and rods.	30%
7214.10	7214.10.00	Other bars and rods of iron or non-alloy steel, forged.	30%
7214.20	7214.20.00	Other bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	30%
7214.30	7214.30.00	Other bars and rods of free-cutting steel.	30%
7214.40	7214.40.00	Other bars and rods containing by weight 0.25% of carbon.	30%
7214.50	7214.50.00	Other bars and rods containing by weight 0.25% or more but less than 0.6% of carbon.	30%
7215.10	7215.10.00	Other bars and rods of free-cutting steel, not further worked than cold-formed or cold-finished	30%
7215.20	7215.20.00	Other bars and rods not further worked than cold-formed or cold-finished, containing by weight less than 0.25% of carbon.	30%
7215.30	7215.30.00	Other bars and rods not further worked than cold-formed or cold-finished, containing by weight 0.25% or more but less than 0.6% of carbon.	30%
7215.90	7215.90.00	Other bars and rods of iron or non-ally steel.	30%
7216.21	7216.21.00	L sections of iron or non-alloy steel.	30%
7216.22	7216.22.00	T sections of iron or non-alloy steel.	30%
7216.40	7216.40.00	L or T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	30%
7216.50	7216.50.00	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded.	30%
7216.60	7216.60.00	Angles, shapes and sections of iron or non-alloy steel, not further worked than cold-formed or cold-finished.	50%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7216.90	7216.90.00	Other angles, shapes and sections of iron or non-alloy steel.	50%
7219.90	7219.90.00	Other flat-rolled products of stainless steel.	30%
7225.90	7225.90.00	Other flat-rolled products of other alloy steel.	30%
7303.00	7303.00.10	Rain water evacuation pipes of cast iron.	50%
7304.10	7304.10.00	Line pipe of a kind used for oil or gas pipelines.	35%
7304.20	7304.20.00	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas.	30%
7305.11	7305.11.00	Line pipe, of a kind used for oil or gas pipe lines, longitudinally submerged, arc welded.	35%
7305.12	7305.12.00	Line pipe, of a kind used for oil or gas pipe lines, other, longitudinally welded.	35%
7305.19	7305.19.00	Other line pipe of a kind used for oil or gas pipe lines.	35%
7305.20	7305.20.00	Casing of a kind used in drilling for oil or gas.	35%
7305.31	7305.31.00	Other tubes and pipes longitudinally welded.	35%
7305.39	7305.39.00	Other tubes and pipes, welded.	35%
7305.90	7305.90.00	Other tubes and pipes.	35%
7306.10	7306.10.00	Line pipe of a kind used for oil or gas pipelines.	35%
7306.20	7306.20.00	Casing and tubing of a kind used in drilling for oil or gas.	35%
7306.30	7306.30.90	Tubes, pipes and hollow profiles, other, non-galvanised.	35%
7306.40	7306.40.00	Tubes, pipes and hollow profiles, other, welded, of circular cross-section, of stainless steel.	35%
7306.50	7306.50.90	Tubes, pipes and hollow profiles, other, non-galvanised, welded.	35%
7306.60	7306.60.00	Tubes, pipes and hollow profiles, other, welded, of non-circular cross section.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7306.90	7306.90.00	Other tubes, pipes and hollow profiles, of iron or steel.	35%
7308.10	7308.10.00	Bridges and bridge-sections.	50%
7308.20	7308.20.00	Towers and lattice masts.	50%
7308.30	7308.30.00	Doors, windows and their frames and thresholds for doors.	50%
7308.40	7308.40.00	Props and similar equipment for scaffolding, shuttering or pit-propping.	50%
7308.90	7308.90.00	Other structures of iron or steel.	50%
7309.00	7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	50%
7310.10	7310.10.10	Containers of a capacity of 136L or more designed for an operating pressure of less than 7 kg per sq. cm. of iron or steel, of a thickness exceeding 6 mm.	70%
	7310.10.20	Containers of a capacity of 136 L or more designed for an operating pressure of less than 7 kg per sq. cm. of stainless steel, of a thickness exceeding 6 mm.	70%
	7310.10.90	Other containers of iron or steel.	70%
7310.21	7310.21.00	Cans of iron or steel, which are to be closed by soldering or crimping, of a capacity of less than 50 L.	50%
7310.29	7310.29.00	Tanks, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas) of iron or steel, of a capacity of less than 50 L.	50%
7311.00	7311.00.00	Containers for compressed or liquefied gas, of iron or steel.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7315.12	7315.12.10	Cycles and motor-cycle chains.	Each shs. 12/= or 40%
7316.00	7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	30%
7317.00	7317.00.10	Hook nails.	70%
	7317.00.20	Nails (including roofing nails), of iron or steel.	30%
	7317.00.90	Tacks, drawing pins, staples and similar articles.	50%
7318.11	7318.11.00	Coach screws of iron or steel.	70%
7318.12	7318.12.00	Other wood screws, of iron or steel.	70%
7318.13	7318.13.00	Screw hooks and screw rings, of iron or steel.	70%
7318.14	7318.14.00	Self-tapping screws, of iron or steel.	70%
7318.15	7318.15.00	Other screws and bolts, whether or not with their nuts or washers.	70%
7318.16	7318.16.00	Nuts of iron or steel.	70%
7318.19	7318.19.00	Other threaded articles, of iron or steel.	70%
7318.21	7318.21.00	Spring washers and other lock washers.	70%
7318.22	7318.22.00	Other washers, non-threaded.	70%
7318.23	7318.23.00	Rivets, non-threaded.	70%
7318.24	7318.24.00	Cotters and cotter-pins, non-threaded.	70%
7318.29	7318.29.00	Other non-threaded articles.	70%
7319.10	7319.10.00	Sewing, darning or embroidery needles.	30%
7319.20	7319.20.00	Safety pins.	50%
7319.30	7319.30.00	Other pins.	50%
7319.90	7319.90.00	Bodkins, crotchet hooks, embroidery stilettos and similar articles.	30%
7320.10	7320.10.00	Leaf-springs and leaves therefor.	50%
7320.20	7320.20.00	Helical springs.	50%
7320.90	7320.90.00	Other springs of iron or steel.	50%
7321.11	7321.11.10	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, unassembled.	50%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	7321.11.90	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, assembled or partly assembled.	50%
7321.13	7321.13.10	Cooking appliances and plate warmers for solid fuel, unassembled.	50%
	7321.13.90	Cooking appliances and plate warmers for solid fuel, assembled or partly assembled.	50%
7321.81	7321.81.00	Other appliances for gas fuel or both gas and other fuels.	35%
7321.82	7321.82.00	Other appliances for liquid fuel.	35%
7321.83	7321.83.00	Other appliances for solid fuel.	35%
7323.10	7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like.	70%
7323.92	7323.92.10	Other cups, mugs, plates, trays and saucers of cast iron, enamelled.	Each sh.2.60 or 50%
	7323.92.20	Other basins, bowls and dishes of cast iron, enamelled.	Each 2.60 or 50%
7323.92	7323.92.30	Stewpans, saucepans and casseroles.	70%
	7323.92.90	Other hollow-ware of cast iron, enamelled.	70%
7323.93	7323.93.00	Household articles of stainless steel.	50%
7323.94	7323.94.10	Other cups, mugs, plates, trays and saucers of iron or steel, other than cast iron, enamelled.	Each sh.2.60 or 50%
	7323.94.20	Other basins, bowls and dishes of iron or steel, other than cast iron, enamelled.	Each sh.2.60 or 50%
	7323.94.30	Stewpans, saucepans and casseroles.	70%
	7323.94.90	Other hollow-ware of cast iron or steel, enamelled.	70%
7223.99	7323.99.10	Household buckets.	70%
7324.21	7324.21.00	Baths of cast iron, whether or not enamelled.	70%
7324.29	7324.29.00	Other baths.	70%
7324.90	7324.90.10	Shower trays.	70%
	7324.90.20	Flashing systems of iron or steel.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	7324.90.30	Sanitary buckets and pails, lavatory appliances and similar appliances for refuse collections and disposal, and parts thereof, of iron or steel.	70%
7325.99	7325.99.10	Inspection traps, gratings, drain covers and similar castings for sewage water systems and the like.	50%
	7325.99.20	Manhole covers of weight 25 kg to 200 kg.	70%
	7325.99.30	Guttering and gutter spouts.	70%
7326.20	7326.20.00	Articles of iron or steel wire.	30%
7326.90	7326.90.10	Traps and snares for destruction of pests, of iron or steel.	50%
	7326.90.20	Reels for fire hose.	2%
	7326.90.30	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners of iron or steel.	70%
7409.21	7409.21.00	Plates, sheets and strip, of copper-zinc base alloys (brass), in coils.	35%
7409.29	7409.29.00	Other plates, sheets and strip, of brass.	35%
7409.31	7409.31.00	Plates, sheets and strip, of bronze, in coils.	35%
7409.39	7409.39.00	Other plates, sheets and strip, of bronze.	35%
7409.40	7409.40.00	Copper plates, sheets and strip, of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver).	35%
7409.90	7409.90.00	Copper plates, sheets and strip, of other copper alloys.	35%
7415.10	7415.10.00	Nails and tacks, drawing pins, staples and similar articles.	30%
7415.21	7415.21.00	Washers (including spring washers).	30%
7415.29	7415.29.00	Other articles of copper, not threaded.	30%
7415.31	7415.31.00	Screws for wood.	30%
7415.32	7415.32.00	Other screws; bolts and nuts.	30%
7415.39	7415.39.00	Other articles of copper, threaded.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7416.00	7416.00.00	Copper springs.	30%
7417.00	7417.00.20	Other apparatus.	50%
7418.10	7418.10.00	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like.	70%
7418.20	7418.20.00	Sanitary ware and parts thereof.	35%
7419.91	7419.91.00	Other articles of copper cast, moulded, stamped or forged, but not further worked.	35%
7419.99	7419.99.10	Reservoirs, tanks, vats and similar containers.	30%
	7419.99.90	Other articles of copper.	35%
7508.00	7508.00.10	Table, kitchen or other household articles.	35%
	7508.00.90	Other articles of nickel.	30%
7602.00	7602.00.00	Aluminium waste and scrap.	2%
7605.11	7605.11.00	Aluminium wire, not alloyed, of which the maximum cross-sectional dimension exceeds 7 mm.	30%
7605.19	7605.19.00	Other wire of aluminium, not alloyed.	30%
7605.21	7605.21.00	Wire of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm.	30%
7605.29	7605.29.00	Other wire of aluminium alloys.	30%
7606.11	7606.11.20	Other aluminium plates, sheets and strip, rectangular, enamelled, printed, lithographed, embossed or lacquered.	35%
	7606.11.30	Other rectangular aluminium plates, sheets and strip, of a thickness, less than 7 mm, not alloyed.	30%
7606.12	7606.12.20	Other enamelled, printed lithographed, embossed or lacquered aluminium plates, alloyed.	35%
	7606.12.30	Other lithographed, embossed or lacquered, aluminium plates, sheets and strip, alloyed, of a thickness, less than 7 mm.	30%
7206.91	7606.91.20	Aluminium plates, sheets and strip, not alloyed, in circles of a thickness exceeding 0.2 mm but	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7606.92	7606.92.20	less than 7 mm. Aluminium plates, sheets and strip, alloyed in circles of a thickness exceeding 0.2 mm but less than 7 mm.	35%
7608.10	7608.10.00	Aluminium tubes and pipes, not alloyed.	30%
7608.20	7608.20.00	Aluminium tubes and pipes alloyed.	30%
7611.00	7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	50%
7612.10	7612.10.00	Collapsible tubular containers, of aluminium.	30%
7612.90	7612.90.10	Aluminium milk containers of 10 L or less.	50%
	7612.90.20	Aluminium milk containers of more than 10 L.	30%
	7612.90.30	Other aluminium casks, drums, cans, boxes and similar containers of a capacity or 136 L of more and designed for an operating pressure of less than 7 kg per sq.cm. of a thickness not exceeding 6 mm.	30%
	7612.90.40	Other aluminium, casks, drums, cans, boxes and similar containers of a capacity of 136 L or more and designed for an operating pressure of less than 7 kg per sq.cm. of thickness exceeding 6mm.	30%
	7612.90.90	Other aluminium casks, drums, cans, boxes and similar containers.	30%
7613.00	7613.00.00	Aluminium containers for compressed or liquefied gas.	30%
7615.10	7615.10.10	Table, kitchen and other household articles.	35%
	7615.10.90	Other household articles and parts thereof.	35%
7615.20	7615.20.00	Sanitary ware and parts thereof.	35%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
7616.10	7616.10.00	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles.	30%
7616.90	7616.90.10	Gauze, cloth, grill and netting of aluminium wire.	30%
	7616.90.20	Expanded metal, of aluminium.	50%
	7616.90.30	Tanks, vats and similar vessels of a capacity of 136 L or more and designed for an operating pressure of less than 7 kg per sq. cm. of a thickness not exceeding 6 mm.	30%
	7616.90.40	Tanks, vats and similar vessels of a capacity of 136 L or more and designed for an operating pressure of less than 7 kg per sq. cm. of a thickness exceeding 6 mm.	30%
7901.11	7616.90.90	Other articles of aluminium.	30%
	7901.11.00	Zinc, not alloyed, containing by weight 99.99% or more of zinc, unwrought.	20%
7902.00	7902.00.00	Zinc waste and scrap.	2%
7907.90	7907.90.10	Table, kitchen and other household articles.	35%
	7907.90.90	Other articles of zinc.	30%
8201.10	8201.10.00	Spades and shovels.	70%
8201.20	8201.20.00	Forks.	70%
8201.30	8201.30.00	Mattocks, picks, hoes and rakes.	70%
8201.40	8201.40.00	Axes, bill hooks and similar hewing tools.	70%
8201.60	8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	70%
8201.90	8201.90.10	Blanks and similar unfinished hand tools without handles.	40%
	8201.90.90	Other hand tools of a kind used in agriculture, horticulture or forestry.	70%
8202.10	8202.10.10	Butchers saws.	30%
8202.20	8202.20.00	Band saw blades.	30%

SECOND SCHEDULE - (CONTD.)

<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8202.31	8202.31.00	Circular saw blades with working part of steel.	30%
8202.32	8202.32.00	Circular saw blades (including slitting or slotting saw blades) with working parts of other materials.	30%
8202.40	8202.40.00	Chain saw blades.	30%
8202.91	8202.91.00	Straight saw blades, for working metal.	30%
8202.99	8202.99.00	Other saw blades.	30%
8203.20	8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.	30%
8203.30	8203.30.00	Metal cutting shears and similar tools.	30%
8203.40	8203.40.10	Perforating punches.	30%
	8203.40.90	Pipe-cutters, bolt croppers and similar tools.	30%
8204.11	8204.11.00	Hand-operated spanners and wrenches, non-adjustable.	30%
8204.12	8204.12.00	Hand-operated spanners and wrenches, adjustable.	30%
8204.20	8204.20.00	Interchangeable spanner sockets, with or without handles.	30%
8205.51	8205.51.10	Flat irons.	40%
	8205.51.90	Other household tools.	35%
8208.30	8208.30.00	Knives and cutting blades for kitchen appliances or for machines used by the food industry.	40%
8210.00	8210.00.00	Hand-operated mechanical appliances, weighing 10 Kg or less, used in the preparation, conditioning or serving of food or drink.	35%
8211.10	8211.10.00	Sets of assorted articles with cutting blades.	70%
8211.91	8211.91.00	Table knives having fixed blades.	70%
8211.92	8211.92.00	Other knives having fixed blades.	50%
8211.93	8211.93.10	Knives having handles.	70%
8211.94	8211.94.00	Blades.	50%
8212.10	8212.10.10	Disposable razors.	Each shs 0.30 or 70%
	8212.10.90	Other razors.	70%

SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8212.20	8212.20.00	Safety razor blades including razor blade blanks in strips	Each shs 0.30 or 70%
8212.90	8212.90.00	Other parts of razors and razor blade.	50%
8213.00	8213.00.00	Scissors, tailors' shears and similar shears and blades therefor.	30%
8214.10	8214.10.00	Paper knives, letter openers, erasing knives pencil sharpeners and blades therefor.	35%
8214.20	8214.20.00	Manicure or pedicure sets and instruments (including nail files).	35%
8214.90	8214.90.00	Other articles of cutlery.	35%
8215.10	8215.10.00	Sets of assorted articles containing at least one article plated with precious metal.	50%
8215.20	8215.20.00	Other sets of assorted articles.	50%
8215.91	8215.91.00	Kitchen or tableware plated with precious metal.	50%
8215.99	8215.99.00	Other kitchen or tableware.	50%
8301.10	8301.10.10	Unassembled padlocks.	50%
	8301.10.20	Assembled padlocks.	70%
8301.20	8301.20.10	Unassembled vehicle locks.	50%
	8301.20.20	Assembled vehicle locks.	70%
8301.30	8301.30.10	Unassembled locks of a kind used for furniture.	50%
	8301.30.20	Assembled locks of a kind used for furniture.	70%
8301.40	8301.40.10	Unassembled other locks.	50%
	8301.40.20	Other assembled locks.	70%
	8301.50.00	Clasps and frames with clasps incorporating locks	70%
8301.60	8301.60.00	Parts of locks.	40%
8302.10	8302.10.10	Hinges for motor vehicles.	35%
	8302.10.90	Other hinges.	50%
8302.20	8302.20.00	Castors.	35%
8303.00	8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	30%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8305.10	8305.10.00	Fittings for loose-leaf binders or files.	40%
8305.20	8305.20.00	Staples in strips.	50%
8305.90	8305.90.00	Letter clips, letter corners, indexing tags and similar office articles of base metal.	50%
8306.10	8306.10.00	Bells, gongs and the like.	35%
8306.21	8306.21.00	Statuettes and other ornaments plated with precious metal.	50%
8306.29	8306.29.00	Other statuettes and other ornaments.	50%
8306.30	8306.30.00	Photograph, picture or similar frames; mirrors.	70%
8308.10	8308.10.00	Hooks, eyes and eyelets of base metal.	40%
8308.20	8308.20.00	Tubular or bifurcated rivets of base metal.	40%
8308.90	8308.90.10	Beads and spangles of base metal.	40%
	8308.90.90	Clasps, frames with clasps, buckles, buckle-clasps, and the like and parts thereof, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles.	40%
8309.10	8309.10.00	Crown corks of base metal.	70%
8310.00	8310.00.10	Road traffic sign plates of base metal.	50%
	8310.00.90	Other sign plates, name plates and similar symbols of base metal.	50%
8311.10	8311.10.00	Coated electrodes of base metal, for electric arc-welding.	50%
8311.20	8311.20.00	Cored wire of base metal, for electric arc-welding.	50%
8413.11	8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages.	30%
8413.19	8413.20.00	Other hand pumps.	2%
8413.50	8413.50.00	Other reciprocating positive displacement pumps.	2%
8413.60	8413.60.00	Other rotary positive displacement pumps.	2%
8413.70	8413.70.00	Other centrifugal pumps.	2%
8413.81	8413.81.10	Hydraulic ram water powered pumps (hydrams)	2%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8414.10	8414.10.00	Vacuum pumps.	30%
8414.20	8414.20.00	Hand- or foot-operated air pumps.	30%
8414.30	8414.30.00	Compressors of a kind used in refrigerating equipment.	30%
8414.40	8414.40.00	Air compressors mounted on a wheeled chassis for towing.	30%
8414.51	8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W.	40%
8414.59	8414.59.00	Other fans of an output exceeding 125 W.	40%
8414.60	8414.60.00	Hoods having a maximum horizontal side not exceeding 120 cm.	40%
8414.80	8414.80.00	Other ventilating or recycling hoods.	30%
8415.10	8415.10.00	Air conditioning machines of the window or wall types, self-contained.	35%
8415.81	8415.81.00	Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle.	35%
8415.82	8415.82.00	Other air conditioning machines incorporating a refrigerating unit.	35%
8415.83	8415.83.00	Other air conditioning machines not incorporating a refrigerating unit.	35%
8415.90	8415.90.00	Parts of air conditioning machines.	30%
8418.10	8418.10.10	Unassembled, combined refrigerator-freezer, fitted with separate external doors.	30%
8418.21	8418.21.10	Unassembled, compression-type household type refrigerators, electrical.	30%
	8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.	30%
8418.22	8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8418.29	8418.29.10	Other unassembled, household type refrigerators, electrical.	30%
	8418.29.30	Other unassembled household type refrigerators, non-electrical.	30%
8418.30	8418.30.10	Unassembled freezers of the chest type, not exceeding 800 L capacity.	30%
8418.40	8418.40.10	Unassembled freezers of the upright type, not exceeding 900 L capacity.	30%
8418.50	8418.50.10	Unassembled refrigerating or freezing chests, cabinets, display counters, show-cases and the like.	30%
8418.61	8418.61.10	Unassembled compression type refrigerating or freezing equipment; heat pumps, whose condensers are heat exchangers.	30%
	8418.61.20	Assembled or partly assembled compression type refrigerating or freezing equipment and heat pumps, whose condensers are heat exchangers.	35%
8418.69	8418.69.10	Other unassembled refrigerators, freezers and other refrigerating or freezing equipment and heat pumps other than air conditioning machines of heading No. 84.15.	30%
	8418.69.20	Other assembled or partly assembled refrigerators, freezers and other refrigerating or freezing equipment and heat pumps other than air conditioning machines of heading No. 84.15.	35%
8418.91	8418.91.00	Furniture designed to receive refrigerating or freezing equipment.	35%
8421.12	8421.12.00	Clothes dryers.	30%
8421.19	8421.19.10	Spin dryers.	30%
8422.11	8422.11.00	Household type dish washing machines.	35%
8423.10	8423.10.00	Personal weighing machines, including baby scales; household scales.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8423.20	8423.20.00	Scales for continuous weighing of goods on conveyors.	35%
8423.30	8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	35%
8423.81	8423.81.00	Other weighing machinery having a maximum weighing capacity not exceeding 30 kg.	35%
8423.82	8423.82.00	Other weighing machinery having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg.	35%
8423.89	8423.89.00	Other weighing machinery.	35%
8423.90	8423.90.00	Weighing machine weights of all kinds; parts of weighing machinery.	30%
8424.10	8424.10.00	Fire extinguishers whether or not charged.	2%
8425.41	8425.41.00	Built-in jacking systems of a type used in garages.	35%
8425.42	8425.42.00	Other jacks and hoists, hydraulic.	35%
8425.49	8425.49.00	Other jacks; hoists of a kind used for raising vehicles.	35%
8426.41	8426.41.10	Works trucks fitted with a crane.	30%
	8426.41.90	Other machinery, self-propelled.	30%
8426.49	8426.49.00	Other self propelled machinery, not on tyres.	30%
8426.91	8426.91.00	Other machinery designed for mounting on road vehicles.	30%
8426.99	8426.99.90	Other derricks and cranes and cable cranes.	30%
8427.90	8427.90.00	Other trucks.	30%
8428.31	8428.31.00	Continuous action elevators and conveyors, for goods or materials specially designed for underground use.	30%
8428.32	8428.32.00	Bucket type continuous action elevators and conveyors, for goods or materials.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8428.33	8428.33.00	Belt type continuous action elevators and conveyors, for goods or materials.	30%
8428.39	8428.39.00	Other continuous action elevators and conveyors, for goods or materials.	30%
8428.50	8428.50.00	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment.	30%
8428.60	8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars.	30%
8428.90	8428.90.00	Other lifting, handling or unloading machinery.	30%
8432.10	8432.10.10	Ploughs designed to be drawn by manual power or by animals.	70%
8432.80	8432.80.10	Lawn and sports ground rollers.	30%
8432.90	8432.90.90	Other parts of agricultural or horticultural or forestry machinery	2%
8433.11	8433.11.00	Mowers for lawns, parks or sports ground powered with cutting device rotating in a horizontal plane.	40%
8433.19	8433.19.00	Other mowers for lawns, parks or sports grounds.	40%
8434.90	8434.90.00	Parts of milking machines and dairy machinery.	2%
8436.91	8436.91.00	Parts of poultry-keeping machinery.	2%
8436.99	8436.99.90	Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.	2%
8443.12	8443.12.00	Sheet fed, office type printing machinery.	25%
8450.11	8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, unassembled.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	8450.11.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, assembled or partly assembled.	40%
8450.12	8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier, unassembled.	35%
	8450.12.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier assembled or partly assembled.	40%
8450.19	8450.19.10	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., unassembled.	35%
	8450.19.90	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., assembled or partly assembled.	40%
8451.10	8451.10.00	Dry-cleaning machines.	30%
8451.21	8451.21.00	Drying machines, each of a dry linen capacity not exceeding 10 kg.	30%
8469.10	8469.10.00	Automatic typewriters and word-processing machines.	30%
8469.21	8469.21.00	Electric typewriters weighing not more than 12 kg, excluding case.	30%
8469.29	8469.29.00	Other electric typewriters.	30%
8469.31	8469.31.00	Other typewriters, non-electric, weighing not more than 12 kg, excluding case.	30%
8469.39	8469.39.00	Other typewriters, non-electric.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8470.10	8470.10.00	Electronic calculators capable of operation without an external source of power.	30%
8470.21	8470.21.00	Other electronic calculating machine incorporating a printing device.	30%
8470.29	8470.29.00	Other electronic calculating machines.	30%
8470.30	8470.30.00	Other calculating machines.	30%
8470.40	8470.40.00	Accounting machines.	30%
8470.50	8470.50.00	Cash registers.	30%
8470.90	8470.90.00	Postage franking machines, ticket-issuing machines and similar machines.	30%
8471.10	8471.10.00	Analogue or hybrid automatic data processing machines.	40%
8471.20	8471.20.00	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined.	40%
8471.91	8471.91.00	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units.	40%
8471.92	8471.92.00	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing.	40%
8471.93	8471.93.00	Storage units, whether or not presented with the rest of the system.	40%
8471.99	8471.99.00	Other automatic data processing machines and units thereof.	40%
8472.10	8472.10.00	Duplicating machines.	30%
8472.20	8472.20.00	Addressing machines and address plate embossing machines.	30%

## SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8472.30	8472.30.00	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or canceling postage stamps.	30%
8472.90	8472.90.00	Other office machines.	30%
8476.11	8476.11.00	Automatic goods-vending machines incorporating heating or refrigerating devices.	35%
8476.19	8476.19.00	Other automatic goods-vending machines.	35%
8476.90	8476.90.00	Parts of machines of heading No. 84.76.	35%
8502.30	8502.30.10	Unassembled solar DC generating sets.	2%
	8502.30.30	Assembled or partly assembled solar DC generating sets.	2%
8506.11	8506.11.00	Primary cells and primary batteries, of an external volume not exceeding 300 cm <sup>3</sup> of manganese dioxide.	70%
8506.12	8506.12.00	Primary cells and primary batteries, of an external volume not exceeding 300 cm <sup>3</sup> of mercuric oxide.	70%
8506.13	8506.13.00	Primary cells and primary batteries, of external volume not exceeding 300 cm <sup>3</sup> of silver oxide.	70%
8506.19	8506.19.00	Other primary cells and primary batteries, of external volume not exceeding 300 cm <sup>3</sup> .	70%
8506.20	8506.20.00	Primary cells and primary batteries of an external volume exceeding 300 cm <sup>3</sup> .	70%
8506.90	8506.90.00	Parts of primary cells and primary batteries.	30%
8507.10	8507.10.00	Lead-acid electric accumulators of a kind used for starting piston engines.	70%
8507.20	8507.20.00	Other lead-acid accumulators.	35%
8507.30	8507.30.00	Nickel-cadmium accumulators.	35%
8507.40	8507.40.00	Nickel-iron accumulators.	35%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8507.80	8507.80.00	Other accumulators.	35%
8509.10	8509.10.00	Vacuum cleaners with self-contained electric motor.	40%
8509.20	8509.20.00	Floor polishers with self-contained electric motor.	40%
8509.30	8509.30.00	Kitchen waste disposers.	40%
8509.40	8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors.	40%
8509.80	8509.80.00	Other electro-mechanical domestic appliances.	40%
8510.10	8510.10.90	Other shavers.	50%
8510.20	8510.20.90	Other hair clippers.	50%
8510.90	8510.90.10	Parts of shavers and hair clippers of a kind used solely for shearing or clipping domestic animals.	40%
	8510.90.90	Other parts for hair clippers and shavers.	40%
8511.10	8511.10.10	Unassembled sparking plugs.	Each shs. 5/= or 25%
8511.80	8511.80.10	Glow plugs, unassembled.	Each shs. 5/= or 35%
8513.10	8513.10.90	Other lamps.	35%
8516.10	8516.10.00	Electric instantaneous or storage water heaters and immersion heaters.	30%
8516.21	8516.21.00	Storage heating radiators.	30%
8516.29	8516.29.00	Other electric space and soil heating apparatus.	30%
8516.31	8516.31.00	Electro-thermic hair dryers.	35%
8516.32	8516.32.00	Other electro-thermic hair dressing apparatus.	35%
8516.33	8516.33.00	Electro-thermic hand drying apparatus.	35%
8516.40	8516.40.10	Unassembled electric smoothing irons.	30%
	8516.40.90	Assembled or partly assembled electric smoothing irons.	35%
8516.50	8516.50.10	Unassembled microwave ovens.	30%

SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8516.60	8516.60.10	Unassembled other ovens; cookers, cooking plates, boiling rings, grillers and roasters.	30%
8516.71	8516.71.10	Unassembled coffee or tea makers.	30%
8516.72	8516.72.10	Unassembled toasters.	30%
8516.79	8516.79.10	Other unassembled electrothermic appliances.	30%
8516.80	8516.80.00	Electric heating resistors.	30%
8517.10	8517.10.00	Telephone sets.	30%
8517.20	8517.20.00	Teleprinters.	30%
8517.30	8517.30.00	Telephonic or telegraphic switching apparatus.	30%
8517.40	8517.40.00	Other apparatus, for carrier-current line systems.	30%
8517.81	8517.81.00	Other telephonic apparatus.	30%
8517.82	8517.82.00	Other telegraphic apparatus.	30%
8518.10	8518.10.00	Microphones and stands therefor.	40%
8518.21	8518.21.00	Single loudspeakers, mounted in their enclosures.	40%
8518.22	8518.22.00	Multiple loudspeakers, mounted in the same enclosure.	40%
8518.29	8518.29.00	Other loudspeakers, whether or not mounted in their enclosures.	40%
8518.30	8518.30.00	Headphones, earphones and combined microphone/speaker sets.	40%
8518.40	8518.40.00	Audio-frequency electric amplifiers.	40%
8518.50	8518.50.00	Electric sound amplifier sets.	40%
8518.90	8518.90.00	Parts of the goods falling within heading No. 85.18.	30%
8519.10	8519.10.00	Coin or disc-operated record-players.	50%
8519.21	8519.21.10	Unassembled record-players without loud speakers.	35%
	8519.21.90	Assembled or partly assembled record-players without speakers.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8519.29	8519.29.10	Other unassembled record-players.	35%
	8519.29.90	Assembled or partly assembled other record players.	70%
8519.31	8519.31.10	Unassembled turntables (record-decks) with automatic record changing mechanism.	35%
	8519.31.90	Assembled or partly assembled turntables with automatic changing mechanisms.	70%
8519.39	8519.39.10	Other unassembled turntables (record-decks).	35%
	8519.39.90	Other assembled or partly assembled turntables (record-decks)	70%
8519.40	8519.40.00	Transcribing machines.	50%
8519.91	8519.91.00	Cassette type sound reproducing apparatus.	50%
8519.99	8519.99.00	Other sound reproducing apparatus.	50%
8520.20	8520.20.00	Telephone answering machines.	50%
8520.31	8520.31.00	Cassette type magnetic tape recorders incorporating sound reproducing apparatus.	50%
8520.39	8520.39.00	Other magnetic tape recorders incorporating sound reproducing apparatus.	50%
8520.90	8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	50%
8521.10	8521.10.10	Unassembled magnetic tape-type video recording or reproducing apparatus.	35%
	8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus.	50%
8521.90	8521.90.10	Other unassembled video recording or reproducing apparatus.	35%
	8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus.	50%
8522.10	8522.10.00	Pick-up cartridges being parts and accessories of apparatus of headings Nos. 85.19 to 85.21.	30%

## SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8522.90	8522.90.00	Other parts and accessories of apparatus of headings Nos. 85.19 to 85.21.	30%
8523.11	8523.11.10	Magnetic tapes of a width not exceeding 4 mm, unmounted for the manufacture of cassette tapes.	30%
8523.13	8523.13.90	Other magnetic tapes.	40%
8524.21	8524.21.10	Magnetic tapes of a width not exceeding 4 mm for the sole use of public broadcasting organizations.	2%
8524.22	8524.22.10	Magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm for public broadcasting organizations.	2%
8524.23	8524.23.10	Magnetic tapes of a width exceeding 6.5 mm. for the sole use of public broadcasting organizations.	2%
8524.23	8524.23.20	Computer tapes.	40%
8524.90	8524.90.10	Computer discs.	40%
	8524.90.90	Other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	30%
8525.10	8525.10.10	Unassembled transmission apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	30%
	8525.10.90	Assembled or partly assembled transmission apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	40%
8525.20	8525.20.10	Unassembled transmission apparatus incorporating reception apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	30%
	8525.20.90	Assembled or partly assembled transmission apparatus incorporating reception apparatus for radio telephony, radio telegraphy, radio broadcasting or television.	40%
8525.30	8525.30.00	Television cameras.	35%
8526.10	8526.10.00	Radar apparatus.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8526.91	8526.91.00	Radio navigational aid apparatus.	35%
8526.92	8526.92.00	Radio remote control apparatus.	35%
8527.11	8527.11.10	Unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	Each shs. 50/= or 25%
8527.19	8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	Each shs. 50/= or 35%
8527.21	8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	Each shs. 175/= or 40%
	8527.21.90	Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power.	Each shs. 250/= or 50%
8527.29	8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.	Each shs. 175/= or 40%
8527.31	8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-teleggraphy combined with sound recording or reproducing apparatus.	Each shs. 200/= or 40%
8527.32	8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-teleggraphy not combined with sound recording or	Each shs. 200/= or 40%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8527.39	8527.39.10	reproducing apparatus but combined with a clock. Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	Each shs. 200/= or 40%
8527.90	8527.90.00	Other apparatus for radio telephony and radio telegraphy.	35%
8528.10	8528.10.10	Unassembled television receivers whether or not combined with radio-broadcast receivers or video recording or reproducing apparatus.	Each shs. 600/= or 25%
8528.20	8528.20.10	Unassembled black and white television receivers or other monochrome whether or not combined with radio-broadcast receivers or video recording or reproducing apparatus.	Each shs. 350/= or 25%
8529.10	8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	35%
8529.90	8529.90.00	Other parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28.	35%
8530.10	8530.10.00	Electric signalling, safety or traffic. control equipment for railways or tramways other than those of heading No. 86.08	2%
8530.80	8530.80.00	Other equipment for electrical signalling.	2%
8530.90	8530.90.00	Parts of electrical signalling equipment.	2%
8530.10	8531.10.00	Burglar or fire alarms or similar apparatus.	2%
8531.20	8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).	35%
8531.80	8531.80.00	Other electric sound or visual signalling apparatus.	35%
8531.90	8531.90.00	Parts of electric sound or visual signalling apparatus.	35%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8532.10	8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors).	30%
8532.21	8532.21.00	Other tantalum fixed capacitors.	30%
8532.22	8532.22.00	Other aluminium electrolytic fixed capacitors.	30%
8532.23	8532.23.00	Other ceramic dielectric, single layer fixed capacitors.	30%
8532.24	8532.24.00	Other ceramic dielectric, multilayer fixed capacitors.	30%
8532.25	8532.25.00	Other dielectric fixed capacitors of paper or plastics.	30%
8532.29	8532.29.00	Other fixed capacitors.	30%
8532.30	8532.30.00	Variable or adjustable (pre-set) capacitors.	30%
8532.90	8532.90.00	Parts of electrical capacitors.	30%
8533.10	8533.10.00	Fixed carbon resistors, composition or film types.	30%
8533.21	8533.21.00	Other fixed resistors including rheostats and potentiometers, for a power handling capacity not exceeding 20 W.	30%
8533.29	8533.29.00	Other fixed resistors.	30%
8533.31	8533.31.00	Wirewound variable resistors for a power handling capacity not exceeding 20 W.	30%
8533.39	8533.39.00	Other wirewound variable resistors including rheostats and potentiometers.	30%
8533.40	8533.40.00	Other variable resistors, including rheostats and potentiometers.	30%
8533.90	8533.90.00	Parts of electrical resistors.	30%
8534.00	8534.00.00	Printed circuits.	30%
8535.10	8535.10.00	Fuses.	30%
8535.21	8535.21.00	Automatic circuit breakers for a voltage of less than 72.5 kV.	30%
8535.29	8535.29.00	Other automatic circuit breakers.	30%
8535.30	8535.30.00	Isolating switches and make-and-break switches.	30%
8535.40	8535.40.00	Lightning arresters, voltage limiters and surge suppressors.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8535.90	8535.90.00	Other electrical apparatus for switching or protecting electrical circuits, for a voltage exceeding 1,000 Volts	30%
8536.10	8536.10.00	Fuses.	30%
8536.20	8536.20.00	Automatic circuit breakers.	30%
8536.30	8536.30.00	Other apparatus for protecting electrical circuits.	30%
8536.41	8536.41.00	Relays for a voltage not exceeding 60 V.	30%
8536.49	8536.49.00	Other relays.	30%
8536.50	8536.50.00	Other switches.	30%
8536.61	8536.61.00	Lamp-holders.	30%
8536.69	8536.69.00	Plugs and sockets.	30%
8536.90	8536.90.00	Other electrical apparatus for switching or protecting electrical circuits for a voltage not exceeding 1,000 V.	30%
8537.10	8537.10.00	Boards, panels and other bases for a voltage not exceeding 1,000 V.	30%
8537.20	8537.20.00	Boards, panels and other bases for a voltage exceeding 1,000 V.	30%
8538.10	8538.10.00	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 85.37, not equipped with their apparatus.	30%
8538.90	8538.90.00	Other parts suitable for use solely or principally with the apparatus of headings 85.35, 85.36 or 85.37.	30%
8539.10	8539.10.00	Sealed beam lamp units.	35%
8539.21	8539.21.00	Tungsten halogen filament lamps.	35%
8539.22	8539.22.00	Other filament lamps of a power not exceeding 200 W for a voltage exceeding 100 V.	50%
8539.29	8539.29.00	Other filament lamps.	35%
8539.31	8539.31.00	Fluorescent, hot cathode discharge lamps.	35%
8539.39	8539.39.00	Other discharge lamps.	35%
8539.40	8539.40.00	Ultra-violet or infra-red lamps; arc lamps.	35%
8539.90	8539.90.00	Parts of electric filament or discharge lamps.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8540.11	8540.11.00	Cathode-ray colour television picture tubes, including video monitor cathode-ray tubes.	30%
8540.12	8540.12.00	Cathode-ray black and white or other monochrome television picture tubes, including video monitor cathode-ray tubes.	30%
8540.91	8540.91.00	Parts of cathode-ray tubes.	30%
8540.99	8540.99.00	Other parts of thermionic, cold cathode or photo-cathode valves and tubes.	30%
8541.10	8541.10.00	Diodes other than photosensitive or light emitting diodes.	30%
8541.21	8541.21.00	Transistors, other than photosensitive transistors with a dissipation rate of less than 1 W.	30%
8541.29	8541.29.00	Other transistors, other than photo-sensitive transistors.	30%
8541.30	8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices.	30%
8541.40	8541.40.10	Solar cells and solar modules.	2%
	8541.40.90	Other photosensitive semiconductor devices including photovoltaic cells and light emitting diodes.	30%
8541.50	8541.50.00	Other semiconductor devices.	30%
8541.60	8541.60.00	Mounted piezo-electric crystals.	30%
8541.90	8541.90.00	Parts of diodes, transistors and similar semiconductor devices.	30%
8542.90	8542.90.00	Parts of electric integrated circuits and micro-assemblies.	30%
8543.20	8543.20.00	Signal generators.	50%
8543.30	8543.30.00	Machines and apparatus for electro-plating, electrolysis or electrophoresis.	50%
8543.80	8543.80.10	Mixing units for sound reproductions.	40%
	8543.80.90	Other machines and apparatus having individual functions.	50%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8543.90	8543.90.00	Parts of electrical machines and apparatus having individual functions.	30%
8544.11	8544.11.10	Winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	70%
	8544.11.90	Other winding wire of copper.	30%
8544.19	8544.19.10	Other winding wire of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	70%
	8544.19.90	Other winding wire of other materials.	30%
8544.20	8544.20.10	Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	70%
	8544.20.90	Other co-axial cable and other co-axial electric conductors.	30%
8544.30	8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.	30%
8544.41	8544.41.00	Other electric conductors, for a voltage not exceeding 80V fitted with connectors.	30%
8544.49	8544.49.10	Other electric conductors, for a voltage not exceeding 80V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	70%
	8544.49.20	Other electric conductors, for a voltage not exceeding 80V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	50%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	8544.49.90	Other electric conductors for a voltage not exceeding 80V.	30%
8544.51	8544.51.00	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V fitted with connectors.	30%
8544.59	8544.59.10	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	70%
	8544.59.20	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	50%
	8544.59.90	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V.	30%
8544.60	8544.60.10	Other electric conductors, for a voltage exceeding 1,000V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	70%
	8544.60.20	Other electric conductors, for a voltage exceeding 1,000V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width width does not exceed 7.7 cm.	50%
	8544.60.90	Other electric conductors, for a voltage exceeding 1,000V.	30%
8601.10	8601.10.00	Rail locomotive powered from an external sources of electricity.	2%
8601.20	8601.20.00	Rail locomotive powered by electric accumulators.	2%
8602.10	8602.10.00	Diesel-electric locomotives.	2%
8602.90	8602.90.00	Other rail locomotive and locomotive tenders.	2%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8603.10	8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04 powered from an external source of electricity	2%
8603.90	8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04.	2%
8702.10	8702.10.11	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel) unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	25%
	8702.10.14	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	70%
	8702.10.15	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	70%
	8702.10.16	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	70%
	8702.10.17	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder	70%

## SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	8702.10.18	capacity exceeding 2500 c.c. but not exceeding 3000 c.c. Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	70%
8702.90	8702.90.11	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	25%
	8702.90.15	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	70%
	8702.90.16	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	70%
	8702.90.17	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	70%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
	8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	70%
	8702.90.19	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	70%
8704.10	8704.10.00	Dumpers designed for off-highway use.	25%
8704.21	8704.21.10	Motor vehicles for transport of goods of gross vehicle weight not exceeding 3 tonnes.	25%
	8704.21.90	Motor vehicles for transport of goods of gross vehicle weight exceeding 3 tonnes.	25%
8704.22	8704.22.00	Motor vehicles for transport of goods of gross vehicle weight exceeding 5 tonnes. but not exceeding 20 tonnes.	25%
8704.23	8704.23.00	Vehicles for the transport of goods of gross vehicle weight exceeding 20 tonnes.	25%
8704.31	8704.31.10	Other motor vehicles for the transport of goods with sparking-ignition internal combustion engine of g.v.w not exceeding 3 tonnes.	25%
	8704.31.90	Other motor vehicles for transport of goods with sparking-ignition internal combustion engine of g.v.w. exceeding 3 tonnes but not exceeding 5 tonnes.	25%
8704.32	8704.32.00	Other motor vehicles for transport of goods with sparking-ignition internal combustion engine of g.v.w. exceeding 5 tonnes.	25%
8704.90	8704.90.00	Other motor vehicles for transport of goods	25%
8711.10	8711.10.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars,	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8711.20	8711.20.10	with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc. Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc.	30%
8711.30	8711.30.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc.	30%
8711.40	8711.40.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc.	30%
8711.50	8711.50.10	Unassembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc.	30%
8711.90	8711.90.10	Other unassembled motorcycles and cycles fitted with an auxiliary motor.	30%
8714.11	8714.11.00	Saddles for motorcycles.	30%
8714.19	8714.19.00	Other parts and accessories of invalid carriages.	30%
8715.00	8715.00.10	Baby carriages.	35%
	8715.00.90	Parts of baby carriages.	35%
8716.10	8716.10.90	Assembled trailers and semi-trailers of the caravan type, for housing or camping.	50%
8716.20	8716.20.90	Assembled self-loading or self-unloading trailers.	70%
8716.31	8716.31.90	Assembled tanker trailers and tank semi-trailers.	70%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
8716.39	8716.39.10	Other vehicles specially designed for collection and disposal of refuse, unassembled.	30%
	8716.39.20	Other vehicles specially designed for collection and disposal of refuse, assembled.	50%
	8716.39.90	Other assembled trailers and semi-trailers for transport of goods.	70%
8716.40	8716.40.00	Other trailers and semi-trailers.	70%
8716.80	8716.80.10	Wheelbarrows.	70%
	8716.80.90	Other vehicles not mechanically propelled.	70%
8802.11	8802.11.00	Helicopters of an unladen weight not exceeding 2,000 kg.	30%
8802.12	8802.12.00	Helicopters of an unladen weight exceeding 2,000 kg.	30%
8802.20	8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg.	30%
8802.30	8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg.	30%
8901.10	8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry boats of all kinds.	35%
8901.20	8901.20.00	Tankers.	35%
8901.30	8901.30.00	Refrigerated vessels, other than those of subheading No. 8901.20.	35%
8901.90	8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods.	35%
8902.00	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	35%
8903.10	8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	50%
8903.91	8903.91.00	Sailboats without auxiliary motor.	50%
8903.92	8903.92.00	Motorboats, other than outboard motorboats.	50%
8903.99	8903.99.00	Other yachts and vessels for pleasure or	50%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
		sports, excluding rowing boats and canoes:	
8904.00	8904.00.00	Tugs and pusher crafts.	2%
8905.10	8905.10.00	Dredgers.	2%
8905.20	8905.20.00	Floating or submersible drilling or production platform.	2%
8905.90	8905.90.00	Other light-vessels navigability of which is subsidiary to their main function.	2%
8906.00	8906.00.90	Other vessels and lifeboats.	40%
8907.10	8907.10.00	Inflatable rafts.	2%
8907.90	8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	2%
8908.00	8908.00.00	Vessels and other floating structures for breaking up.	2%
9001.90	9001.90.10	Other optical elements suitable for use with binoculars, monoculars and articles of heading Nos. 9006.61 to 9006.69 and of No. 90.08.	30%
9002.11	9002.11.00	Objective lenses for cameras, projectors or photographic enlargers or reducers.	30%
9002.19	9002.19.10	Other objective lenses suitable for use with binoculars, monoculars and articles of heading Nos. 9006.61 to 9006.69 and of No. 90.08.	30%
9002.20	9002.20.00	Filters.	30%
9002.90	9002.90.10	Other optical elements suitable for use with binoculars, monoculars and articles of heading Nos. 9006.61 to 9006.69 and of No. 90.08.	30%
9003.11	9003.11.00	Frames and mountings of plastic.	30%
9003.19	9003.19.00	Frames and mountings of other materials.	30%
9003.90	9003.90.00	Parts of frames and mountings for spectacles, goggles and the like.	30%
9004.10	9004.10.00	Sunglasses.	30%
9005.10	9005.10.00	Binoculars.	30%
9005.80	9005.80.10	Monoculars.	30%
	9005.80.90	Other optical instruments.	30%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9005.90	9005.90.10	Parts and accessories for binoculars and monoculars.	30%
	9005.90.90	Other parts and accessories for articles of heading No 90.05.	35%
9006.40	9006.40.00	Instant print cameras.	35%
9006.51	9006.51.00	Other cameras with a through-the-lens view-finder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	35%
9006.52	9006.52.00	Other cameras, for roll film of a width less than 35 mm.	35%
9006.53	9006.53.00	Other cameras, for roll film of a width of 35 mm.	35%
9006.59	9006.59.00	Other photographic cameras (other than cinematographic).	35%
9006.61	9006.61.00	Discharge lamp ("electronic") flashlight apparatus.	35%
9006.62	9006.62.00	Flashbulbs, flashcubes and the like.	35%
9006.69	9006.69.00	Other photographic flashlight apparatus.	35%
9006.91	9006.91.00	Parts and accessories for photographic cameras.	30%
9006.99	9006.99.00	Other parts and accessories for goods of heading No. 90.06.	30%
9007.11	9007.11.00	Cinematographic cameras for film of less than 16 mm width or for double 8 mm film.	40%
9007.19	9007.19.00	Other cinematographic cameras.	30%
9007.21	9007.21.00	Cinematographic projectors for film of less than 16 mm width.	40%
9007.29	9007.29.00	Other cinematographic projectors.	30%
9007.91	9007.91.00	Parts and accessories for cinematographic cameras.	30%
9007.92	9007.92.00	Parts and accessories for projectors.	30%
9008.10	9008.10.00	Slide projectors.	35%
9008.20	9008.20.00	Microfilm, microfiche or microform readers, whether or not capable of producing copies.	35%

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9008.30	9008.30.00	Other image projectors.	35%
9008.40	9008.40.00	Photographic (other than cinematographic) enlargers and reducers.	35%
9008.90	9008.90.00	Parts and accessories of articles of heading No. 90.08.	30%
9009.11	9009.11.00	Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process).	30%
9009.12	9009.12.00	Electrostatic photocopying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process).	30%
9009.21	9009.21.00	Other photocopying apparatus incorporating an optical system.	30%
9009.22	9009.22.00	Other photocopying apparatus of the contact type.	30%
9009.30	9009.30.00	Thermocopying apparatus.	30%
9009.90	9009.90.00	Parts and accessories of photocopying apparatus.	30%
9010.30	9010.30.00	Projection screens.	35%
9013.80	9013.80.10	Hand magnifying glasses and magnifiers.	30%
9017.80	9017.80.10	Measuring rods, tape measures, spring rulers and the like.	35%
	9017.80.20	Wooden school rulers.	35%
9017.90	9017.90.10	Parts and accessories for articles of tariff No. 9017.80.10	30%
9018.31	9018.31.10	Disposable plastic syringes.	30%
9020.00	9020.00.90	Other breathing appliances; gas masks.	30%
9027.40	9027.40.00	Exposure meters.	30%
9028.20	9028.20.00	Liquid meters.	35%
9104.00	9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	30%
9106.90	9106.90.00	Other recording apparatus.	35%

SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9109.11	9109.11.00	Clock movements, complete and assembled, battery, accumulator or mains powered, of alarm clocks.	30%
9109.19	9109.19.00	Other clock movements, complete and assembled, battery, accumulator or mains powered.	30%
9109.90	9109.90.00	Other clock movements, complete and assembled.	30%
9110.11	9110.11.00	Complete watch movements, unassembled or partly assembled (movement sets).	30%
9110.12	9110.12.00	Incomplete watch movements, assembled.	30%
9110.19	9110.19.00	Watch rough movements.	30%
9110.90	9110.90.00	Complete clock movements, unassembled or partly assembled, incomplete clock movements, assembled, and rough clock movements.	30%
9111.10	9111.10.00	Watch cases and parts thereof of precious metal or of metal clad with precious metal.	30%
9111.20	9111.20.00	Watch cases and parts thereof of base metal, whether or not gold or silver-plated.	30%
9111.80	9111.80.00	Other watch cases, silver-plated.	30%
9111.90	9111.90.00	Parts of watch cases.	30%
9112.10	9112.10.00	Clock cases and cases of a similar type for other goods of this Chapter, of metal.	30%
9112.80	9112.80.00	Other clock cases and cases of a similar type for other goods of this Chapter, other than metal cases.	30%
9112.90	9112.90.00	Parts of clock cases and cases of a similar type for other goods of this Chapter.	30%
9113.10	9113.10.00	Watch straps and watch bracelets of precious metal.	70%
9113.20	9113.20.00	Watch straps and watch bracelets of base metal.	70%
9114.10	9114.10.00	Springs, including hair-springs for clocks or watches.	30%

SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9114.20	9114.20.00	Jewels, for clocks or watches.	30%
9114.30	9114.30.00	Dials, for clocks or watches.	30%
9114.40	9114.40.00	Plates and bridges, for clocks or watches.	30%
9114.90	9114.90.00	Other parts, for clocks or watches.	30%
9201.10	9201.10.00	Upright pianos.	35%
9201.20	9201.20.00	Grand pianos.	35%
9201.90	9201.90.00	Other pianos, harpsicords and other keyboard stringed instruments.	35%
9202.10	9202.10.00	Other string musical instruments played with a bow.	35%
9202.90	9202.90.00	Other string musical instruments.	35%
9203.00	9203.00.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	35%
9204.10	9204.10.00	Accordions and similar instruments.	35%
9204.20	9204.20.00	Mouth organs.	35%
9205.10	9205.10.00	Brass-wind instruments.	35%
9205.90	9205.90.00	Other wind musical instruments.	35%
9206.00	9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).	35%
9207.10	9207.10.00	Keyboard instruments, other than accordions.	35%
9207.90	9207.90.00	Other musical instruments the sound of which must be amplified electrically.	35%
9208.10	9208.10.00	Musical boxes.	35%
9208.90	9208.90.00	Other musical instruments n.e.s..	35%
9209.10	9209.10.00	Metronomes, tuning forks and pitch pipes.	30%
9209.20	9209.20.00	Mechanisms for musical boxes.	30%
9209.30	9209.30.00	Musical instrument strings.	30%
9209.91	9209.91.00	Parts and accessories for pianos.	30%
9209.92	9209.92.00	Parts and accessories for the musical instruments of heading No.92.02.	30%
9209.93	9209.93.00	Parts and accessories for the musical instruments of heading No.92.03.	30%

SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9209.94	9209.94.00	Parts and accessories for the musical instruments of heading No.92.07.	30%
9209.99	9209.99.00	Other parts of other musical instruments.	30%
9306.30	9306.30.90	Other cartridges and parts thereof.	2%
9306.90	9306.90.90	Bombs, grenades torpedoes, mines and missiles.	2%
9401.10	9401.10.00	Seats of a kind used for aircraft.	70%
9401.20	9401.20.00	Seats of a kind used for motor vehicles	70%
9401.30	9401.30.00	Swivel seats with variable height adjustment.	70%
9401.40	9401.40.00	Seats other than garden seats convertible into beds.	70%
9401.50	9401.50.00	Seats of cane, osier, bamboo or similar materials.	70%
9401.61	9401.61.00	Other upholstered seats.	70%
9401.69	9401.69.00	Other wooden frame seats.	70%
9401.71	9401.71.00	Other upholstered metal frame seats	70%
9401.79	9401.79.00	Other metal frame seats.	70%
9401.80	9401.80.00	Other seats.	70%
9401.90	9401.90.00	Parts of seats.	70%
9402.10	9402.10.10	Hairdressers chairs and parts thereof.	70%
9403.10	9403.10.00	Metal furniture of a kind used in offices.	70%
9403.20	9403.20.00	Other metal furniture.	70%
9403.30	9403.30.00	Wooden furniture of a kind used in offices.	70%
9403.40	9403.40.00	Wooden furniture of a kind used in the kitchen	70%
9403.50	9403.50.00	Wooden furniture of a kind used in the bedroom.	70%
9403.60	9403.60.00	Other wooden furniture.	70%
9403.70	9403.70.00	Furniture of plastics.	70%
9403.80	9403.80.00	Furniture of other materials.	70%
9403.90	9403.90.00	Parts of other furniture.	70%
9404.10	9404.10.00	Mattress supports.	70%
9404.21	9404.21.00	Mattresses of cellular rubber or plastics.	70%
9404.29	9404.29.00	Matresses of other materials.	70%
9404.30	9404.30.00	Sleeping bags.	70%
9404.90	9404.90.00	Other articles of bedding and similar furnishing.	70%

SECOND SCHEDULE - (CONTD.)

<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9405.10	9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.	40%
9405.20	9405.20.00	Electric table, desk, bedside or floor-standing lamps.	40%
	9405.40.90	Other electric lamps and lighting fittings.	40%
9405.50	9405.50.20	Pressure lamps.	30%
	9405.50.90	Other non-electrical lamps and lighting fittings.	30%
9405.91	9405.91.10	Glass chimneys for lamps and lanterns.	30%
	9405.91.20	Glass parts of lamps and lighting fittings.	30%
9405.92	9405.92.00	Plastic parts of lamps and lighting fittings.	30%
9405.99	9405.99.00	Other parts of other materials.	30%
9504.10	9504.10.00	Video games of a kind used with a television receiver.	70%
9504.20	9504.20.00	Articles and accessories for billiards.	70%
9504.30	9504.30.00	Other games, coin-or disc- operated, other than bowling alley equipment.	70%
9504.40	9504.40.10	Playing card designs on black centreboard for manufacture into complete set.	30%
9504.40	9504.40.90	Playing cards in complete sets.	Per set shs.30/= or 70%
9504.90	9504.90.00	Other articles for funfair.	70%40
9506.11	9506.11.00	Skis.	35%
9506.12	9506.12.00	Ski-fastenings (ski-bindings).	35%
9506.19	9506.19.00	Other snow ski equipment.	35%
9506.40	9506.40.00	Articles and equipment for table tennis.	70%
9506.51	9506.51.00	Lawn-tennis rackets, whether or not strung.	2%
9506.59	9506.59.10	Squash rackets.	2%
9506.61	9506.61.00	Lawn-tennis balls.	2%
9506.70	9506.70.00	Ice skates and roller skates, including skating boots with skates attached.	35%
9506.99	9506.99.30	Hockey sticks.	2%

## SECOND SCHEDULE - (CONTD.)

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H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9507.10	9507.10.00	Fishing rods.	35%
9507.30	9507.30.00	Fishing reels.	35%
9507.90	9507.90.10	Artificial flies.	50%
9507.90	9507.90.90	Other fish landing nets, butterfly nets, decoy birds and similar hunting or shooting requisites.	35%
9508.00	9508.00.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	70%
9601.10	9601.10.00	Worked ivory and articles of ivory.	70%
9601.90	9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	70%
9603.90	9603.90.10	Prepared knots and tufts for broom or brush making.	25%
9606.10	9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor.	70%
9606.21	9606.21.00	Buttons of plastics, not covered with textile material.	70%
9606.22	9606.22.00	Buttons of base metal, not covered with textile material.	70%
9606.29	9606.29.00	Other buttons.	70%
9606.30	9606.30.10	Button blanks.	30%
9606.30	9606.30.90	Other button moulds and button parts.	40%
9607.11	9607.11.00	Slide fasteners fitted with chain scoops of base metal.	70%
9607.19	9607.19.00	Other slide fasteners.	70%
9607.20	9607.20.00	Parts of slide fasteners.	30%
9608.10	9608.10.00	Ball point pens.	70%
9608.20	9608.20.00	Felt tipped and other porous-tipped pens and markers.	70%
9608.31	9608.31.00	Indian ink drawing pens.	70%
9608.39	9608.39.00	Other fountain pens and stylograph pens.	70%
9608.40	9608.40.00	Propelling or sliding pencils.	70%
9608.50	9608.50.00	Sets of articles of pens, ball point pens and	70%

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SECOND SCHEDULE - (CONTD.)

H.S. Code	Tariff No.	Tariff Description	New Rate of Duty
9608.60	9608.60.00	sliding pencils.	70%
9608.99	9608.99.90	Refills for ball point pens.	70%
9609.10	9609.10.00	Duplicating stylos and other parts.	Per 100 shs.50
		Pencils and crayons, with leads encased in a rigid sheath.	or 70%
9609.20	9609.20.10	Graphite lead for the manufacture of pencils.	20%
9609.20	9609.20.90	Other pencil leads.	70%
9609.90	9609.90.90	Pastels, drawing charcoals and tailors chalks.	70%
9611.00	9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	70%
9612.10	9612.10.00	Ribbons.	40%
9612.20	9612.20.00	Ink-pads.	40%
9613.10	9613.10.00	Pocket lighters, gas fuelled, non-refillable.	Each shs.5/= or 50%
9617.00	9617.00.10	Vacuum flasks complete with cases.	50%
	9617.00.20	Other vacuum vessels, complete with cases.	50%
9701.10	9701.10.00	Paintings, drawings and pastels, by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles.	35%
9701.90	9701.90.00	Other collages and other similar decorative plaques.	50%

THIRD SCHEDULE

(s. 35)

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(Replacement of the Fifth Schedule to the Customs and Excise Act, Cap 472)

Delete the Fifth Schedule and insert the following-

FIFTH SCHEDULE  
EXCISE DUTIES

(s. 117)

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	SITC No.	Unit of Quantity
1701.11.90	Other raw cane sugar, not containing added flavouring or colouring matter, in solid form.	Per Kg.	sh. 1/=	061 110 90	Kg.
1701.12.00	Raw beet sugar, not containing added flavouring or colouring matter, in solid form.	Per Kg.	sh. 1/=	061 120 00	Kg.
1701.91.00	Chemically pure sucrose, containing added flavouring or colouring matter, in solid form.	Per Kg.	sh. 1/=	061 210 00	Kg.

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THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
1701.99.00	Chemically pure sucrose not containing added flavouring or colouring matter, in solid form.	Per Kg.	sh. 1/=	061 290 00	Kg.
2201.10.10	Mineral waters not containing added sugar or other sweetening matter nor flavoured.	Excisable value	40%	111 011 10	Litre
2201.10.90	Aerated waters not containing added sugar or other sweetening matter nor flavoured.	"	40%	111 011 90	Litre
2201.90.00	Other natural or artificial water not containing added sugar or sweetening matter nor flavoured.	"	40%	111 019 00	Litre
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	"	40%	111 021 00	Litre

THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
2202.90.00	Other non-alcoholic beverages excluding fruit or vegetable juices of heading No.20.09.	Excisable value	40%	111 029 00	Litre
2203.00.10	Stout (beer made from malt).	"	75%	112 310 00	Litre
2203.00.20	Other beer made from malt of an original gravity not exceeding 1060 degrees.	"	100%	112 320 00	Litre
2203.00.90	Other beer made from malt, of an original gravity exceeding 1060 degrees.	"	100%	112 390 00	Litre
2204.10.10	Champagne.	"	40%	112 150 10	Litre
2204.10.90	Other sparkling wine.	"	40%	112 150 90	Litre
2204.21.00	Other wine; grape must, with fermentation prevented or arrested by the addition of alcohol in containers holding two litres or less.	"	40%	112 170 00	Litre
2204.29.00	Other wine; grape must, with fermentation prevented	"	40%	112 180 00	Litre

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THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
	or arrested by the addition of alcohol in containers holding more than two litres.				
2205.10.00	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding two litres or less.	Excisable Value	40%	112 131 00	Litre
2205.90.00	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers holding more than two litres.	"	40%	112 139 00	Litre
2206.00.10	Beer not made from malt.	"	50%	112 200 10	Litre
2206.00.21	Cider in containers holding two litres or less.	"	25%	112 221 00	Litre
2206.00.29	Cider in containers holding more than two litres.	"	25%	112 229 00	Litre

THIRD SCHEDULE -- (CONTD.)

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Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
2206.00.30	Other fermented beverages (for example Chibuku).	Excisable value	25%	112 230 00	Litre
2206.00.90	Other fermented beverages (for example perry and mead).		50%	112 200 90	Litre
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher.	Per proof litre or Excisable value	sh. 60/= or 25%	512 150 00	Proof Litre
2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages.	Per proof litre or Excisable value	sh. 75/= or 50%	112 430 00	Proof Litre
2208.20.11	Brandy in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 421 00	Proof Litre
2208.20.19	Brandy in containers holding more than two litres.	Per proof litre or Excisable value	sh. 75/= or 50%	112 422 00	Proof Litre

THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
2208.20.91	Other spirits obtained by distilling grape wine or grape marc, in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 423 00	Proof Litre
2208.20.99	Other spirits obtained by distilling grape wine or grape marc, in containers holding more than two litres.	Per proof litre or Excisable value	sh. 75/= or 50%	112 429 00	Proof Litre
2208.30.10	Whiskies in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 411 00	Proof Litre
2208.30.90	Whiskies in containers holding more than two litres.	Per proof litre or Excisable value	sh. 75/= or 50%	112 419 00	Proof Litre
2208.40.10	Rum and tafia in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 441 00	Proof Litre
2208.40.90	Rum and tafia in containers holding	Per proof litre	sh. 75/= or	112 449 00	Proof Litre

THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
	more than two litres.	or Excisable value	50%		
2208.50.10	Gin and Geneva in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 451 00	Proof Litre
2208.50.90	Gin and Geneva in containers holding more than two litres.	Per proof litre or Excisable value	sh. 75/= or 50%	112 459 00	Proof Litre
2208.90.11	Vodka in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 491 10	Proof Litre
2208.90.19	Vodka in containers of more than two litres.	Per proof litre or Excisable value	sh. 75/= or 50%	112 491 90	Proof Litre
2208.90.21	Fruit brandy, not made from distilling grape wine or grape marc, in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 492 10	Proof Litre

THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
2208.90.29	Fruit brandy, not made from distilling grape wine or grape marc, in containers holding more than two litres.	Per Proof litre or excisable value	Shs. 75/= or 50%	112 492 90	Proof Litre.
2208.90.91	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other spirits, liqueurs and other spirituous beverages in containers holding two litres or less.	Per proof litre or Excisable value	sh. 75/= or 50%	112 499 10	Proof Litre
2208.90.99	Other undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other spirits, liqueurs and other spirituous beverages in containers holding more than two litres.	Per proof litre or Excisable value	sh 75/= or 50%	112 499 90	Proof litre
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Excisable value	25%	122 100 00	Kg.

THIRD SCHEDULE -- (CONTD.)

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Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	Excisable value	125%	122 320 00	Kg.
2403.91.00	"Homogenised" or "reconstituted" tobacco.		125%	122 391 00	Kg.
2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.		125%	122 399 90	Kg.
3605.00.10	Matches in packings of less than 25 matches per container.	Per 100 containers	sh. 6.25	899 321 00	Kg.
3605.00.20	Matches in packings of 25 matches or more per container but not more than 50 matches per container.	Per 5,000 matches containers	sh. 12.50	899 322 00	Kg.
3605.00.90	Matches in packings of more than 50 matches per container.	Per 100 containers	sh. 12.50	899 323 00	Kg.

## THIRD SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or value	Rate of Excise Duty	SITC No.	Unit of Quantity
2402.20.00	Cigarettes containing tobacco.	Where the excisable value - (1) does not exceed 148/=	125%	122 200 00	Kg.
		(ii) exceeds shs.148/= but does not exceed 228/=	135%		
		(iii) exceeds 228/=	145%		
2402.90.10	Other cigars, cheroots, cigarillos, containing tobacco substitutes.	Excisable Value	25%	122 310 10	Kg.
2402.90.90	Other cigarettes containing tobacco substitutes.	where the excisable value - (i) does not exceed sh.148/=	125%	122 310 90	Kg.
		(ii) exceeds sh.148 but does not exceed sh.228/=	135%		
		(iii) exceeds sh.228/=	145%		

## FOURTH SCHEDULE

(s.43)

(Replacement of the First Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989))

Delete the First Schedule and insert the following -

## FIRST SCHEDULE

(s. 6(2))

## RATES OF TAX

## PART I

Subject to Part II of this Schedule, the rate of tax referred to in section 6 shall be 18 per cent of the taxable value.

## 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 or Value</i>	<i>Rate of Tax</i>
0506.10.00	Ossein and bones treated with acid.	Taxable Value	35%
0506.90.00	Horn-cores, unworked, defatted, simply prepared (but not cut to shape), degelatinised and bones, unworked, defatted, simply prepared, treated or degelatinised; powder and waste of these products.	"	35%
0507.10.10	Ivory, elephant, unworked or simply prepared but not cut to shape.	"	35%
0507.10.30	Horn, rhinoceros, unworked or simply prepared but not cut to shape.	"	35%
0507.10.40	Other ivory, unworked or simply prepared but not cut to shape.	"	35%
0507.10.90	Ivory powder and waste.	"	35%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
0507.90.00	Tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	Taxable Value	35%
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	"	35%
0509.00.00	Natural sponges of animal origin.	"	35%
0711.20.00	Olives, 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.	"	25%
0901.12.00	Decaffeinated coffee, not roasted.	"	5%
1212.20.00	Seaweeds and other algae.	"	5%
1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.	"	5%
1502.00.10	Tallow (including premier jus).	"	5%
1503.00.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	"	5%
1504.10.00	Fish-liver oils and their fractions, whether or not refined, but not chemically modified.	"	5%

FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1504.20.00	Fats and oils and their fractions, of fish, other than liver oils, whether or not refined, but not chemically modified.	Taxable Value	5%
1504.30.00	Fats and oils and their fractions, of marine mammals, whether or not refined, but not chemically modified.	"	5%
1505.10.00	Wool grease, crude.	"	5%
1505.90.00	Fatty substances derived from wool grease (including lanolin).	"	5%
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	"	5%
1507.10.00	Soya-bean oil, crude, whether or not degummed.	"	5%
1508.10.00	Ground-nut oil, crude.	"	5%
1509.10.00	Olive oil, virgin.	"	5%
1511.10.00	Palm oil, crude.	"	5%
1511.90.00	Palm oil and its fractions, refined, but not chemically modified.	"	5%
1512.11.10	Sunflower seed oil, crude.	"	5%
1512.11.20	Safflower seed oil, crude.	"	5%
1512.21.00	Cotton seed oil, crude, whether or not gossypol has been removed.	"	5%
1513.11.00	Coconut (copra) oil, crude.	"	5%
1513.21.10	Palm kernel oil, crude.	"	5%
1513.21.20	Babassu oil, crude.	"	5%
1513.29.10	Palm kernel oil, refined, but not chemically modified.	"	5%
1513.29.20	Babassu oil and its fractions, refined but not chemically modified.	"	5%
1515.11.00	Linseed oil, crude.	"	5%
1515.19.00	Linseed oil, refined but not chemically modified, and its fractions.	"	5%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1515.21.00	Maize (corn) oil, crude.	Taxable value	5%
1515.29.00	Maize (corn) oil, refined but not chemically modified.	"	5%
1515.30.00	Castor oil and its fractions, whether or not refined but not chemically modified.	"	5%
1515.40.00	Tung oil and its fractions, whether or not refined, but not chemically modified.	"	5%
1515.50.00	Sesame oil and its fractions, whether or not refined.	"	5%
1515.60.00	Jojoba oil and its fractions, whether or not refined.	"	5%
1515.90.10	Hemp-seed oil and its fractions, whether or not refined, but not chemically modified.	"	5%
1515.90.90	Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified.	"	5%
1516.10.10	Fish-liver oil and its fractions, whether or not refined, but not further prepared.	"	5%
1516.10.20	Other fish fats and oils and their fractions, whether or not refined, but not further prepared.	"	5%
1516.10.30	Fats and oils and their fractions, of marine animals, whether or not refined, but not further prepared.	"	5%
1516.10.90	Other animal fats and oils and their fractions, whether or not refined, but not further prepared.	"	5%

FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1516.20.00	Vegetable fats and oils and their fractions, whether or not refined, but not further prepared.	Taxable Value	5%
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included.		5%
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter.	•	25%
1806.20.10	Chocolate powder, chocolate spread and chocolate couverture in blocks or slabs weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings of a content exceeding 2 Kg.	•	25%
1806.20.20	Chocolate confectionery in blocks or slabs weighing more than 2 Kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg.	•	25%
1806.20.90	Other food preparations containing cocoa in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 Kg.	•	25%
1806.31.10	Chocolate confectionery, filled, in blocks, slabs or bars.	•	25%
1806.31.90	Other food preparations containing cocoa, filled, in blocks, slabs or bars.	•	25%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1806.32.10	Chocolate confectionery, not filled, in blocks, slabs or bars.	Taxable Value	25%
1806.32.90	Other food preparations containing cocoa, not filled, in blocks, slabs or bars.	"	25%
1806.90.10	Other chocolate confectionery in other forms.	"	25%
1806.90.20	Other chocolate powder, chocolate spread and chocolate couverture, in other forms.	"	25%
1806.90.90	Other chocolate and other food preparations containing cocoa.	"	25%
1901.90.10	Malt extract.	"	35%
1905.10.00	Crispbread.	"	25%
1905.20.00	Gingerbread and the like.	"	25%
1905.30.10	Sweet biscuits.	"	25%
1905.30.20	Waffles and wafers.	"	25%
1905.40.20	Rusks other than infant feeding rusks.	"	25%
1905.40.30	Toasted bread and similar toasted products.	"	25%
1905.90.20	Biscuits, other than sweet biscuits.	"	25%
1905.90.40	Pastry, cakes and other bakers' wares.	"	25%
2006.00.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	"	35%
2007.10.00	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, being homogenised preparations, whether or not containing added sugar or other sweetening matter.	"	35%
2007.91.10	Citrus fruit marmalades.	"	35%
2007.91.90	Other citrus fruit, being cooked preparations, whether or not containing added sugar or other sweetening matter.	"	35%
2007.99.10	Jams.	"	35%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2007.99.90	Other fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	Taxable Value	35%
2008.20.00	Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.30.00	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.40.00	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.50.00	Apricots, prepared or preserved.	"	35%
2008.60.00	Cherries, prepared or preserved whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.70.00	Peaches, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.80.00	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%
2008.92.00	Mixtures of fruit and other edible, parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	"	35%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2008.99.00	Other fruit, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	Taxable Value	35
2309.10.00	Dog or cat food, put up for retail sale.	"	35%
2710.00.21	Aviation spirit (gasolene).	Per 1,000 litres at 20°C	sh. 6465.45
2710.00.22	Motor spirit (gasolene), premium.	"	sh. 6465.45
2710.00.23	Motor spirit (gasolene), regular.	"	sh. 6443.25
2710.00.24	Jet fuel, spirit type.	"	sh. 6465.45
2710.00.25	Special boiling point spirit and white spirit	"	sh.2,250.85
2710.00.29	Other light petroleum oils and preparations.	"	sh.2,250.85
2710.00.31	Jet fuel (kerosene type).	"	sh.926.45
2710.00.32	Kerosene.	"	sh.1,900.85
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	"	sh.2,730.25
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	"	sh.4,020.85
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 125 Centistokes (cSt).	"	sh.2,335.05
2710.00.45	Residual fuel oils of 180 Centistokes (cSt).	"	sh.2,330.15
2710.00.46	Residual fuel oils of 280 Centistokes (cSt).	"	sh.2,326.10

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2710.00.47	Other residual fuel oils.	Per 1,000 litres at 20°C	sh.2,335.05
2710.00.48	Lubricating oil.	"	sh.4,170.85
2710.00.49	Lubricating grease.	Per Kg.	sh.2.73025
2711.11.00	Liquefied natural gas other than propane and butanes.	"	sh.3.07459
2711.12.00	Liquefied propane.	"	sh.3.07459
2711.13.00	Liquefied butanes.	"	sh.3.07459
2711.14.00	Liquefied ethylene, propylene, butylene and butadiene.	"	sh.3.07459
2711.19.00	Other liquefied petroleum gases and gaseous hydrocarbons.	"	sh.3.07459
2711.21.00	Natural gas in gaseous state.	"	sh.3.07459
2711.29.00	Other petroleum gases and other gaseous hydrocarbons in gaseous state.	"	sh.3.07459
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil.	Taxable Value	5%
2712.90.00	Other paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite lignite wax, peat wax, other mineral waxes and similar products obtained by synthetis or by other procedures, whether or not coloured.	"	5%
2713.20.00	Petroleum bitumen.	Per Kg.	sh.2.35165
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	"	sh.2.35165
2716.00.00	Electrical energy.	Taxable Value	5%
2801.10.00	Chlorine.	"	5%
2801.20.00	Iodine.	"	5%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3303.00.10	Toilet waters.	Taxable Value	50%
3303.00.90	Perfumes.	"	50%
3304.10.00	Lip make-up preparations.	"	50%
3304.20.00	Eye make-up preparations.	"	50%
3304.30.00	Manicure or pedicure preparations.	"	50%
3304.91.00	Beauty and skin care powders (other than medicaments) whether or not compressed.	"	50%
3304.99.00	Other beauty, make-up or skin-care preparations (other than medicaments), including sunscreen or suntan preparations.	"	50%
3305.10.00	Shampoos, for use on the hair.	"	50%
3305.20.00	Preparations for permanent waving or straightening hair.	"	50%
3305.30.00	Hair lacquers.	"	50%
3305.90.00	Other preparations for use on the hair.	"	50%
3307.10.00	Pre-shave, shaving or after-shave preparations.	"	50%
3307.20.00	Personal deodorants and anti-perspirants.	"	50%
3307.30.00	Perfumed bath salts and other bath preparations.	"	50%
3307.41.10	Joss sticks and joss paper.	"	50%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	"	50%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	"	50%
3307.90.00	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	"	50%
3405.10.00	Polishes, creams and similar preparations for footwear or leather.	"	35%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	Taxable Value	35%
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes.	"	35%
3405.90.00	Other polishes or creams for glass or metal and similar preparations excluding waxes of heading No. 34.04.	"	35%
3605.00.10	Matches in packings of less than 25 matches per container.	"	5%
3605.00.20	Matches in packings of 25 or more matches per container but not more than 50 matches per container.	"	5%
3605.00.30	Matches in packings of more than 50 matches per container.	"	5%
3706.10.90	Other cinematographic film, exposed and developed, of a width exceeding 35 mm but excluding items of tariff No. 3706.10.10.	"	Per meter cents 30
3706.90.19	Other cinematographic film, exposed and developed, of a width not exceeding 8mm excluding films of tariff No. 3706.90.11.	"	Per meter cents 30
3706.90.29	Other cinematographic film, exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm excluding films of tariff No. 3706.90.21.	"	Per meter cents 30
3706.90.39	Other cinematographic film, exposed and developed, of a width exceeding 16 mm but not exceeding 34 mm excluding films of tariff No. 3706.90.31.	"	Per meter cents 30
3707.10.00	Sensitised emulsions for photographic uses, unmixed products for photographic uses.	"	35%
3707.90.00	Other chemical preparations for photographic use put-up in measured portions or put-up for retail sale in a form ready for use.	"	35%
3808.40.00	Disinfectants.	"	5%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3823.50.00	Non-refractory mortars and concretes.	Taxable Value	5%
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	"	50%
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.12.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of plastics or of textile materials.	"	50%
4202.19.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers of other materials.	"	50%
4202.21.00	Handbags, including those without handles with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.22.00	Handbags, including those without handles with outer surface sheeting of plastic or of textile materials.	"	50%
4202.29.00	Handbags, including those without handles of other materials.	"	50%
4202.31.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.32.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface sheeting of plastic or of textile materials.	"	50%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
4202.39.00	Other articles of a kind normally carried in the pocket or in the handbag with outer surface of other materials.	Taxable Value	50%
4202.91.00	Other articles with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.92.00	Other articles with outer surface sheeting of plastic or of textile material.	"	50%
4202.99.00	Other articles with outer surface of other materials.	"	50%
4203.10.00	Articles of apparel of leather or of composition leather.	"	50%
4203.21.90	Other gloves, mittens and mitts specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	"	50%
4203.29.00	Other gloves, mittens and mitts, of leather or of composition leather.	"	50%
4203.30.00	Belts and bandoliers of leather or of composition leather.	"	50%
4203.40.00	Other clothing accessories of leather or of composition leather.	"	50%
4303.10.00	Articles of apparel and clothing accessories of furskin.	"	50%
4303.90.90	Other articles of furskin other than for use in industrial machinery.	"	50%
4304.00.90	Other artificial fur and articles thereof other than for use in industrial machinery.	"	50%
4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.	"	50%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
4803.00.10	Tissue paper (cellulose wadding) bleached, for the manufacture of sanitary towels.	Taxable Value	5%
4806.30.00	Tracing papers, in rolls or sheets.	"	5%
4819.50.00	Other packing containers, including record sleeves, of paper, paperboard, cellulose wadding or webs of cellulose fibres.	"	5%
4901.10.00	Printed books, brochures, leaflets and similar printed matter in single sheets, whether or not folded.	"	5%
4902.10.20	Second-hand newspapers, journals and periodicals appearing at least four times a week.	"	75%
4902.90.20	Other second-hand newspapers, journals and periodicals.	"	75%
5002.00.00	Raw silk (not thrown) (including cocoons unsuitable for reeling, yarn waste and garnatted stock)	"	5%
5003.10.00	Silk waste, not carded or combed.	"	5%
5003.90.00	Other silk waste.	"	5%
5105.10.00	Carded wool.	"	5%
5105.21.00	Combed wool in fragments.	"	5%
5105.29.00	Wool tops and other combed wool.	"	5%
5105.30.00	Fine animal hair, carded or combed.	"	5%
5105.40.00	Coarse animal hair, carded or combed.	"	5%
5202.10.00	Yarn waste (including thread waste), cotton.	"	5%
5202.91.00	Garnatted stock, cotton.	"	5%
5202.99.00	Other cotton waste.	"	5%
5203.00.00	Cotton, carded or combed.	"	5%
5301.10.00	Flax, raw or retted.	"	5%
5301:21.00	Flax, broken or scutched but not spun.	"	5%
5301.29.00	Flax, hackled or otherwise processed, but not spun.	"	5%
5301.30.00	Flax tow and waste.	"	5%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
5302.90.00	True hemp, processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	Taxable Value	5%
5303.90.00	Jute and other textile bast fibres (excluding flax, true hemp and ramie) processed, but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	"	5%
5304.90.00	Sisal and other textile fibres of the genus, <i>Agave</i> , processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	"	5%
5305.19.00	Other coconut fibre (coir).	"	5%
5305.29.00	Abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nee), processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	"	5%
5309.11.10	Canvas, woven, containing 85% or more by weight of flax, unbleached or bleached.	"	50%
5309.11.90	Other woven fabrics of flax containing 85% or more by weight of flax, unbleached or bleached.	"	50%
5309.19.10	Other canvas, containing 85% or more by weight of flax, unbleached or bleached.	"	50%
5309.19.90	Other woven fabrics of flax, containing 85% more by weight of flax.	"	50%
5309.21.00	Woven fabrics of flax, containing less than 85% by weight of flax, unbleached or bleached.	"	50%
5309.29.00	Other woven fabrics of flax, containing less than 85% by weight of flax.	"	50%
5701.10.00	Carpets and other textile floor coverings, knotted, whether or not made up, of wool or fine animal hair.	"	50%
5701.90.00	Carpets and other textile floor coverings,	"	50%

FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
6301.10.00	knotted, whether or not made up, of other textile materials.	Taxable Value	75%
6309.00.00	Electric blankets.	Per Kg.	sh.15/= or 50%
6505.10.00	Worn clothing and other worn articles.	Taxable Value	75%
6702.10.00	Hair nets of any material whether or not lined or trimmed.	"	50%
6702.90.00	Artificial flowers, foliage and fruit and parts thereof of plastics; articles made of artificial flowers, foliage or fruit of plastics.	"	50%
6703.00.00	Artificial flowers, foliage and fruit and parts thereof of other materials; articles made of artificial flowers, foliage or fruit of other materials.	"	75%
6704.19.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	"	75%
6704.20.00	materials.	"	75%
6704.90.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of synthetic textile materials other than complete wigs.	"	75%
7010.90.20	Wigs, false beards, eyebrows and eyelashes, switches and the like of human hair.	"	75%
7016.10.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of animal hair or of textile materials; articles of human hair not elsewhere specified or included.	"	5%
	Glass bottles and jars.	"	50%
	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	"	

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax.
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares.	Taxable Value	50%
7018.20.00	Glass microspheres not exceeding 1 mm in diameter.	"	50%
7018.90.00	Other glass articles, glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery.	"	50%
7313.00.10	Barbed wire, of iron or steel.	"	5%
7317.00.20	Other nails (including roofing nails) of iron or steel.	"	5%
8202.10.10	Butchers saws.	"	5%
8202.10.90	Other hand saws.	"	5%
8202.20.00	Band saw blades.	"	5%
8202.31.00	Circular saw blades including slitting or slotting saw blades with working part of steel.	"	5%
8202.32.00	Circular saw blades with working part of other materials.	"	5%
8202.40.00	Chain saw blades	"	5%
8203.40.10	Perforating punches.	"	5%
8207.11.00	Rock drilling or earth boring tools with working part of sintered metal carbide or cermets.	"	5%
8207.12.00	Rock drilling or earth boring tools with working part of other material.	"	5%
8207.20.00	Dies for drawing or extruding metal.	"	5%
8207.30.00	Tools for pressing, stamping or punching.	"	5%
8207.40.00	Tools for tapping or threading.	"	5%
8207.50.00	Tools for drilling, other than for rock drilling.	"	5%

FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8207.60.00	Tools for boring or broaching.	Taxable Value	5%
8207.70.00	Tools for milling.	"	5%
8207.80.00	Tools for turning.	"	5%
8207.90.00	Other interchangeable tools for hand tools.	"	5%
8308.10.00	Hooks, eyes and eyelets of base metal.	"	35%
8308.20.00	Tubular or bifurcated rivets of base metal.	"	35%
8308.90.90	Clasps, frames with clasps, buckles, buckle-clasps, and the like and parts thereof, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles.	"	35%
8417.20.00	Bakery ovens, including biscuit ovens.	"	5%
8418.50.10	Unassembled refrigerating or freezing chests, cabinets, display counters, show-cases and the like.	"	35%
8418.50.20	Assembled or partly assembled refrigerating or freezing chests, cabinets, display counters, show-cases and the like.	"	35%
8418.61.10	Unassembled compression type refrigerating or freezing equipment and heat pumps, whose condensers are heat exchangers.	"	35%
8418.61.20	Assembled or partly assembled compression type refrigerating or freezing equipment and heat pumps, whose condensers are heat exchangers.	"	35%
8418.69.10	Other unassembled refrigerating or freezing equipment and heat pumps.	"	35%
8418.69.20	Other assembled or partly assembled refrigerating, or freezing equipment and heat pumps.	"	35%
8418.99.00	Other parts of refrigerating or freezing equipment.	"	35%
8422.11.00	Household type dish washing machines.	"	25%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8425.11.00	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles powered by electric motor.	Taxable Value	25%
8425.19.00	Other Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles.	"	25%
8425.20.00	Pit-head winding gear; winches specially designed for use underground.	"	25%
8425.31.00	Winches and capstans, powered by electric motors.	"	25%
8425.39.00	Other winches and capstans.	"	25%
8425.41.00	Built-in jacking systems of a type used in garages.	"	25%
8425.42.00	Other jacks and hoists, hydraulic.	"	25%
8425.49.00	Other jacks; hoists of a kind used for raising vehicles.	"	25%
8426.11.00	Overhead travelling cranes on fixed supports.	"	25%
8426.12.00	Mobile lifting frames on tyres and straddle carriers.	"	25%
8426.19.00	Other overhead travelling cranes, transporter cranes, gantry cranes and bridge cranes.	"	25%
8426.20.00	Tower cranes.	"	25%
8426.30.00	Portal or pedestal jib cranes.	"	25%
8426.49.00	Other self propelled machinery, not on tyres.	"	25%
8426.91.00	Other machinery designed for mounting on road vehicles.	"	25%
8426.99.10	Ships derricks.	"	25%
8426.99.90	Other derricks and cranes and cable cranes.	"	25%
8428.10.00	Lifts and skip hoists.	"	25%
8428.20.00	Pneumatic elevators and conveyors.	"	25%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8428.31.00	Continuous action elevators and conveyors, for goods or materials specially designed for underground use.	Taxable Value	25%
8428.32.00	Bucket type continuous action elevators and conveyors, for goods or materials.	"	25%
8428.33.00	Belt type continuous action elevators and conveyors, for goods or materials.	"	25%
8428.39.00	Other continuous action elevators and conveyors, for goods or materials.	"	25%
8428.40.00	Escalators and moving walkways.	"	25%
8428.50.00	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment.	"	25%
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars.	"	25%
8428.90.00	Other lifting, handling or unloading machinery.	"	25%
8431.10.00	Parts suitable for use solely or principally with the machinery of heading No. 84.25.	"	25%
8431.31.00	Parts of lifts, skip hoists or escalators.	"	25%
8431.39.00	Parts suitable for use solely or principally with the machinery of heading No. 84.28.	"	25%
8441.10.10	Apparatus for cutting photographic prints on paper or paperboard mounts for photographs.	"	35%
8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 Kg., fully automatic, unassembled.	"	25%
8450.11.90	Household or laundry type washing machines, including machines which both wash and dry each of a dry linen capacity not exceeding 10 kg., fully automatic, assembled or partly assembled.	"	25%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 Kg., with built-in centrifugal drier, unassembled.	Taxable Value	25%
8450.12.90	Household or laundry type washing machines, including machines which both wash and dry each of a dry linen capacity not exceeding 10 Kg., with built-in centrifugal drier, assembled, or partly assembled.	"	25%
8450.19.10	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 Kg., unassembled.	"	25%
8450.19.90	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., assembled or partly assembled.	"	25%
8451.21.00	Drying machines, each of a dry linen capacity not exceeding 10 Kg.	"	25%
8476.11.00	Automatic goods-vending machines incorporating heating or refrigerating devices.	"	35%
8476.19.00	Other automatic goods-vending machines. including money changing machines.	"	35%
8476.90.00	Parts of machines of heading No. 84.76.	"	35%
8509.10.00	Vacuum cleaners with self-contained electric motor.	"	25%
8509.20.00	Floor polishers with self-contained electric motor.	"	25%
8509.30.00	Kitchen waste disposers.	"	25%
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors.	"	25%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8509.80.00	Other electro-mechanical domestic appliances with self contained electric motor.	Taxable Value	25%
8509.90.00	Parts of electro-mechanical domestic appliances.	"	25%
8516.31.00	Electro-thermic hair dryers.	"	25%
8516.32.00	Other electro-thermic hair dressing apparatus.	"	25%
8516.33.00	Electro-thermic hand drying apparatus.	"	35%
8516.40.10	Unassembled electric smoothing irons.	"	25%
8516.40.90	Assembled or partly assembled electric smoothing irons.	"	25%
8518.10.00	Microphones and stands therefor.	"	25%
8518.21.00	Single loudspeakers, mounted in their enclosures.	"	25%
8518.22.00	Multiple loudspeakers, mounted in the same enclosure.	"	25%
8518.29.00	Other loudspeakers whether or not mounted in their enclosures.	"	25%
8518.30.00	Headphones, earphones and combined microphone/speaker sets.	"	25%
8518.40.00	Audio-frequency electric amplifiers.	"	25%
8518.50.00	Electric sound amplifier sets.	"	25%
8518.90.00	Parts of the goods falling within heading No. 85.18.	"	25%
8519.10.00	Coin or disc-operated record-players.	"	75%
8519.21.10	Unassembled record-players without loud speakers.	"	25%
8519.21.90	Assembled or partly assembled record-players without loud speakers.	"	25%
8519.29.10	Other unassembled record-players.	"	25%
8519.29.90	Other assembled or partly assembled record-players.	"	25%
8519.31.10	Unassembled turntables (record-decks) with automatic record changing mechanism.	"	25%

FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic record changing mechanism.	Taxable Value	25%
8519.39.10	Other unassembled turntables (record-decks).	"	25%
8519.39.90	Other assembled or partly assembled turntables (record-decks).	"	25%
8519.40.00	Transcribing machines.	"	25%
8519.91.00	Cassette type sound reproducing apparatus.	"	25%
8519.99.00	Other sound reproducing apparatus.	"	25%
8520.10.00	Dictating machines not capable of operating without an external source of power.	"	75%
8520.20.00	Telephone answering machines.	"	75%
8520.31.00	Cassette type magnetic tape recorders incorporating sound reproducing apparatus.	"	25%
8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	"	25%
8521.10.10	Unassembled magnetic tape-type video recording or reproducing apparatus.	"	25%
8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus.	"	25%
8521.90.10	Other unassembled video recording or reproducing apparatus.	"	25%
8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus.	"	25%
8522.10.00	Pick-up cartridges being parts and accessories of apparatus of heading Nos. 85.19 to 85.21.	"	25%
8522.90.00	Other parts and accessories of apparatus of headings Nos. 85.19 to 85.21.	"	25%
8523.11.10	Magnetic tapes of a width not exceeding 4 mm, unmounted, for the manufacture of	"	35%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	cassette tapes.		
8523.11.90	Other unrecorded magnetic tapes of a width not exceeding 4 mm.	Taxable Value	35%
8523.12.00	Magnetic unrecorded tapes of a width exceeding 4 mm but not exceeding 6.5 mm.	"	35%
8523.13.90	Other magnetic tapes of a width exceeding 6.5 mm	"	35%
8525.30.00	Television cameras.	"	75%
8527.11.90	Assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	"	25%
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio-telephony or radio-telegraphy.	"	25%
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	"	25%
8527.21.90	Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	"	25%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio telegraphy.	Taxable Value	25%
8527.29.90	Other assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio telegraphy.	"	25%
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	"	25%
8527.31.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	"	25%
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	"	25%
8527.32.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	"	25%

## FOURTH SCHEDULE- (CONTD.-)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	Taxable Value	25%
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	"	25%
8528.10.10	Unassembled colour television receivers (including video monitors and video projectors).	"	25%
8528.10.90	Assembled or partly assembled colour television receivers (including video monitors and video projectors).	"	25%
8528.20.10	Unassembled black and white or other monochrome television receivers (including video monitors and video projectors).	"	25%
8528.20.90	Assembled or partly assembled black and white or other monochrome television receivers (including video monitors and video projectors).	"	25%
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	"	75%
8529.90.00	Other parts suitable for use solely or principally with the apparatus of heading Nos. 85.25 to 85.28.	"	75%
8531.10.00	Burglar or fire alarms and similar apparatus.	"	5%
8540.11.00	Cathode-ray colour television picture tubes, including video monitor cathode-ray tubes.	"	25%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8540.12.00	Cathode-ray black and white or other monochrome television picture tubes, including video monitor cathode-ray tubes.	Taxable Value	25%
8541.10.00	Diodes other than photosensitive or light emitting diodes.	"	75%
8541.21.00	Transistors, other than photosensitive transistors with a dissipation rate of less than 1 W.	"	75%
8541.29.00	Other transistors, other than photosensitive transistors.	"	75%
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices.	"	75%
8543.80.10	Mixing units for sound reproductions.	"	25%
8702.10.11	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel) unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	35%
8702.10.12	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 c.c.	"	35%
8702.10.13	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	"	35%
8702.10.14	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	50%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8702.10.15	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	Taxable Value	50%
8702.10.16	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	•	75%
8702.10.17	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	•	75%
8702.10.18	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	•	75%
8702.90.11	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	•	35%
8702.90.12	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1000 c.c.	•	35%
8702.90.13	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c.	•	35%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8702.90.14	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	Taxable Value	35%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	50%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	"	50%
8702.90.17	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	75%
8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	75%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	"	75%
8703.23.11	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c., for assembly into complete vehicles by a vehicle manufacturer	"	25%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.23.12	approved in that behalf by the Minister. Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	Taxable Value	25%
8703.23.21	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c., for assembly into complete vehicles by a vehicle manufacturer	•	35%
8703.23.22	approved in that behalf by the Minister. Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	•	35%
8703.23.31	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c., for assembly into complete vehicles by a vehicle manufacturer	•	75%
8703.23.32	approved in that behalf by the Minister. Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	•	75%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.23.41	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	100%
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	100%
8703.23.51	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	100%
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	100%
8703.24.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	100%
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 c.c.	"	100%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.32.11	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	25%
8703.32.12	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	"	25%
8703.32.21	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	35%
8703.32.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	35%
8703.32.31	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	75%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8703.32.32	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	Taxable Value	75%
8703.32.41	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	100%
8703.32.42	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	100%
8703.33.11	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	100%
8703.33.12	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	100%
8703.33.21	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 3000 c.c., for	"	100%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	
8703.33.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	"	100%
8803.30.00	Other parts of aeroplanes or helicopters.	"	5%
8803.90.00	Other parts of goods of heading No. 88.01 and 88.02 (other than aeroplanes and helicopters).	"	5%
8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	"	75%
8903.91.00	Sailboats without auxilliary motor.	"	75%
8903.92.00	Motorboats, other than outboard motorboats.	"	75%
8903.99.00	Other yachts and vessels for pleasure or sports, excluding rowing boats and canoes.	"	75%
9004.90.90	Other spectacles, goggles and the like.	"	5%
9006.20.00	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms.	"	100%
9006.40.00	Instant print cameras.	"	100%
9006.51.00	Other cameras with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	"	100%
9006.52.00	Other cameras, for roll film of a width less than 35 mm.	"	100%
9006.53.00	Other cameras, for roll film of a width of 35 mm.	"	100%
9006.59.00	Other photographic cameras (other than cinematographic).	"	100%
9006.61.00	Discharge lamp ("electronic") flashlight apparatus.	"	100%
9006.62.00	Flashbulbs, flashcubes and the like.	"	100%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9006.69.00	Other photographic flashlight apparatus.	Taxable Value	100%
9006.91.00	Parts and accessories for photographic cameras.	"	100%
9006.99.00	Other parts and accessories for goods of heading No. 90.06.	"	100%
9007.11.00	Cinematographic cameras for film of less than 16 mm width or for double 8 mm film.	"	100%
9007.19.00	Other cinematographic cameras.	"	100%
9007.21.00	Cinematographic projectors for film of less than 16 mm width.	"	100%
9007.29.00	Other cinematographic projectors.	"	100%
9007.91.00	Parts and accessories for cinematographic cameras.	"	100%
9007.92.00	Parts and accessories for projectors.	"	100%
9008.10.00	Slide projectors.	"	100%
9008.20.00	Microfilm, microfiche or microform readers, whether or not capable of producing copies.	"	100%
9008.30.00	Other image projectors.	"	100%
9008.40.00	Photographic (other than cinematographic) enlargers and reducers.	"	100%
9008.90.00	Parts and accessories of articles of heading No. 90.08.	"	100%
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	"	35%
9010.20.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes.	"	35%
9010.30.00	Projection screens.	"	100%
9010.90.00	Parts and accessories of articles of heading No. 90.10.	"	100%
9032.10.00	Thermostats.	"	50%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9032.20.00	Manostats.	Taxable Value	50%
9032.81.00	Hydraulic or pneumatic automatic regulating or controlling instruments and apparatus.	"	50%
9032.89.00	Other automatic regulating or controlling instruments and apparatus.	"	50%
9032.90.00	Parts and accessories of goods of heading No. 90.32.	"	50%
9101.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with mechanical display only.	"	50%
9101.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with opto-electronic display only.	"	50%
9101.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	"	50%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	"	50%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	"	50%
9101.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, battery or accumulator powered.	"	50%
9101.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	"	50%

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9102.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with mechanical display only other than those of heading No. 91.01.	Taxable Value	50%
9102.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with opto-electronic display only other than those of heading No. 91.01.	"	50%
9102.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	"	50%
9102.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility with automatic winding other than those of heading No. 91.01.	"	50%
9102.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	"	50%
9102.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01, battery or accumulator powered.	"	50%
9102.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	"	50%
9103.10.00	Clocks with watch movements, excluding clocks of heading No. 91.04, battery or accumulator powered.	"	50%
9103.90.00	Other clocks with watch movements, excluding clocks of heading No. 91.04.	"	50%

## FOURTH SCHEDULE- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	Taxable Value	50%
9105.11.00	Alarm clocks, battery, accumulator or mains powered.	"	50%
9105.19.00	Other alarm clocks.	"	50%
9105.21.00	Wall clocks, battery, accumulator or mains powered.	"	50%
9105.29.00	Other wall clocks.	"	50%
9105.91.00	Other clocks, battery, accumulator or mains powered.	"	50%
9105.99.00	Other clocks.	"	50%
9108.11.00	Watch movements, complete and assembled, battery or accumulator powered with mechanical display only or with a device to which a mechanical display can be incorporated.	"	50%
9108.12.00	Watch movements, complete and assembled, battery or accumulator powered with opto-electronic display only.	"	50%
9108.19.00	Other watch movements, complete and assembled, battery or accumulator powered.	"	50%
9108.20.00	Watch movements, complete and assembled, with automatic winding.	"	50%
9108.91.00	Other watch movements, complete and assembled measuring 33.8 mm or less	"	50%
9108.99.00	Other watch movements, complete and assembled.	"	50%
9109.11.00	Clock movements, complete and assembled, battery, accumulator or mains powered, of alarm clocks.	"	50%
9109.19.00	Other clock movements, complete and assembled, battery, accumulator or mains powered.	"	50%
9109.90.00	Other clock movements, complete and assembled.	"	50%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9110.11.00	Complete watch movements, unassembled or partly assembled (movement sets).	Taxable Value	50%
9110.12.00	Incomplete watch movements, assembled.	"	50%
9110.19.00	Watch rough movements.	"	50%
9110.90.00	Complete clock movements, unassembled or partly assembled, incomplete clock movements, assembled, and rough watch or clock movements.	"	50%
9111.10.00	Watch cases and parts thereof of precious metal or of metal clad with precious metal.	"	50%
9111.20.00	Watch cases and parts thereof of base metal, whether or not gold or silver-plated.	"	50%
9111.80.00	Other watch cases.	"	50%
9111.90.00	Parts of watch cases.	"	50%
9112.10.00	Clock cases and cases of a similar type for other goods of this Chapter, of metal.	"	50%
9112.80.00	Other clock cases and cases of a similar type for other goods of Chapter 91, other than metal cases.	"	50%
9112.90.00	Parts of clock cases and cases of a similar type for other goods of this Chapter.	"	50%
9113.10.00	Watch straps, watch bands and watch bracelet and parts thereof, of precious metal or of metal clad with precious metal.	"	50%
9113.20.00	Watch straps, watch bands and watch bracelet of base metal, whether or not gold or silver plated.	"	50%
9114.10.00	Springs, including hair-springs for clocks or watches.	"	50%
9114.20.00	Jewels, for clocks or watches.	"	50%
9114.30.00	Dials, for clocks or watches.	"	50%
9114.40.00	Plates and bridges, for clocks or watches.	"	50%
9114.90.00	Other parts, for clocks or watches.	"	50%

## FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9405.30.00	Lighting sets of a kind used for Christmas trees.	Taxable Value	75%
9504.10.00	Video games of a kind used with a television receiver.	"	75%
9504.20.00	Articles and accessories for billiards.	"	75%
9504.30.00	Other games, coin or disc-operated, other than bowling alley equipment.	"	75%
9504.90.00	Other articles for funfair, table or parlour games, including pintable, special tables for casino games and automatic bowling alley equipment.	"	75%
9505.10.00	Articles for Christmas festivities.	"	75%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	"	75%
9506.40.00	Articles and equipment for table tennis.	"	75%
9506.51.00	Lawn-tennis rackets, whether or not strung.	"	5%
9506.59.10	Squash rackets.	"	5%
9506.61.00	Lawn-tennis balls.	"	5%
9506.99.20	Football bladders.	"	5%
9506.99.30	Hockey sticks.	"	5%
9601.10.00	Worked ivory and articles of ivory.	"	50%
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	"	50%
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No.		50%

FOURTH SCHEDULE-(CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9613.10.00	35.03) and articles of unhardened gelatin. Pocket lighters, gas fuelled, non-refillable.	Taxable Value	75%
9613.20.00	Pocket lighters, gas fuelled, refillable.	"	75%
9613.30.00	Table lighters.	"	75%
9613.80.00	Other lighters:	"	75%
9613.90.00	Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks.	"	75%
9614.10.00	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes.	"	75%
9614.20.00	Smoking pipes and pipe bowls.	"	75%
9614.90.00	Cigar or cigarette holders, and parts thereof.	"	75%
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor.	"	35%
9701.10.00	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles.	"	5%
9702.00.00	Original engravings, prints and lithographs.	"	5%

## FIFTH SCHEDULE

(s. 43)

(Replacement of the Second Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989)).

Delete the Second Schedule and insert the following-

## SECOND SCHEDULE

(s. 2)

## EXEMPT GOODS

Heading No.	Tariff No.	Tariff Description
01.01	0101.11.00	Live pure-bred breeding horses.
	0101.19.00	Other live horses.
	0101.20.00	Live asses, mules and hinnies.
01.02	0102.10.00	Live pure-bred breeding bovine animals.
	0102.90.00	Other live bovine animals.
01.03	0103.10.00	Live pure-bred breeding swine.
	0103.91.00	Other live swine weighing less than 50 kg.
	0103.92.00	Other live swine weighing 50kg or more.
01.04	0104.10.00	Live sheep.
	0104.20.00	Live goats.
01.05	0105.11.00	Live fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0105.19.00	Ducks, geese, turkeys and guinea fowls, weighing not more than 185g.
	0105.91.00	Live fowls of the species <i>Gallus domesticus</i> , weighing more than 185g.
	0105.99.00	Ducks, geese, turkeys and guinea fowls, weighing more than 185g.
01.06	0106.00.10	Other live animals, of a kind mainly used for human food, not elsewhere specified.
	0106.00.20	Other live animals, not elsewhere specified, for other purposes.
02.01	0201.10.00	C a r c a s s e s a n d half-carcasses of bovine animals, fresh or chilled.
	0201.20.00	Other cuts, with bone in, of bovine animals, fresh or chilled.
	0201.30.00	Boneless meat of bovine animals, fresh or chilled.
02.02	0202.10.00	C a r c a s s e s a n d half-carcasses of bovine animals, frozen.
	0202.20.00	Other cuts, with bone in of bovine animals, frozen.
	0202.30.00	Boneless meat of bovine animals, frozen.
02.03	0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.
	0203.19.00	Other meat of swine, fresh or chilled.
	0203.21.00	C a r c a s s e s a n d half-carcasses of swine, frozen.
	0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.
	0203.29.00	Other meat of swine, frozen.
.02.04	0204.10.00	C a r c a s s e s a n d half-carcasses of lamb, fresh or chilled.
	0204.21.00	C a r c a s s e s a n d half-carcasses of sheep, fresh or chilled.
	0204.22.00	Other cuts of sheep meat, with bone in, fresh or chilled.
	0204.23.00	Boneless meat of sheep, fresh or chilled.
	0204.30.00	C a r c a s s e s a n d half-carcasses of lamb, frozen.
	0204.41.00	C a r c a s s e s a n d half-carcasses of sheep, frozen.
	0204.42.00	Other cuts with bone in of sheep, frozen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0204.43.00	Boneless meat of sheep, frozen.
	0204.50.00	Meat of goats, fresh, chilled or frozen.
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
02.06	0206.10.00	Edible offal of bovine animals, fresh or chilled.
	0206.21.00	Tongues of bovine animals, frozen.
	0206.22.00	Livers of bovine animals, frozen.
	0206.29.00	Other edible offal, of bovine animals, frozen.
	0206.30.00	Edible offal of swine, fresh or chilled.
	0206.41.00	Livers of swine, frozen.
	0206.49.00	Other edible offal of swine, frozen.
	0206.80.00	Edible offal of horses, asses, mules, goats and sheep, fresh or chilled.
	0206.90.00	Edible offal of sheep, goats, horses, asses or hinnies, frozen.
02.07	0207.10.00	Poultry not cut in pieces, fresh or chilled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0207.21.00	Fowls of the species <i>Gallus domesticus</i> , frozen.
	0207.22.00	Turkeys not cut in pieces, frozen.
	0207.23.00	Ducks, geese and guinea fowls not cut in pieces, frozen.
	0207.31.00	Fatty livers of geese or ducks, fresh or chilled.
	0207.39.00	Other poultry cuts and offal, fresh or chilled.
	0207.41.00	Poultry cuts and offal, other than livers of fowls of the species, <i>Gallus domesticus</i> , frozen.
	0207.42.00	Poultry cuts and offal other than livers, of turkeys, frozen.
	0207.43.00	Poultry cuts and offal other than livers, of ducks, geese or guinea fowls, frozen.
	0207.50.00	Poultry livers, frozen.
02.08	0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.
	0208.90.00	Other meat and edible meat, offal, fresh, chilled or frozen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
02.09	0209.00.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.
02.10	0210.20.00	Meat and edible meat offal, of bovine animals, salted, in brine, dried or smoked.
	0210.90.00	Other meat and edible meat offal, including edible flours and meal, salted, in brine, dried or smoked.
03.01	0301.10.00	Ornamental live fish.
	0301.91.00	Live trout.
	0301.92.00	Live eels.
	0301.93.00	Live carp.
	0301.99.00	Other live fish.
03.02	0302.11.00	Trout, fresh or chilled.
	0302.12.00	Salmon, fresh or chilled.
	0302.19.00	Other salmonidae, fresh or chilled.
	0302.21.00	Halibut, fresh or chilled.
	0302.22.00	Plaice, fresh or chilled.
	0302.23.00	Sole, fresh or chilled.
	0302.29.00	Other flat fish, fresh or chilled.
	0302.31.00	Albacore or longfinned tunas, fresh or chilled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0302.32.00	Yellowfin tunas, fresh or chilled.
	0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.
	0302.39.00	Other tunas, fresh or chilled.
	0302.40.00	Herrings, fresh or chilled.
	0302.50.00	Cod, fresh or chilled.
	0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.
	0302.62.00	Haddock, fresh or chilled.
	0302.63.00	Coalfish, fresh or chilled.
	0302.64.00	Mackerel, fresh or chilled.
	0302.65.00	Dogfish and other sharks, fresh or chilled.
	0302.66.00	Eels, fresh or chilled.
	0302.69.00	Other fish, fresh or chilled.
	0302.70.00	Fish livers and roes, fresh or chilled.
03.03	0303.10.00	Pacific salmon, frozen.
	0303.21.00	Trout, frozen.
	0303.22.00	Atlantic salmon and Danube salmon, frozen.
	0303.29.00	Other salmonidae, frozen.
	0303.31.00	Halibut, frozen.
	0303.32.00	Plaice, frozen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0303.33.00	Sole, frozen.
	0303.39.00	Other flat fish, frozen.
	0303.41.00	Albacore or longfinned tunas, frozen.
	0303.42.00	Yellowfin tunas, frozen.
	0303.43.00	Skipjack or stripe-bellied bonito, frozen.
	0303.49.00	Other tunas, frozen.
	0303.50.00	Herrings, frozen.
	0303.60.00	Cod, frozen.
	0303.71.00	Sardines, frozen.
	0303.72.00	Haddocks, frozen.
	0303.73.00	Coalfish, frozen.
	0303.74.00	Mackerel, frozen.
	0303.75.00	Dogfish and other sharks, frozen.
	0303.76.00	Eels, frozen.
	0303.77.00	Sea bass, frozen.
	0303.78.00	Hake, frozen.
	0303.79.00	Other fish, frozen.
	0303.80.00	Fish livers and roes, frozen.
03.04	0304.10.00	Fish fillets , fresh or chilled.
	0304.20.00	Fish fillets, frozen.
	0304.90.00	Other fish meat, fresh, chilled or frozen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
03.05	0305.10.00	Fish meal fit for human consumption.
	0305.20.00	Fish livers and roes, dried, smoked, salted or in brine.
	0305.30.00	Fish fillets, dried, salted or in brine, but not smoked.
	0305.41.00	Smoked salmon, including fillets.
	0305.42.00	Smoked herrings, including fillets.
	0305.49.00	Other smoked fish, including fillets.
	0305.51.00	Cod, dried, whether or not salted, but not smoked.
	0305.59.00	Other dried fish, whether or not salted, but not smoked.
	0305.61.00	Herrings, salted, but not dried or smoked, in brine.
	0305.62.00	Cod, salted, but not dried or smoked, in brine.
	0305.63.00	Anchovies, salted, but not dried or smoked, in brine.
	0305.69.00	Other fish, salted, but not dried or smoked, in brine.
	03.06	0306.11.00
0306.12.00		Lobsters, frozen.
0306.13.00		Shrimps and prawns, frozen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0306.14.00	Crabs, frozen.
	0306.19.00	Other crustaceans, frozen.
	0306.21.00	Rock lobster and other sea crawfish, not frozen.
	0306.22.00	Lobsters, not frozen.
	0306.23.00	Shrimps and prawns, not frozen.
	0306.24.00	Crabs, not frozen.
	0306.29.00	Other crustaceans, not frozen.
03.07	0307.10.00	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine.
	0307.21.00	Scallops, live, fresh or chilled.
	0307.29.00	Other scallops, excluding live, fresh or chilled scallops.
	0307.31.00	Mussels, live, fresh or chilled.
	0307.39.00	Other mussels, excluding live, fresh or chilled mussels.
	0307.41.00	Cuttle fish and squid, live, fresh or chilled.
	0307.49.00	Other cuttle fish and squid, excluding live, fresh or chilled mussels.
	0307.51.00	Octopus, live, fresh or chilled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0307.59.00	Other octopus, excluding live, fresh or chilled octopus.
	0307.91.00	Other molluscs, live, fresh or chilled.
	0307.99.00	Other molluscs, excluding live, fresh or chilled molluscs.
04.07	0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.
04.08	0408.11.00	Egg-yolks, dried.
	0408.19.00	Egg yolks, other than dried.
	0408.91.00	Birds' eggs, not in shell, dried.
	0408.99.00	Birds' eggs, not in shell, other than dried.
04.09	0409.00.00	Natural honey.
05.10	0510.00.10	Ambergris, castoreum, civet and musk; cantharides.
	0510.00.90	Bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
05.11	0511.10.00	Bovine semen.
	0511.91.10	Fish waste.
	0511.91.20	Fish ova.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0511.91.90	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3.
	0511.99.10	Animal semen other than bovine semen.
	0511.99.20	Sinews and tendons; parings and similar waste of raw hides and skins.
	0511.99.90	Other animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
06.02	0602.10.00	Unrooted cuttings and slips of live plants.
	0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nut.
	0602.30.00	Rhododendrons and azaleas, grafted or not.
	0602.40.00	Roses, grafted or not.
	0602.91.00	Mushroom spawn.
	0602.99.00	Other live plants (including their roots), cuttings and slips.
06.03	0603.10.10	Cut flowers, fresh.
	0603.10.20	Flower buds, fresh.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0603.90.00	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.
06.04	0604.10.00	Mosses and lichens.
	0604.91.00	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes.
	0604.99.00	Other foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.
07.01	0701.90.00	Potato, other than seed, fresh or chilled.
07.02	0702.00.00	Tomatoes, fresh or chilled.
07.03	0703.10.00	Onions and shallots, fresh or chilled.
	0703.20.00	Garlic, fresh or chilled.
	0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.
07.04	0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description.
	0704.20.00	Brussels sprouts, fresh or chilled.
	0704.90.00	Other cabbages, kohlrabi, kale and similar edible brassicas, fresh or chilled.
07.05	0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.
	0705.19.00	Other lettuce, fresh or chilled.
	0705.21.00	Witloof chicory, fresh or chilled.
	0705.29.00	Other chicory, fresh or chilled.
07.06	0706.10.00	Carrots and turnips, fresh or chilled.
	0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.
07.08	0708.10.00	Peas, shelled or unshelled, fresh or chilled.
	0708.20.00	Beans, shelled or unshelled, fresh or chilled.
	0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.
07.09	0709.10.00	Globe artichokes, fresh or chilled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0709.20.00	Asparagus, fresh or chilled.
	0709.30.00	Aubergines (egg-plants), fresh or chilled.
	0709.40.00	Celery other than celeriac, fresh or chilled.
	0709.51.00	Mushrooms, fresh or chilled.
	0709.52.00	Truffles, fresh or chilled.
	0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled.
	0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.
	0709.90.00	Other vegetables, fresh or chilled.
07.10	0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.
	0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), (uncooked or cooked by steaming or boiling in water), frozen.
	0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
07.11	0711.10.00	Onions, 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.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0711.30.00	Capers, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but suitable in that state for immediate consumption.
	0711.40.00	Cucumbers and gherkins, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water in other preservative solutions), but unsuitable in that state for immediate consumption.
	0711.90.00	Other vegetables, mixtures of vegetables 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.
07.12	0712.10.00	Potatoes, whether or not cut or sliced but not further prepared.
	0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.
	0712.30.00	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0712.90.00	Other vegetables, mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.
07.13	0713.10.00	Peas, dried, shelled, whether or not skinned or split.
	0713.20.00	Chickpeas, dried, shelled, whether or not skinned or split.
	0713.31.00	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried, shelled, whether or not skinned or split.
	0713.32.00	Small red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> ) dried, shelled, whether or not skinned or split.
	0713.33.00	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> ) dried, shelled whether or not skinned or split.
	0713.39.00	Other beans ( <i>Vigna</i> spp., <i>Phaseolus</i> spp.), dried, shelled, whether or not skinned or split.
	0713.40.00	Lentils, dried, shelled, whether or not skinned or split.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0713.50.00	Broad beans, ( <i>Vicia faba</i> var. <i>major</i> ) and horse beans ( <i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i> ) dried, shelled, whether or not skinned or split.
	0713.90.00	Other dried leguminous vegetables, shelled, whether or not skinned or split.
07.14	0714.10.00	Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.
	0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.
	0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.
08.01	0801.10.00	Coconuts, fresh or dried, whether or not shelled or peeled.
	0801.20.00	Brazil nuts, fresh or dried, whether or not shelled or peeled.
	0801.30.10	Cashew nuts, fresh or dried, whether or not shelled or peeled.
	0801.30.20	Cashew kernels, fresh or dried.
08.02	0802.11.00	Almonds in shell, fresh or dried.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0802.12.00	Almonds, shelled, fresh or dried.
	0802.21.00	Hazelnuts or filberts, in shell, fresh or dried.
	0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.
	0802.31.00	Walnuts, in shell, fresh or dried.
	0802.32.00	Walnuts, shelled, fresh or dried.
	0802.40.00	Chestnuts, fresh or dried, whether or not shelled or peeled.
	0802.50.00	Pistachios, fresh or dried, whether or not shelled or peeled.
	0802.90.10	Macadamia nuts, fresh or dried, whether or not shelled or peeled.
	0802.90.20	Betel nuts, fresh or dried, whether or not shelled or peeled.
	0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.
08.03	0803.00.00	Bananas, including plantains, fresh or dried.
08.04	0804.10.00	Dates, fresh or dried.
	0804.20.00	Figs, fresh or dried.
	0804.30.00	Pineapples, fresh or dried.
	0804.40.00	Avocados, fresh or dried.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.
08.05	0805.10.00	Oranges, fresh or dried.
	0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.
	0805.30.00	Lemons and limes, fresh or dried.
	0805.40.00	Grapefruit, fresh or dried.
	0805.90.00	Other citrus fruit, fresh or dried.
08.06	0806.10.00	Grapes, fresh.
	0806.20.00	Grapes, dried.
08.07	0807.10.00	Melons (including water melons), fresh.
	0807.20.00	Pawpaws (papayas), fresh.
08.08	0808.10.00	Apples, fresh.
	0808.20.00	Pears and quinces, fresh.
08.09	0809.10.00	Apricots, fresh.
	0809.20.00	Cherries, fresh.
	0809.30.00	Peaches, including nectarines, fresh.
	0809.40.00	Plum and sloes, fresh.
08.10	0810.10.00	Strawberries, fresh.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.
	0810.30.00	Black, white or red currants and gooseberries, fresh.
	0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.
	0810.90.00	Other fruit, fresh.
08.11	0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
	0811.20.00	Raspberries, blackberries, mulberries loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.
	0811.90.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
08.12	0812.10.00	Cherries, 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.
	0812.20.00	Strawberries, 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.
	0812.90.00	Other fruit and nuts, 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.
08.13	0813.10.00	Apricots, dried.
	0813.20.00	Prunes, dried.
	0813.30.00	Apples, dried.
	0813.40.00	Other dried fruit.
	0813.50.00	Mixtures of nuts or dried fruits.
08.14	0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.

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## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
09.01	0901.11.10	Arabica coffee, hulled, not roasted or decaffeinated.
	0901.11.20	Robusta coffee, hulled, not roasted or decaffeinated.
	0901.11.30	Arabica coffee, parchment, not roasted or decaffeinated.
	0901.11.40	Robusta coffee, parchment, not roasted or decaffeinated.
	0901.11.50	Arabica coffee, cherry, not roasted or decaffeinated.
	0901.11.60	Robusta coffee, cherry, not roasted or decaffeinated.
	0901.11.70	Triage, not roasted or decaffeinated.
	0901.30.00	Coffee husks and skins.
10.02	1002.00.00	Rye.
10.03	1003.00.00	Barley.
10.04	1004.00.00	Oats.
10.07	1007.00.00	Grain sorghum.
10.08	1008.10.00	Buckwheat.
	1008.20.00	Millet.
	1008.30.00	Canary seed.
	1008.90.00	Other cereals.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
11.01	1101.00.20	Meslin flour.
11.02	1102.10.00	Rye flour.
	1102.30.00	Rice flour.
	1102.90.00	Other cereal flours other than of wheat or meslin.
11.03	1103.11.00	Groats and meal of wheat.
	1103.12.00	Groats and meal of oats.
	1103.13.00	Groats and meal of maize (corn).
	1103.14.00	Groats and meal of rice..
	1103.19.10	Groats and meal of meslin.
	1103.19.90	Groats and meal of other cereals.
	1103.21.00	Pellets of wheat.
	1103.29.10	Pellets of meslin.
	1103.29.20	Pellets of maize (corn).
	1103.29.90	Pellets of other cereals.
11.04	1104.11.00	Rolled or flaked grains of barley.
	1104.12.00	Rolled or flaked grains of oats.
	1104.19.00	Rolled or flaked grain of other cereals.
	1104.21.00	Other worked grains of barley.
	1104.22.00	Oats, otherwise worked.
	1104.23.00	Maize (corn) grains, otherwise worked.
	1104.29.00	Other cereal grains, otherwise worked.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1104.30.00	Germ of cereals, whole, rolled, flaked or ground.
11.05	1105.10.00	Flour and meal of potatoes.
	1105.20.00	Flakes of potatoes.
11.06	1106.10.00	Flour and meal of the dried leguminous vegetables of heading No. 07.13.
	1106.20.00	Flour and meal of sago, roots or tubers of heading No. 07.14.
	1106.30.00	Flour, meal and powder of the products of Chapter 8.
11.07	1107.10.00	Malt, not roasted.
	1107.20.00	Malt, roasted.
11.08	1108.20.00	Inulin.
11.09	1109.00.00	Wheat gluten, whether or not dried.
12.01	1201.00.00	Soya beans, whether or not broken.
12.02	1202.10.00	Groundnuts, not roasted or otherwise worked, in shell.
	1202.20.00	Groundnuts, not roasted or otherwise worked, shelled, whether or not broken.
12.03	1203.00.00	Copra.
12.04	1204.00.00	Linseed, whether or not broken.
12.05	1205.00.00	Rape or colza seeds, whether or not broken.
12.06	1206.00.00	Sunflower seeds, whether or not broken.
12.07	1207.10.00	Palm nuts and kernels, whether or not broken.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1207.20.00	Cotton seeds, whether or not broken.
	1207.30.00	Castor oil seeds, whether or not broken.
	1207.40.00	Sesamum seeds, whether or not broken.
	1207.50.00	Mustard seeds, whether or not broken.
	1207.60.00	Safflower seeds, whether or not broken.
	1207.91.00	Poppy seeds, whether or not broken.
	1207.92.00	Shea nuts (karite nuts), whether or not broken.
	1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.
12.08	1208.10.00	Flours and meals of soya beans.
	1208.90.00	Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
12.09	1209.11.00	Sugar beet seed.
	1209.19.00	Other beet seed.
	1209.21.00	Lucerne (alfalfa) seed.
	1209.22.00	Clover ( <i>Trifolium spp.</i> ) seed.
	1209.23.00	Fescue seed.
	1209.24.00	Kentucky blue grass seed.
	1209.25.00	Rye grass seed.
	1209.26.00	Timothy grass seed.
	1209.29.00	Other seeds of forage plants, other than beet

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		seed.
	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers.
	1209.91.00	Vegetable seeds.
	1209.99.00	Other seeds, fruit and spores, of a kind used for sowing.
12.11	1211.10.00	Liquorice roots.
	1211.20.00	Ginseng roots.
	1211.90.10	Cinchona bark.
	1211.90.20	Pyrethrum flower.
	1211.90.30	Pyrethrum powder.
	1211.90.90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.
12.12	1212.10.00	Locust beans, including locust bean seeds.
	1212.30.00	Apricot, peach or plum stones and kernels.
	1212.91.00	Sugar beet, other than seed.
	1212.92.00	Sugar cane, other than seed.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1212.99.00	Other fruit stones and vegetable products (including unroasted chicory of the variety <i>Chicorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in form of pellets.
12.14	1214.10.00	Lucerne (alfalfa) meal and pellets.
	1214.90.00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
13.01	1301.10.00	Lac.
	1301.20.00	Gum Arabic.
	1301.90.00	Other natural gums, resins, gum-resins and balsams.
14.01	1401.10.00	Bamboos used primarily for plaiting.
	1401.20.00	Rattans used primarily for plaiting.
	1401.90.00	Other vegetable materials of a kind used primarily for plaiting.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
14.02	1402.10.00	Kapok of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
	1402.91.00	Vegetable hair of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
	1402.99.00	Other vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
14.03	1403.10.00	Broomcorn of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.
	1403.90.00	Other vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.
14.04	1404.10.10	Mangrove bark of a kind used primarily in dyeing or tanning.
	1404.10.20	Wattle bark of a kind used primarily in dyeing or tanning.
	1404.10.30	Annatto seed, whole or in powder form, of a kind used primarily in dyeing or tanning.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1404.10.90	Other raw vegetable material of a kind used primarily in dyeing or tanning.
	1404.20.00	Cotton linters of a kind used primarily in dyeing or tanning.
	1404.90.10	Hard seeds, pins, hulls and nuts of a kind used for carving (for example, corozo and dom).
	1404.90.20	Pyrethrum marc.
	1404.90.90	Other vegetable products not elsewhere specified or included.
17.01	1701.12.00	Beet sugar.
17.03	1703.10.00	Cane molasses.
	1703.90.00	Other molasses, resulting from the extraction or refining of sugar.
19.01	1901.10.00	Preparations for infant use, put up for retail sale.
19.05	1905.90.10	Communion wafers, empty catchets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
	1905.90.30	Ordinary gluten or unleavened bread.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
21.06	2106.90.20	Food mix for manufacture of infant milk foods.
23.01	2301.10.00	Flours, meals and pellets, of meat or meat offal; greaves.
	2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.
23.02	2302.10.00	Bran, sharps and other residues of maize (corn).
	2302.20.00	Bran, sharps and other residues of rice.
	2302.30.00	Bran, sharps and other residues of wheat.
	2302.40.00	Bran, sharps and other residues of other cereals.
	2302.50.00	Bran, sharps and other residues of leguminous plants.
23.04	2304.00.00	Oil-cake and other solid residues, whether or not ground.
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
23.06.	2306.10.00	Oil-cake and other residues of cotton seeds.
	2306.20.00	Oil-cake and other residues of linseed.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2306.30.00	Oil-cake and other residues of sunflower seeds.
	2306.40.00	Oil-cake and other residues of rape or colza seeds.
	2306.50.00	Oil-cake and other residues of coconut or copra.
	2306.60.00	Oil-cake and other residues of palm nuts or kernels.
	2306.90.10	Oil-cake and other residues of sesame seeds.
	2306.90.90	Other oil-cake and other solid residues.
23.07	2307.00.00	Wine lees; argol.
23.08	2308.10.00	Vegetable materials, waste, residues and by-products, of a kind used in animal feeding, of acorns and horse-chestnuts.
	2308.90.00	Other vegetable materials, waste, residues and by-products, of a kind used in animal feeding, not elsewhere specified or included.
23.09	2309.90.00	Other preparations of a kind used in animal feeding other than dog or cat food, put up for retail sale.
24.01	2401.10.00	T o b a c c o , n o t stemmed/stripped.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2401.20.00	Tobacco, partly or wholly stemmed/stripped.
	2401.30.00	Tobacco refuse.
25.17	2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, broken or crushed stone.
	2517.30.00	Tarred macadam.
27.08	2708.10.00	Pitch obtained from coal or from other mineral tars.
	2708.20.00	Pitch coke obtained from coal tar or from other mineral tars.
27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.
27.10	2710.00.10	Petroleum, partly refined (including topped crudes).
	2710.00.51	Batching oil.
	2710.00.52	Transformer oil.
27.13	2713.11.00	Petroleum coke, not calcined.
	2713.12.00	Petroleum coke, calcined.
36.04	3604.90.10	Very (light) flares and railway signals.
37.01	3701.30.00	Other plates and film, with any side exceeding 255 mm.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
37.06	3706.10.10	Cinematographic film, exposed and developed, of a width of 35 mm or more, consisting only of a sound track, negative or positive.
	3706.10.20	Newsreels of a width of 35 mm or more.
	3706.90.11	Cinematographic film exposed and developed, of a width not exceeding 8 mm, consisting only of a sound track, negative or positive.
	3706.90.12	Newsreel of a width not exceeding 8 mm.
	3706.90.21	Cinematographic film exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm consisting of sound track, negative or positive.
	3706.90.22	Newsreel of a width exceeding 8mm but not exceeding 16 mm.
	3706.90.31	Cinematographic film exposed and developed, of a width exceeding 16 mm. but not exceeding 34 mm. consisting only of sound track, negative or positive.
	3706.90.32	Newsreel of a width exceeding 16 mm but not exceeding 34 mm.
39.26	3926.90.60	Road and traffic signs and signals of plastics.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
41.01	4101.10.10	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 Kg when simply dried, 10 kg when dry-salted, dried.
	4101.10.20	Whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when wet-salted.
	4101.10.90	Other whole hides and skins of bovine animals, of a weight per skin not exceeding 14kg when fresh, or otherwise preserved.
	4101.21.10	Other hides and skins of bovine animals, whole, fresh.
	4101.21.20	Other hides and skins of bovine animals, whole wet-salted.
	4101.22.10	Butts and bends of bovine animals, fresh.
	4101.22.20	Butts and bends of bovine animals, wet-salted.
	4101.29.10	Other hides and skins of bovine animals, fresh.
	4101.29.20	Other hides and skins of bovine animals, wet-salted.
	4101.30.10	Other hides and skins of bovine animals, dried.
	4101.30.20	Other hides and skins of bovine animals, pickled.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		self-propelled.
	8430.62.00	Scrapers, not self-propelled.
	8430.69.00	Other machinery, not self-propelled.
84.31	8431.41.00	Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30.
	8431.42.00	Bulldozer or angledozer blades of machinery of heading Nos. 84.26, 84.29 or 84.30.
	8431.43.00	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49.
84.32	8432.80.90	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation.
	8432.90.10	Parts for goods of tariff No. 8432.10.10.
	8432.90.90	Other parts of machinery of heading No. 84.32 excluding parts of machinery of tariff Nos. 8432.10.10 and 8432.90.10.
84.35	8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	4102.29.90	Other raw skins of sheep or lambs (fresh or salted, limed or otherwise preserved, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to chapter 41.
41.03	4103.10.10	Raw hides and skins of goats or kids (fresh, but not tanned parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
	4103.10.20	Raw hides and skins of goats or kids (dried, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
	4103.10.30	Raw hides and skins of goats or kids pickled, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
	4103.10.90	Other raw hides and skins of goats or kids (salted, limed or otherwise preserved, but not tanned; parchment-dressed or further prepared), whether

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
44.01	4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.
	4401.21.00	Wood in chips or particles, coniferous.
	4401.22.00	Wood in chips or particles, non-coniferous.
	4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.
44.02	4402.00.10	Charcoal made from coffee husks and waste, agglomerated.
	4402.00.90	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated.
44.06	4406.10.00	Railway or tramway sleepers (cross-ties) of wood, not impregnated.
	4406.90.00	Other railway or tramway sleepers of wood.
44.21	4421.90.40	Wooden coffins.
45.01	4501.10.00	Natural cork, raw or simply prepared.
	4501.90.00	Waste cork; crushed, granulated or ground cork.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
45.02	4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers.
48.01	4801.00.00	Newsprint, in rolls or sheets.
	4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.
	4819.40.00	Other sacks and bags, including cones.
48.23	4823.70.10	Egg trays of paper pulp.
49.02	4902.10.10	Newspapers, journals and periodicals, appearing at least four times a week, new.
	4902.90.10	Other newspapers, journals and periodicals, whether or not illustrated or containing advertising material, new.
49.06	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.
49.07	4907.00.10	Bank notes.

## FIFTH SCHEDULE -- (CONTD.)

<i>Heading No.</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
	4907.00.20	Unused postage, revenue or similar stamps.
	4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.
51.01	5101.11.00	Shorn wool, greasy, including fleece-washed wool, not carded or combed.
	5101.19.00	Other greasy wool, including fleece-washed wool, not carded or combed.
	5101.21.00	Shorn wool, degreased, not carbonised, not carded or combed.
	5101.29.00	Other wool, degreased, not carbonised, not carded or combed.
	5101.30.00	Carbonised wool, not carded or combed.
51.02	5102.10.00	Fine animal hair, not carded or combed.
	5102.20.00	Coarse animal hair, not carded or combed.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
51.03	5103.10.00	Noils of wool or of fine animal hair.
	5103.20.00	Other waste of wool or of fine animal hair.
	5103.30.00	Waste of coarse animal hair.
51.04	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.
52.01	5201.00.00	Cotton, not carded or combed.
53.02	5302.10.00	True hemp, raw or retted, but not spun.
53.03	5303.10.00	Jute and other textile bast fibres, raw or retted, but not spun.
53.04	5304.10.00	Sisal and other textile fibres of the genus <i>Agave</i> , raw.
53.05	5305.11.00	Raw coconut fibre.
	5305.21.00	Abaca ( <i>Manila hemp</i> or <i>Musa textilis</i> Nee), raw.
	5305.91.00	Ramie and other vegetable textile fibres, not elsewhere specified or included, raw.

## FIFTH SCHEDULE -- (CONTD.)

<i>Heading No.</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
68.10	6810.99.10	Railway sleepers of cement, of concrete or artificial stone whether or not reinforced.
70.10	7010.10.90	Other glass ampoules.
	7118.90.00	Other coins.
83.10	8310.00.10	Road traffic sign plates of base metal.
83.11	8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.
	8311.90.00	Other wire, rods, tubes, plates electrodes and similar products of base metal including parts.
84.02	8402.11.00	Watertube boilers with a steam production exceeding 45 t per hour.
	8402.12.00	Watertube boilers with a steam production not exceeding 45 t per hour.
	8402.19.00	Other vapour generating boilers, including hybrid boilers.
	8402.20.00	Super-heated water boilers.
	8402.90.00	Parts of steam or other vapour generating boilers.
84.04	8404.10.00	Auxiliary plant for use with boilers of heading No.84.02 or 84.03.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8404.20.00	Condensers for steam or other vapour power units.
	8404.90.00	Parts of auxilliary plant for use with boilers of heading No. 84.02 or 84.03.
84.05	8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.
	8405.90.00	Parts for producer gas or water gas generators.
84.06	8406.11.00	Steam turbines for marine propulsion.
	8406.19.00	Other steam turbines and other vapour turbines.
	8406.90.00	Parts for steam turbines and other vapour turbines.
84.07	8407.29.00	Marine propulsion, spark-ignition internal combustion piston engines, other than outboard motors.
84.08	8408.10.00	Marine propulsion compression-ignition internal combustion piston engines (diesel or semi-diesel engines).
84.10	8410.11.00	Hydraulic turbines and water wheels of a power not

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		exceeding 1,000 KW.
	8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 KW. but not exceeding 10,000 KW.
	8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 KW.
	8410.90.00	Parts of hydraulic turbines and water wheels, including regulators.
84.12	8412.21.00	Linear acting (cylinders) hydraulic power engines and motors.
	8412.29.00	Other hydraulic power engines and motors.
	8412.31.00	Linear acting (cylinders) pneumatic power engines and motors.
	8412.39.00	Other pneumatic power engines and motors.
	8412.80.90	Spring operated and weight operated motors.
84.13	8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines.
	8413.40.00	Concrete pumps.
	8413.50.00	Other reciprocating positive displacement pumps.
	8413.60.00	Other rotary positive displacement pumps.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8413.70.00	Other centrifugal pumps.
	8413.81.10	Hydraulic ram water powered pumps (hydrams).
	8413.81.20	Other pumps for road motor vehicles.
	8413.81.90	Other pumps.
84.14	8414.10.00	Vacuum pumps.
	8414.20.00	Hand- or foot-operated air pumps.
	8414.30.00	Compressors of a kind used in refrigerating equipment.
	8414.40.00	Air compressors mounted on a wheeled chassis for towing.
	8414.59.00	Other fans of an output exceeding 125 W.
	8414.80.00	Other compressors.
84.16	8416.10.00	Furnace burners for liquid fuel.
	8416.20.00	Other furnace burners, including combination burners.
	8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.
	8416.90.00	Parts of machines of heading No. 84.16.
84.17	8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8417.80.00	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric.
	8417.90.00	Parts of machines of heading No. 84.17.
84.19	8419.32.00	Dryers for wood, paper pulp, paper or paperboard.
	8419.39.00	Other dryers.
	8419.40.00	Distilling or rectifying plant.
	8419.50.00	Heat exchange units.
	8419.60.00	Machinery for liquefying air or other gasses.
	8419.81.00	Other machinery, plant and equipment for making hot drinks or for cooking or heating food.
	8419.89.00	Other machinery, plant and equipment.
	8419.90.00	Parts of machines of heading No. 84.19.
84.20	8420.10.00	Calendering or other rolling machines.
	8420.91.00	Cylinders for calendering or other rolling machines.
	8420.99.00	Other parts for calendering or other rolling machines.
84.21	8421.11.00	Cream separators.
	8421.19.90	Other centrifuges,

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		including centrifugal dryers.
	8421.91.00	Parts of centrifuges, including centrifugal dryers.
	8421.99.90	Other parts excluding parts falling under tariff Nos. 8421.91.00 and 8421.99.10.
84.22	8422.19.00	Dish washing machines other than household type machines.
	8422.20.00	Machinery for cleaning or drying bottles or other containers.
	8422.30.00	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages.
	8422.40.00	Other packing or wrapping machinery.
	8422.90.90	Parts excluding parts for dish washing machines of tariff No. 8422.11.00.
	8424.20.00	Spray guns and similar appliances.
	8424.30.00	Steam or sand blasting machines and similar jet projecting machines.
	8424.90.00	Parts of machines of heading No. 84.24.
84.29	8429.11.00	Track laying bulldozers and angledozers, self

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		propelled.
	8429.19.00	Other bulldozers and angledozers, self propelled.
	8429.20.00	Graders and levellers, self-propelled.
	8429.30.00	Scrapers, self-propelled.
	8429.40.00	Tamping machines and road rollers, self-propelled.
	8429.51.00	Front-end shovel loaders, self-propelled.
	8429.59.00	Other mechanical shovels, excavators and shovel loaders, self-propelled.
84.30	8430.10.00	Pile-drivers and pile-extractors.
	8430.31.00	Coal or rock cutters and tunnelling machinery, self-propelled.
	8430.39.00	Other coal or rock cutters and tunnelling machinery.
	8430.41.00	Boring or sinking machinery, self-propelled.
	8430.49.00	Other boring or sinking machinery.
	8430.50.00	Other machinery, self-propelled.
	8430.61.00	Tamping or compacting machinery, not

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 FIFTH SCHEDULE -- (CONTD.)
 

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Heading No.	Tariff No.	Tariff Description
	4101.30.90	Other hides and skins of bovine animals, otherwise preserved.
	4101.40.00	Hides and skins of equine animals.
41.02	4102.10.00	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
	4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
	4102.29.10	Raw skins of sheep or lambs (dried but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.

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## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.36	8436.80.10	Other machinery for grinding and milling.
	8436.80.90	Other agricultural, horticultural, forestry, or bee-keeping machinery, including germination plant fitted with mechanical or other thermal equipment.
	8436.99.10	Other parts for grinding or milling machines.
	8436.99.90	Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.
84.37	8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables.
	8437.80.00	Machinery used in milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.
	8437.90.00	Parts of machinery of heading No. 84.37.
84.38	8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8438.20.00	Machinery for the manufacture of confectionery, cocoa, or chocolate.
84.38	8438.30.00	Machinery for sugar manufacture.
	8438.40.00	Brewery machinery.
	8438.50.00	Machinery for the preparation of meat or poultry.
	8438.60.00	Machinery for the preparation of fruits, nuts or vegetables.
	8438.90.00	Parts of machines of heading No. 84.38.
84.39	8439.10.00	Machinery for making pulp of fibrous cellulosic material.
	8439.20.00	Machinery for making paper or paperboard.
	8439.30.00	Machinery for finishing paper or paperboard.
	8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material.
	8439.99.00	Parts of machinery for making or finishing paper or paperboard.
84.40	8440.10.00	Book-binding machinery, including book-sewing machines.
	8440.90.00	Parts of book binding machinery, including book-sewing machines.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.41	8441.10.90	Other cutting machines excluding apparatus for cutting photographic prints on paper or paperboard mounts.
	8441.20.00	Machines for making bags, sacks or envelopes of paper or paperboard.
	8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding of paper or paperboard.
	8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard.
	8441.80.00	Other machinery for making up paper pulp, paper or paperboard.
	8441.90.00	Parts of machinery of heading No. 84.41.
84.42	8442.10.00	Phototype-setting and composing machines.
	8442.20.00	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.
	8442.30.00	Other machinery, apparatus equipment for preparing or making printing blocks, plates, cylinders or other printing components.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8442.40.00	Parts of the foregoing machinery, apparatus or equipment.
84.43	8443.11.90	Offset printing machinery, reel fed, assembled or partly assembled, other than of a kind used in offices.
	8443.19.90	Other machinery of a kind used in offices.
	8443.21.90	Other letter press printing machinery, excluding flexographic printing, and machinery of used in offices, reel fed.
	8443.29.90	Other letter press printing machinery, excluding flexographic printing and machinery of a kind used in offices.
	8443.30.90	Other flexographic printing machinery, other than machinery of a kind used in offices.
	8443.40.00	Gravure printing machinery.
	8443.50.90	Other printing machinery, other than machinery of a kind used in offices.
	8443.60.90	Machines for uses auxilliary to printing, other than machinery of a kind used in offices.
	8443.90.00	Parts of machinery of heading No. 84.43.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84 .44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.
84.45	8445.11.00	Carding machines for preparing textile fibres.
	8445.12.00	Combing machines for preparing textile fibres
	8445.13.00	Drawing or roving machines for preparing textile fibres.
	8445.19.00	Other machines for preparing textile fibres.
	8445.20.00	Textile spinning machines.
	8445.30.00	Textile doubling or twisting machines.
	8445.40.00	Textile winding (including weft winding) or reeling machines.
	8445.90.00	Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of Heading No. 84.46 or 84.47.
84.46	8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.
	8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type: Powerlooms.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm. shuttle type.
	8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.
84.47	8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.
	8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.
	8447.20.00	Flat knitting machines; stitch-bonding machines.
	8447.90.00	Other knitting machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
84.48	8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.
	8448.19.00	Other auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47.
	8448.20.00	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.
	8448.31.00	Card clothing machines.

FIFTH SCHEDULED.)No.Description

8448.32.00	of machines for spinning textile fibres, other than card clothing.
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxilliary machinery.
8448.41.00	Shuttles.
8448.42.00	Reeds for looms, healds and healdframes.
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxilliary machinery.
8448.51.00	Sinkers, needles and other articles used in forming stitches.
8448.59.00	Other parts and accessories of weaving machines (looms) or of their auxilliary machinery.
84.49	8449.00.00 Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
84.50	8450.20.10 Unassembled machines, each

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		of a dry linen capacity exceeding 10 kg.
	8450.20.90	Assembled or partly assembled machines, each of a dry linen capacity exceeding 10Kg.
	8450.90.00	Parts of machinery of heading No.84.50.
84.51	8451.10.00	Dry-cleaning machines.
	8451.29.00	Drying machines, each of a dry linen capacity exceeding 10 kg.
	8451.30.00	Ironing machines and presses (including fusing presses).
	8451.80.10	Wringers, mangles, shaker tumblers.
	8451.80.90	Other machinery (other than machinery of heading No. 84.50) for dressing, finishing, coating or impregnating textile yarn fabrics, or made-up textile articles and machines for applying the paste to base fabric or other support used in manufacture of floor covering such as linoleum.
84.52	8452.21.00	Automatic units.
	8452.29.00	Other sewing machines other than book - sewing machines of heading No. 84.40.
	8452.30.00	Sewing machine needles.
	8452.40.00	Furniture, bases and covers

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		for sewing machines and parts thereof.
	8452.90.00	Other parts of sewing machines.
84.53	8453.10.00	Machinery for preparing, tanning or working hides, skins or leather.
	8453.20.00	Machinery for making or repairing footwear other than sewing machines.
	8453.80.00	Other machinery for making or repairing other articles of hides, skins or leather other than sewing machines.
	8453.90.00	Parts of machinery of heading No.84.53.
84.54	8454.10.00	Converters of a kind used in metallurgy or in metal foundries.
	8454.20.00	Ingot moulds and ladles.
	8454.30.00	Casting machines of a kind used in metallurgy or in metal foundries.
	8454.90.00	Parts of machines of heading 84.54.
84.55	8455.10.00	Tube mills for metal.
	8455.21.00	Hot or combination hot and cold rolling mills.
	8455.22.00	Cold rolling mills.
	8455.30.00	Rolls for rolling mills.
	8455.90.00	Other parts for metal rolling mills.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.56	8456.10.00	Machine tools for working any material by removal of material operated by laser or other light or photon beam processes.
	8456.20.00	Machine tools for working any material operated by ultrasonic processes.
	8456.30.00	Machine tools for working any material by removal of materials, operated by electro-discharge processes.
	8456.90.00	Machine tools for working any material by removal of material, operated by electro-chemical, electron beam, electron-beam or plasma arch processes.
84.57	8457.10.00	Machining centres for working metal.
	8457.20.00	Unit construction machines (single station) for working metal.
	8457.30.00	Multi-station transfer machines for working metal.
84.58	8458.11.00	Horizontal lathes, numerically controlled.
	8458.19.00	Other horizontal lathes for removing metal.
	8458.91.00	Other horizontal lathes, numerically controlled.
	8458.99.00	Other lathes for removing metal.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.59	8459.10.00	Way-type unit head machines other than lathes of heading No. 84.58.
	8459.21.00	Drilling machines, numerically controlled.
	8459.29.00	Other drilling machines, other than lathes of of heading No.84.58.
	8459.31.00	Boring- milling machines, numerically controlled.
	8459.39.00	Other drilling machines, other than lathes of heading No. 84.58.
	8459.40.00	Other boring machines.
	8459.51.00	Milling machines, knee type numerically controlled.
	8459.59.00	Other milling machines, knee-type, other than lathes of heading No. 84.58.
	8459.61.00	Other milling machines numerically controlled.
	8459.69.00	Other milling machines, other than lathes of heading No. 84.58.
	8459.70.00	Other threading or tapping machines.
	84.60	8460.11.00

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8460.19.00	Other flat-surfaced grinding machines in which the positioning of any on axis can be set up to an accuracy of at least 0.01 mm.
	8460.21.00	Grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled.
	8460.29.00	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm.
	8460.31.00	Sharpening (tool or cutter grinding) machines numerically controlled.
	8460.39.00	Other sharpening (tool or cutter grinding) machines.
	8460.40.00	Honing or lapping machines.
	8460.90.00	Other machine tools for deburring, polishing or otherwise finishing metal, sintered metal carbides or cermets.
84.61	8461.10.00	Planing machines.
	8461.20.00	Shaping or slotting machines.
	8461.30.00	Broaching machines.
	8461.40.00	Gear cutting, gear grinding or gear finishing machines.
	8461.90.00	Other machine tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.62	8462.10.00	Forging or die-stamping machines (including presses) and hammers.
	8462.21.00	Bending, folding, straightening or flattening machines (including presses), numerically controlled.
	8462.29.00	Other bending, folding, straightening or flattening machines (including presses).
	8462.31.00	Other, bending, folding, straightening or flattening machines (including presses), numerically controlled.
	8462.39.00	Other shearing machines (including presses), other than combined punching and shearing machines.
	8462.41.00	Punching or notching machines, (including presses), numerically controlled.
	8462.49.00	Other punching or notching machines (including presses), including combined punching and shearing machines.
	8462.91.00	Hydraulic presses.
	8462.99.00	Presses for working metal or metal carbides not specified above.
84.63	8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like.
	8463.20.00	Thread rolling machines.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8463.30.00	Machines for working wire.
	8463.90.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.
84.64	8464.10.00	Sawing machines for working stones, ceramics, concrete asbestos, cement or the like mineral materials or for cold working glass.
	8464.20.00	Grinding or polishing machines for working stones, ceramics, concrete, asbestos, cement or the like mineral materials or for cold working glass.
	8464.90.00	Other machine-tools for working stone, ceramics, concrete, asbestos, cement or like mineral materials or for cold working glass.
84.65	8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations.
	8465.91.00	Sawing machines for working wood, cork, bone, hard rubber, hard plastics.
	8465.92.00	Planing, milling or moulding (by cutting) machines for working wood, cork, bone, hard rubber, hard plastics.
	8465.93.00	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber hard plastics.
	8465.94.00	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8465.95.00	Drilling or morticing machines for working wood, cork, bone, hard rubber, hard plastics.
	8465.96.00	Splitting, slicing or paring machines.
	8465.99.00	Other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.
84.66	8466.10.00	Tool holders and self-opening dieheads.
	8466.20.00	Work holders.
	8466.30.00	Dividing heads and other special attachments for machine-tools.
	8466.91.00	Parts and accessories of machines of heading No. 84.64.
	8466.92.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.65.
	8466.93.00	Other parts and accessories suitable for use solely or principally with machines of headings Nos. 84.56 to 84.61.
	8466.94.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.62 or 84.63.
84.67	8467.11.00	Pneumatic tools for working in the hand, rotary type (including combined rotary-percussion).

## FIFTH SCHEDULE -- (CONTD.)

Heading	Tariff No.	Tariff Description
	8467.19.00	Other pneumatic tools for working in the hand.
	8467.81.00	Chain saws for working in the hand with self-contained non-electric motor.
	8467.89.00	Other tools for working in the hand, with self-contained non-electric motor.
	8467.91.00	Parts of chain saws.
	8467.92.00	Parts of pneumatic tools.
	8467.99.00	Other parts of tools for working in the hand, with self contained non-electric motor.
84.68	8468.10.00	Hand-held blow pipes.
	8468.20.00	Other gas-operated machinery and apparatus.
	8468.80.00	Other machinery and apparatus for soldering, brazing or welding.
	8468.90.00	Parts of machines of heading No. 84.68
84.74	8474.10.00	Sorting, screening, separating or washing machines for earth, stone, ores or other mineral substances.
	8474.20.00	Crushing or grinding machines for earth, stone, ores or other mineral substances.
	8474.31.00	Concrete or mortar mixers.
	8474.32.00	Machines for mixing mineral substances with bitumen.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8474.39.00	Other mixing or kneading machines for earth, stone, ores or other mineral substances.
	8474.80.00'	Other machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
	8474.90.00	Parts of machinery of heading No. 84.74.
84.75	8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.
	8475.20.00	Machines for manufacturing or hot working glass or glassware.
	8475.90.00	Parts of machinery of heading No. 84.75.
84.77	8477.10.00	Injection-moulding machines.
	8477.20.00	Extruders for working rubber or plastics.
	8477.30.00	Blow moulding machines for working rubber or plastics.
	8477.40.00	Vacuum moulding machines and other thermoforming machines for working rubber or plastics.
	8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8477.59.00	Other machinery for moulding or otherwise forming rubber or plastics.
	8477.80.00	Other machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
	8477.90.00	Parts of machinery of heading No. 84.77.
84.78	8478.10.00	Machinery for preparing or making up tobacco not elsewhere specified or included in this Chapter.
	8478.90.00	Parts of machinery of heading No. 84.78.
84.79	8479.10.00	Machinery for public works, building or the like.
	8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.
	8479.30.00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.
	8479.81.00	Other machines and mechanical appliances for treating metal, including electric wire coil-winders.
	8479.90.00	Parts of machines and mechanical appliances having individual functions.
84.80	8480.10.00	Moulding boxes for metal foundry.
	8480.20.00	Mould bases.
	8480.30.00	Moulding patterns.
	8480.41.00	Injections or compression type moulds for metal or metal carbides.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8480.49.00	Other moulds for metal or metal carbides.
	8480.50.00	Moulds for glass.
	8480.60.00	Moulds for mineral materials.
	8480.71.00	Injections or compression type moulds for rubber or plastics.
	8480.79.00	Other moulds for metal or metal carbides.
85.01	8501.10.10	Unassembled motors of an output not exceeding 37.5 W.
	8501.10.90	Assembled or partly assembled motors of an output not exceeding 37.5 W.
	8501.20.10	Unassembled AC/DC motors of an output exceeding 37.5 W.
	8501.20.90	Assembled or partly assembled universal AC/DC motors of an output exceeding 37.5 W.
	8501.31.10	Unassembled DC motors and DC generators, of an output not exceeding 750 W., other.
	8501.31.90	Assembled or partly assembled DC motors and DC generators of an output not exceeding 750 W., other.
	8501.32.10	Unassembled DC motors and DC generators, of an output exceeding 750 W. not exceeding 75 KW., other.
	8501.32.90	Assembled or partly assembled DC motors and DC generators of an output exceeding 750 W. but not exceeding 75KW.
	8501.33.10	Unassembled DC motors and DC generators, of an output

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## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8501.33.90	exceeding 75KW. but not exceeding 375 KW, other. Assembled or partly assembled DC motors and DC generators of an output exceeding 75 KW. but not exceeding 37.5 KW., other.
	8501.34.10	Other DC motors and DC generators, of an output not exceeding 375 KW., unassembled.
	8501.34.90	Other DC motors and DC generators, of an output not exceeding 375 KW, assembled or partly assembled.
	8501.40.10	Other AC motors, single-phase, unassembled.
	8501.40.90	Other AC motors, single-phase, assembled or partly assembled.
	8501.51.10	Other AC motors, multi-phase, of an output not exceeding 750 W, unassembled.
	8501.51.90	Other AC motors, multi-phase, of an output not exceeding 750 W, assembled or partly assembled.
	8501.52.10	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 KW, unassembled.
	8501. .90	Other AC motors, multi-phase of an output exceeding 750 W but not

## FIFTH SCHEDULE -- (CONTD.)

<i>Heading No.</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
		exceeding 75 KW assembled or partly assembled
	8501.53.10	Unassembled AC motors, multi-phase of an output not exceeding 75 KW., other.
	8501.53.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 75KW.
	8501.61.00	AC generators /alternators of an output not exceeding 75 KVA .
	8501.62.00	AC generators /alternators of an output exceeding 75 KVA but not exceeding 375 KVA.
	8501.63.00	AC generators /alternators of an output exceeding 375 KVA but not exceeding 375 KVA.
	8501.64.00	AC generators /alternators of an output of an output not exceeding 750 KVA.
85.02	8502.11.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines of an output not exceeding 75 kVA.
	8502.12.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines of an output exceeding 75 kVA but not exceeding 375 kVA.
	8502.13.00	Generating sets with compression-ignition

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		internal combustion piston engines (diesel or semi-Of an output exceeding 375 kVA.
	8502.20.00	Generating sets with spark-ignition internal combustion piston engines.
	8502.30.20	Unassembled other DC generating sets.
	8502.30.30	Assembled or partly assembled Solar DC generating sets.
	8502.30.90	Assembled or partly assembled other DC generating sets.
	8502.40.00	Electric rotary converters.
85.03	8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.
85.04	8504.10.00	Ballasts for discharge lamps or tubes.
	8504.21.00	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA.
	8504.22.00	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA.
	8504.23.00	Liquid dielectric transformers having having a power handling capacity exceeding 1,000 kVA.
	8504.31.00	Other transformers having a power handling capacity not

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
		exceeding 1 kVA.
	8504.32.00	Other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.
	8504.33.00	Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA.
	8504.34.00	Other transformers having a power handling capacity exceeding 500 kVA.
	8504.40.00	Static converters.
	8504.50.00	Other inductors.
	8504.90.00	Parts of electrical transformers, static converters and inductors.
	8505.11.00	Permanent magnets and articles intended to become magnets after magnetisation, of metal.
	8505.19.00	Other permanent magnets and articles intended to become permanent magnets after magnetisation.
	8505.20.00	Electro-magnetic couplings, clutches and brakes.
	8505.30.00	Electro-magnetic lifting heads.
	8505.90.00	Other electromagnets; electro-magnetic or permanent magnetic chucks, clamps and similar holding devices, including parts.
85.06	8506.11.00	Primary cells and primary

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8506.12.00	batteries of an internal volume not exceeding 300 cm <sup>3</sup> , of manganese dioxide. Primary cells and primary batteries of an external volume not exceeding 300 cm <sup>3</sup> of mercuric oxide.
	8506.13.00	Primary cells and primary batteries of an external volume not exceeding 300 cm <sup>3</sup> , of silver oxide.
	8506.19.00	Other primary cells and primary batteries of an external volume not exceeding 300 cm <sup>3</sup> .
85.08	8508.10.00	Drills of all kinds for working in the hand, with self-contained electric motor.
	8508.20.00	Saws for working in the hand, with self-contained electric motor.
	8508.80.00	Other electro mechanical tools for working in the hand, with self-contained electric motor.
	8508.90.00	Parts of electro-mechanical tools for working in the hand with self-contained electric motor.
85.14	8514.10.00	Industrial or laboratory electric resistance heated furnaces and ovens.
	8514.20.00	Industrial or laboratory electric or dielectric furnaces and ovens.
	8514.30.00	Other industrial laboratory electric furnaces and ovens.
	8514.40.00	Other induction or dielectric heating equipment.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8514.90.00	Parts for industrial laboratory electric (including induction or dielectric) furnances and ovens, and industrial or laboratory induction or dielectric heating equipment.
	8515.11.00	Soldering irons and guns.
	8515.19.00	Other brazing or soldering machines and apparatus.
	8515.21.00	Machines and apparatus for resistance welding of metal, fully or partly automatic.
	8515.29.00	Other machines and apparatus for resistance welding of metal.
	8515.31.00	Machines and apparatus for resistance welding of metal, fully or partly automatic
	8515.39.00	Other machines and apparatus for arc (including plasma arc) welding of metals
	8515.90.00	Parts of machines of heading No. 85.15
85.24	8524.21.10	Magnetic tapes of a width not exceeding 4 mm. for the sole use of public broadcasting organisations.
	8524.22.10	Magnetic tape of a width exceeding 4 mm but not exceeding 6.5 mm for the sole use of public broadcasting organisations.
	8524.23.10	Magnetic tapes of a width exceeding 6.5 mm. for the sole use of public broadcasting organisations.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
85.30	8530.10.00	Electric signalling, safety of traffic control equipment railways or tramways other than those of heading No. 86.08.
86.01	8601.10.00	Rail locomotive powered from an external source of electricity.
	8601.20.00	Rail locomotive powered by electric accumulators.
86.02	8602.10.00	Diesel - electric locomotives.
	8602.90.00	Locomotive tenders and other railway locomotives.
86.03	8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04 powered from an external source of electricity
	8603.90.00	Other self-propelled railway or trainway coaches, vans and trucks, other than those of heading No. 86.04.
86.04	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
86.05	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04).
86.06	8606.10.00	Railway tank wagons and the like.
	8606.20.00	Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.
	8606.30.00	Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20.
	8606.91.00	Railway or tramway goods vans and wagons not self-propelled covered and closed.
	8606.92.00	Railway or tramway goods vans and wagons not self-propelled open, with non-removable sides of a height exceeding 60 cm.
	8606.99.00	Other railway and tramway goods vans and wagons, not self-propelled.
86.07	8607.11.00	Driving bogies and bissel-bogies.
	8607.12.00	Other bogies and bissel-bogies.
	8607.19.00	Axles and wheels including parts of driving bogies and bissel bogies.
	8607.21.00	Air brakes and parts thereof.
	8607.29.00	Other brakes and parts thereof.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8607.30.00	Hooks and other coupling devices, buffers, and parts thereof.
	8607.91.00	Other parts of locomotives.
	8607.99.00	Other parts of rolling-stock.
86.08	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.
86.09	8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
87.01	8701.10.00	Pedestrian controlled tractors.
	8701.30.00	Track-laying tractors.
	8701.90.00	Other tractors (other than tractors of heading No. 87.09).
	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
89.04	8904.00.00	Tugs and pusher craft.

## FIFTH SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
89.05	8905.10.00	Dredgers.
	8905.20.00	Floating or submersible drilling or production platforms.
	8905.90.00	Other light vessels, fire - floats, floating cranes, and other vessels the navigability of which is subsidiary to their main function: floating docks.
89.06	8906.00.10	Warships.
89.07	8907.10.00	Inflatable rafts.
	8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, (landing-stages), buoys and beacons).
89.08	8908.00.00	Vessels and other floating structures for breaking up.
93.01	9301.00.00	Military weapons, other than revolvers, pistols and arms of heading No. 93.07.
93.06	9306.90.90	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof.
93.05	9405.50.30	Locomotive and railway rolling stock lanterns.

## SIXTH SCHEDULE

(s.44)

(Replacement of the Third Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989)

Delete the Third Schedule and insert the following-

## THIRD SCHEDULE

(s.2(1))

## LIST OF TAXABLE SERVICES

The following shall be taxable services for the purposes of the Act whether or not the services are supplied by persons holding the relevant professional qualifications-

1. Accountancy services including any type of auditing, book-keeping or similar services.
  2. The provision of reports, advice, information or similar technical services in the following areas-
    - (a) management, financial and related consultancy services;
    - (b) recruitment, staffing and training;
    - (c) market research;
    - (d) public relations; or
    - (e) advertising.
  3. Computer services of any description, other than engineering, including the provision of bureau facilities, systems analysis and design, software development, and training.
  4. Legal services including any services supplied in connection therewith.
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5. Services supplied by architects (including landscape architects) and draughtsmen.
  6. Services supplied by land and building surveyors, quantity surveyors, insurance assessors, fire and marine surveyors, loss adjusters or similar services.
  7. Services supplied by consulting engineers.
  8. Services supplied by auctioneers, estate agents and valuers.
  9. Services supplied by agents, excluding insurance agents, that is any person who acts for or represents someone else in arranging or conducting a transaction or other activity.
  10. Services supplied by brokers, but excluding insurance brokers and tea and coffee brokers dealing exclusively in tea and coffee for export.
  11. Services supplied by secretarial agencies including the supply of typing, photocopying, telex, facsimile and typesetting facilities.
  12. Services supplied by security organisations.
  13. Mail and parcel courier services (excluding postal services supplied by Kenya Posts and Telecommunications Corporation).
  14. Repairs, alterations, processing or any other service provided in connection with designated goods by designated dealers.
  15. Services supplied in the course of altering, processing, assembling, packing, packaging, bottling or manufacturing of goods owned by another person.
  16. Advertising services.
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17. **Telecommunication services including rental of telecommunication equipment and installation services.**
  18. **Letting video tapes or any other audio visual recordings on hire, copying and rewriting of video tapes and similar services.**
  19. **Entertainment services, including plays or performances, cinema shows, music concerts but excluding plays and performances conducted by educational institutions as part of learning.**
  20. **Accommodation and all other services provided by a hotel owner or operator including bar, beverage, telecommunication, entertainment, laundry, dry cleaning, storage, safety deposits, conference and business services.**
  21. **Restaurant services supplied by a restaurant owner or operator.**
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## SEVENTH SCHEDULE

(s.46)

(Replacement of the Fourth Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989))

Delete the Fourth Schedule and insert the following-

## FOURTH SCHEDULE

(s.2(1))

## DESIGNATED GOODS

The following shall be designated goods for the purposes of the Act:-

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<i>Tariff No.</i>	<i>Tariff Description</i>
7101.10.00	Natural pearls, whether or not worked or graded but not strung, mounted or set.
7101.21.00	Cultured pearls, unworked.
7101.22.00	Cultured pearls, worked.
7102.10.00	Diamonds, whether or not worked, but not mounted or set, unsorted.
7102.31.00	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted.
7102.39.00	Other non-industrial diamonds, whether or not worked, but not mounted or set.
7103.10.00	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped.
7103.91.00	Rubies, sapphires and emeralds, otherwise worked.
7103.99.00	Other precious stones (other than diamonds) and semi-precious stones, otherwise worked.
7104.10.00	Piezo-electric quartz being synthetic or reconstructed precious or semi-precious stones.

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## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
7104.20.00	Other synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped.
7104.90.00	Other synthetic or reconstructed precious or semi-precious stones, worked.
7106.10.00	Silver in powder form.
7106.91.00	Unwrought silver, including silver plated with gold or platinum.
7106.92.00	Semi-manufactured silver, including silver plated with gold or platinum.
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.
7108.11.00	Non-monetary gold (including gold plated with platinum), in powder form.
7108.12.00	Other gold, unwrought, non-monetary.
7108.13.00	Non-monetary gold (including gold plated with platinum), in other semi-manufactured forms.
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.
7110.11.00	Platinum, unwrought or in powder form.
7110.19.00	Platinum, in semi-manufactured form
7110.21.00	Palladium, unwrought or in powder form.
7110.29.00	Palladium, in semi-manufactured form.
7110.31.00	Rhodium, unwrought or in powder form.
7110.39.00	Rhodium, in semi-manufactured form.
7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form.
7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured form.
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.

## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.
7112.20.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.
7112.90.00	Waste and scrap of other precious metals or of metal clad with precious metal excluding gold and platinum.
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with precious metal.
7113.20.00	Articles of jewellery and parts thereof, of base metal clad with precious metal.
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or clad with other precious metal.
7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with other precious metal.
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum.
7115.90.00	Other articles of precious metal or of metal clad with precious metal, except catalysts in the form of wire cloth or grill, of platinum.
7116.10.00	Articles of natural or cultured pearls.
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).

## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
7117.11.00	Cuff-links and studs, plated with precious metal.
7117.19.00	Other imitation jewellery, plated with precious metal.
7118.10.00	Coin (other than gold coin) not being legal tender.
8418.10.10	Unassembled, combined refrigerator-freezer fitted with separate external doors.
8418.10.20	Assembled or partly assembled combined refrigerators-freezers, fitted with separate external doors.
8418.21.10	Unassembled, compression-type household type refrigerators, electrical.
8418.21.20	Assembled or partly assembled compression-type household refrigerators, electrical.
8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.
8418.21.40	Assembled or partly assembled compression-type household refrigerators, non-electrical.
8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.
8418.22.20	Assembled or partly assembled absorption-type household refrigerators, electrical.
8418.29.10	Other unassembled, household type refrigerators, electrical.
8418.29.20	Other assembled or partly assembled, household type refrigerators, electrical.
8418.29.30	Other unassembled household type refrigerators, non-electrical.
8418.29.40	Other assembled or partly assembled, household type refrigerators, non-electrical.
8418.30.10	Unassembled freezers of the chest type, not exceeding 800 l capacity.
8418.30.20	Assembled or partly assembled freezers of the chest type, not exceeding 800 l capacity.

## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
8418.40.10	Unassembled freezers of the upright type, not exceeding 900 l capacity.
8418.40.20	Assembled or partly assembled freezers of the upright type, not exceeding 900 l capacity.
8418.91.00	Furniture designed to receive refrigerating or freezing equipment.
8418.99.00	Other parts of refrigerating or freezing equipment.
8422.11.00	Household type dish washing machines.
8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., fully automatic, unassembled.
8450.11.90	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., fully automatic, assembled or partly assembled.
8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., with built-in centrifugal drier, unassembled.
8450.12.90	Household or laundry type washing machines, including machines which both wash and dry each of a dry linen capacity not exceeding 10 kg., with built-in centrifugal drier, assembled or partly assembled.
8450.19.10	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., unassembled.
8450.19.90	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., assembled or partly assembled.

## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
8451.21.00	Drying machines, each of a dry linen capacity not exceeding 10 kg.
8509.10.00	Vacuum cleaners with self-contained electric motor.
8509.20.00	Floor polishers with self-contained electric motor.
8509.30.00	Kitchen waste disposers.
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors.
8509.80.00	Other electro-mechanical domestic appliances.
8509.90.00	Parts of electro-mechanical domestic appliances.
8516.31.00	Electro-thermic hair dryers.
8516.32.00	Other electro-thermic hair dressing apparatus.
8516.40.10	Unassembled electric smoothing irons.
8516.40.90	Assembled or partly assembled electric smoothing irons.
8518.10.00	Microphones and stands therefor.
8518.21.00	Single loudspeakers, mounted in their enclosures.
8518.22.00	Multiple loudspeakers, mounted in the same enclosure.
8518.29.00	Other loudspeakers, whether or not mounted in their enclosures.
8518.30.00	Headphones, earphones and combined microphone/speaker sets.
8518.40.00	Audio-frequency electric amplifiers.
8518.50.00	Electric sound amplifier sets.
8518.90.00	Parts of the goods falling within heading No. 85.18.
8519.21.10	Unassembled record-players without loud speakers.
8519.21.90	Assembled or partly assembled record-players without loud speakers.
8519.29.10	Other unassembled record-players.
8519.29.90	Other assembled or partly assembled record-players.
8519.31.10	Unassembled turntables (record-decks) with automatic record changing mechanism.

## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic record changing mechanism.
8519.39.10	Other unassembled turntables (record-decks).
8519.39.90	Other assembled or partly assembled turntables (record-decks).
8519.40.00	Transcribing machines.
8519.91.00	Cassette type sound reproducing apparatus.
8519.99.00	Other sound reproducing apparatus.
8520.31.00	Cassette type magnetic tape recorders incorporating sound reproducing apparatus.
8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.
8521.10.10	Unassembled magnetic tape-type video recording or reproducing apparatus.
8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus.
8521.90.10	Other unassembled video recording or reproducing apparatus.
8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus.
8522.10.00	Pick-up cartridges being parts and accessories of apparatus of headings Nos. 85.19 to 85.21.
8522.90.00	Other parts and accessories of apparatus of headings Nos. 85.19 to 85.21.
8527.11.10	Unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.

## SEVENTH SCHEDULE - (CONTD.)

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<i>Tariff no.</i>	<i>Tariff description</i>
8527.11.90	Assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.
8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.
8527.21.90	Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.
8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.
8527.29.90	Other assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.

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## SEVENTH SCHEDULE - (CONTD.)

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<i>Tariff no.</i>	<i>Tariff description</i>
8527.31.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.
8527.32.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.
8528.10.10	Unassembled colour television receivers (including video monitors and video projectors).
8528.10.90	Assembled or partly assembled colour television receivers (including video monitors and video projectors).
8528.20.10	Unassembled black and white or other monochrome television receivers (including video monitors and video projectors).
8528.20.90	Assembled or partly assembled black and white or other monochrome television receivers (including video monitors and video projectors).
8540.11.00	Cathode-ray colour television picture tubes, including video monitor cathode-ray tubes.

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## SEVENTH SCHEDULE - (CONTD.)

<i>Tariff no.</i>	<i>Tariff description</i>
8540.12.00	Cathode-ray black and white or other monochrome television picture tubes, including video monitor cathode-ray tubes.
8543.80.10	Mixing units for sound reproductions.
9113.20.00	Gold or silver plated watch straps, watch bands and watch bracelets and parts thereof, of base metal.
9601.10.00	Worked ivory and articles of ivory.
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).
9401.30.00	Swivel seats with variable height adjustment.
9401.40.00	Seats other than garden seats convertible into beds.
9401.50.00	Seats of cane, osier, bamboo or similar materials.
9401.61.00	Other upholstered seats.
9401.69.00	Other wooden frame seats.
9401.71.00	Other upholstered metal frame seats.
9401.79.00	Other metal frame seats.
9401.80.00	Other seats.
9401.90.00	Parts of seats.
9403.10.00	Metal furniture of a kind used in offices.
9403.20.00	Other metal furniture.
9403.30.00	Wooden furniture of a kind used in offices.
9403.40.00	Wooden furniture of a kind used in the kitchen.
9403.50.00	Wooden furniture of a kind used in the bedroom.
9403.60.00	Other wooden furniture.
9403.70.00	Furniture of plastics.
9403.80.00	Furniture of other materials.
9403.90.00	Parts of other furniture.
9404.10.00	Mattress supports.
9404.21.00	Mattresses of cellular rubber or plastics.
9404.29.00	Mattresses of other materials.
9404.90.00	Other articles of bedding and similar furnishing.

## SEVENTH SCHEDULE - (CONTD.)

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<i>Tariff no.</i>	<i>Tariff description</i>
9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.
9405.20.00	Electric table, desk, bedside or floor-standing lamps.
9405.40.90	Other electric lamps and lighting fittings.
9405.91.20	Glass parts of lamps and lighting fittings.
9405.92.00	Plastic parts of lamps and lighting fittings.
9405.99.00	Other parts of other materials.

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EIGHTH SCHEDULE

(s.47)

(Replacement of the Fifth Schedule to the Value Added Tax Act, 1989 (No. 7 of 1989))

Delete the Fifth Schedule and insert the following -

FIFTH SCHEDULE

(s. 8(2))

ZERO-RATING

*Part A - Zero Rated Supplies*

Where, subject to the satisfaction of the Commissioner, the following supplies take place in the course of a registered person's business, they shall be zero rated in accordance with the provisions of section 8-

1. The exportation of goods or taxable services.
2. The supply of goods or taxable services to designated foreign aid funded capital investment projects where the agreement specifically provides for tax exemption, provided that the supplies are acquired prior to payment of taxes.
3. The supply of goods or taxable services to an export processing zone enterprise as specified in the Export Processing Zones Act, 1990, as being eligible for duty and tax free importation.
4. The supply of goods to any person or organisation specified in the Eighth Schedule or taxable services to persons or organisations specified in Part C of the Eighth Schedule.

No. 12  
of 1990.

*Part B - Zero Rated Goods*

The taxable goods listed below shall be zero rated:-

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	Taxable Value	zero

## EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter of a fat content, by weight, exceeding 1% but not exceeding 6%.	Taxable Value	zero
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter of a fat content, by weight, exceeding 6%.	"	zero
0402.29.10	Milk and cream, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5%, specially prepared for infants.	"	zero
0402.99.10	Other milk and cream, concentrated or containing added sugar or other sweetening matter, specially prepared for infants.	"	zero
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.	"	zero
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots.	"	zero
0602.10.00	Unrooted cuttings and slips for planting	"	zero
0602.20.00	Edible fruit or nut trees, shrubs and bushes, grafted or not for planting.	"	zero
0602.30.00	Rhododen drows and azaleas, grafted or not, for planting.	"	zero
0602.40.00	Roses, grafted or not, for planting.	"	zero
0602.91.00	Mushroom spawn.	"	zero
0602.99.00	Other live plants (including their roots) for planting.	"	zero
0701.10.00	Potato seed, fresh or chilled.	"	zero
1001.10.00	Durum wheat.	"	zero
1001.90.00	Other wheat and meslin.	"	zero
1005.10.00	Maize seed.	"	zero
1005.90.00	Other maize.	"	zero
1006.20.00	Husked (brown) rice.	"	zero

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1006.30.00	Semi-milled or wholly milled rice whether or not polished or glazed.	Taxable value	zero
1006.40.00	Broken rice	"	zero
1101.00.10	Wheat flour.	"	zero
1102.20.00	Maize (corn) flour.	"	zero
1701.11.90	Raw cane sugar (other than jaggery), not containing added flavouring or colouring matter.	"	zero
1702.30.20	Dextrose monohydrate (medicinal glucose) including syrup.	"	zero
1702.40.20	Glucose monohydrates (medicinal glucose) including syrup.	"	zero
2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution.	"	zero
2520.20.10	Plasters specially prepared for use in dentistry.	"	zero
2825.50.00	Copper oxides and hydroxides.	"	zero
2827.41.10	Copper oxychlorides.	"	zero
2827.41.90	Other chloride oxides and chloride hydroxides of copper.	"	zero
2936.10.00	Provitamins, unmixed.	"	zero
2936.21.00	Vitamins A and their derivatives, unmixed.	"	zero
2936.22.00	Vitamin B1 and its derivatives, unmixed.	"	zero
2936.23.00	Vitamin B2 and its derivatives, unmixed.	"	zero
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.	"	zero
2936.25.00	Vitamin B6 and its derivatives, unmixed.	"	zero
2936.26.00	Vitamin B12 and its derivatives, unmixed.	"	zero
2936.27.00	Vitamin C and its derivatives, unmixed.	"	zero
2936.28.00	Vitamin E and its derivatives, unmixed.	"	zero
2936.29.00	Other vitamins and their derivatives, unmixed.	"	zero
2936.90.00	Other provitamins and vitamins, including natural concentrates.	"	zero
2937.10.00	Pituitary (anterior) or similar hormones, and their derivatives.	"	zero

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## EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).	Taxable value	zero
2937.22.00	Halogenated derivatives of adrenal cortical hormones.	"	zero
2937.29.00	Other adrenal cortical hormones and their derivatives.	"	zero
2937.91.00	Insulin and its salts.	"	zero
2937.92.00	Oestrogens and progestogens.	"	zero
2937.99.00	Other hormones and their derivatives; other steroids used primarily as hormones.	"	zero
2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.	"	zero
2941.20.00	Streptomycins and their derivatives; salts thereof.	"	zero
2941.30.00	Tetracyclines and their derivatives; salts thereof.	"	zero
2941.40.00	Chloramphenicol and its derivatives; salts thereof.	"	zero
2941.50.00	Erythromycin and its derivatives; salts thereof.	"	zero
2941.90.00	Other antibiotics.	"	zero
3001.10.00	Glands and other organs, dried, whether or not powdered.	"	zero
3001.20.00	Extracts of glands or other organs or of their secretions.	"	zero
3001.90.10	Heparin and its salts.	"	zero
3001.90.90	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	"	zero
3002.10.00	Antisera and other blood fractions.	"	zero
3002.20.00	Vaccines for human medicine.	"	zero
3002.31.00	Vaccines against foot and mouth disease.	"	zero
3002.39.00	Other vaccines for veterinary medicine.	"	zero

EIGHTH SCHEDULE -- (CONTD.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3002.90.00	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products.	Taxable value	zero
3003.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, of streptomycins or their derivatives, not put up in measured doses or in forms or packings for retail sale.	"	zero
3003.20.00	Medicaments containing other antibiotics, not put up in measured doses or in forms or packings for retail sale.	"	zero
3003.31.00	Medicaments containing insulin, not put up in measured doses or in forms or packings for retail sale.	"	zero
3003.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, not put up in measured doses or in forms or packings for retail sale.	"	zero
3003.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, not put up in measured doses or in forms or packings for retail sale.	"	zero
3003.90.10	Infusion solutions for ingestion other than by mouth.	"	zero
3003.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms	"	zero

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3004.10.00	or packings for retail sale. Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives, put up in measured doses or in forms or packings for retail sale.	Taxable value	zero
3004.20.00	Medicaments containing other antibiotics, put up in measured doses or in forms or packings for retail sale.	"	zero
3004.31.00	Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.	"	zero
3004.32.00	Medicaments containing adrenal cortical hormones, put up in measured doses or in forms or packings for retail sale.	"	zero
3004.39.00	Other medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics, put up in measured doses or in forms or packings for retail sale.	"	zero
3004.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics, put up in measured doses or in forms or packings for retail sale.	"	zero
3004.50.00	Other medicaments containing vitamins or other products of heading No. 29.36, put up in measured doses or in forms or packings for retail sale.	"	zero
3004.90.10	Infusion solutions for ingestion other than by mouth, put up in measured doses or in forms or packings for retail sale.	"	zero

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## EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3004.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products, for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.	Taxable value	zero
3005.10.00	Adhesive dressings and other articles having an adhesive layer coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	"	zero
3005.90.10	White absorbent cotton wadding coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	"	zero
3005.90.90	Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	"	zero
3006.10.00	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.	"	zero
3006.20.00	Blood-grouping reagents.	"	zero
3006.30.00	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient.	"	zero
3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.	"	zero

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<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
3006.50.00	First-aid boxes and kits.	Taxable value	zero
3006.60.00	Chemical contraceptive preparations based on hormones or spermicides.	"	zero
3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	"	zero
3102.10.00	Urea, whether or not in aqueous solution.	"	zero
3102.21.00	Ammonium sulphate.	"	zero
3102.29.00	Other double salts and mixtures of ammonium sulphate and ammonium nitrate.	"	zero
3102.30.00	Ammonium nitrate, whether or not in aqueous solution.	"	zero
3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.	"	zero
3102.50.00	Sodium nitrate.	"	zero
3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate.	"	zero
3102.70.00	Calcium cyanamide.	"	zero
3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution.	"	zero
3102.90.10	Calcium nitrate-ammonium nitrate.	"	zero
3102.90.90	Other fertilisers, including mixtures not specified in the foregoing subheadings.	"	zero
3103.10.10	Single superphosphates.	"	zero
3103.10.20	Double superphosphates.	"	zero
3103.10.30	Triple superphosphates.	"	zero
3103.20.00	Basic slag.	"	zero
3103.90.00	Other mineral or chemical fertilizers, phosphatic.	"	zero
3104.10.00	Carnallite, sylvite and other crude natural potassium salts.	"	zero
3104.20.00	Potassium chloride.	"	zero
3104.30.00	Potassium sulphate.	"	zero

EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3104.90.10	Magnesium potassium sulphate.	Taxable value	zero
3104.90.90	Other mineral or chemical fertilisers, potassic.	"	zero
3105.10.00	Goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 Kg.	"	zero
3105.20.11	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 25:5:5+5 S).	"	zero
3105.20.12	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 22:21:17).	"	zero
3105.20.13	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 20:10:10).	"	zero
3105.20.14	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 17:17:17).	"	zero
3105.20.15	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:15).	"	zero
3105.20.16	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:6+4 MgO).	"	zero
3105.20.17	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 6:18:20+2 MgO).	"	zero

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Tariff/No.	Tariff Description	Quantity or Value	Rate of Tax
3105.20.19	Other mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.	Taxable value	zero
3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate).	"	zero
3105.40.10	Monoammonium phosphate MAP 11:52:0.	"	zero
3105.40.90	Other ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).	"	zero
3105.51.00	Other mineral or chemical fertilizers containing nitrates and phosphates.	"	zero
3105.59.10	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous (NPK 20:20:0).	"	zero
3105.59.90	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous.	"	zero
3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.	"	zero
3105.90.10	Fertilisers, not elsewhere specified containing the two fertilizing substances nitrogen and potassium.	"	zero
3105.90.90	Other mineral or chemical fertilisers.	"	zero
3215.90.20	Writing ink.	"	zero
3604.90.20	Rain and anti-hail rockets and bombs; distress and life saving rockets.	"	zero
3808.10.20	Mosquito coils.	"	zero
3808.10.90	Other insecticides other than naphthalene balls and mosquito coils.	"	zero
3808.20.00	Fungicides.	"	zero
3808.30.10	Weed kill rs.	"	zero

EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3808.30.90	Other herbicides, anti-sprouting products and plant-growth regulators.	Taxable value	zero
3808.90.00	Rodenticides and other similar products.	"	zero
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	"	zero
3821.00.00	Prepared culture media for development of micro-organisms.	"	zero
3926.90.40	Laboratory equipment whether or not graduated or calibrated, of plastics.	"	zero
4820.20.00	Exercise books.	"	zero
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof.	"	zero
4901.99.00	Other printed books, brochures, leaflets and similar printed matter.	"	zero
4903.00.00	Children's picture, drawing or colouring books.	"	zero
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	"	zero
4905.10.00	Globes.	"	zero
4905.91.00	Maps and hydrographic or similar charts of all kinds including atlases, wall maps and topographical plans, printed, in book form.	"	zero
4905.99.00	Other maps and hydrographic or similar charts of all kinds including atlases, wall maps, and topographical plans, printed.	"	zero
4911.99.10	Instructional charts and diagrams.	"	zero
4911.99.20	Examination papers, excluding stationery.	"	zero
7010.10.10	Glass ampoules for pharmaceutical products.	"	zero
7015.10.00	Glasses for corrective spectacles.	"	zero
7017.10.10	Laboratory glassware of fused quartz or other fused silica.	"	zero

EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
7017.20.10	Laboratory glassware of other glass having a linear coefficient of expansion not exceeding $5 \times 10^{-6}$ per Kelvin within a temperature range of 0° C to 300° C.	Taxable value	zero
7017.90.10	Other laboratory glassware, whether or not graduated or calibrated.	"	zero
7326.90.10	Traps and snares for destruction of pests, of iron or steel.	"	zero
7326.90.20	Reels for fire hose of iron or steel.	"	zero
7326.90.30	Fencing posts, strainers, winders turnbuckles and similar fittings or fasteners of iron or steel.	"	zero
7612.90.10	Aluminium milk containers of 10 L or less.	"	zero
7612.90.20	Aluminium milk containers of more than 10 L.	"	zero
8201.10.00	Spades and shovels.	"	zero
8201.20.00	Forks.	"	zero
8201.30.00	Mattocks, picks, hoes and rakes.	"	zero
8201.40.00	Axes, bill hooks and similar hewing tools.	"	zero
8201.50.00	One-handed secateurs and prunners (including poultry shears).	"	zero
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	"	zero
8201.90.10	Blanks and similar unfinished hand tools without handles.	"	zero
8201.90.90	Other hand tools of a kind used in agriculture, horticulture or forestry.	"	zero
8202.91.00	Straight saw blades, for working metal.	"	zero
8202.99.00	Other saw blades.	"	zero
8203.10.00	Files, rasps and similar tools.	"	zero
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.	"	zero
8203.30.00	Metal cutting shears and similar tools.	"	zero
8203.40.90	Pipe-cutters, bolt croppers and similar tools.	"	zero

EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8204.11.00	Hand-operated spanners and wrenches, non-adjustable.	Taxable value	zero
8204.12.00	Hand-operated spanners and wrenches, adjustable.	"	zero
8204.20.00	Interchangeable spanner sockets, with or without handles.	"	zero
8205.10.00	Drilling, threading or tapping tools.	"	zero
8205.20.00	Hammers and sledge hammers.	"	zero
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood.	"	zero
8205.40.00	Screwdrivers.	"	zero
8205.60.00	Blow lamps.	"	zero
8205.70.00	Vices, clamps and the like.	"	zero
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	"	zero
8205.90.00	Sets of articles of heading 82.05.	"	zero
8206.00.00	Tools of two or more of the goods of heading Nos. 82.02 to 82.05, put up in sets for retail sale.	"	zero
8412.80.10	Wind engines (wind mills).	"	zero
8413.20.00	Hand pumps, other than those of subheading No. 8413.11 or 8413.19.	"	zero
8419.20.00	Medical, surgical or laboratory sterilisers.	"	zero
8419.31.00	Dryers for agricultural products.	"	zero
8424.10.00	Fire extinguishers, whether or not charged.	"	zero
8424.81.00	Other appliances for agricultural or horticultural use.	"	zero
8432.10.10	Ploughs designed to be drawn by manual power or by animals, not self-propelled.	"	zero
8432.10.90	Other ploughs.	"	zero
8432.21.00	Disc harrows.	"	zero
8432.29.00	Other harrows, scarifiers, cultivators, weeders and hoes.	"	zero
8432.30.00	Seeders, planters and transplanter.	"	zero

EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8432.40.00	Manure spreaders and fertiliser distributors.	Taxable value	zero
8433.20.00	Other mowers, including cutter bars for tractor mounting.	▪	zero
8433.30.00	Other haymaking machinery.	▪	zero
8433.40.00	Straw or fodder balers, including pick-up balers.	▪	zero
8433.51.00	Combine harvester-threshers.	▪	zero
8433.52.00	Other threshing machinery.	▪	zero
8433.53.00	Root or tuber harvesting machines.	▪	zero
8433.59.00	Other harvesting machinery.	▪	zero
8433.60.00	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.	▪	zero
8433.90.90	Parts of machinery of heading No. 84.33 excluding parts for lawn mowers.	▪	zero
8434.10.00	Milking machines.	▪	zero
8434.20.00	Dairy machinery.	▪	zero
8434.90.00	Parts of machinery of heading No. 84.34.	▪	zero
8436.10.00	Machinery for preparing animal feeding stuffs.	▪	zero
8436.21.00	Poultry incubators and brooders.	▪	zero
8436.29.00	Poultry-keeping machinery.	▪	zero
8436.91.00	Parts of poultry-keeping machinery or poultry incubators and brooders.	▪	zero
8438.30.00	Machinery for sugar manufacture.	▪	zero
8438.30.00	Brewery machinery.	▪	zero
8438.80.10	Tea processing machinery.	▪	zero
8438.80.20	Coffee bean husking or hulling machines.	▪	zero
8502.30.10	Unassembled Solar DC generating sets.	▪	zero
8530.80.00	Other electrical signalling, safety or traffic control equipment.	▪	zero
8530.90.00	Parts of electrical signalling, safety, or traffic control equipment.	▪	zero

EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8541.40.10	Solar cells and solar modules not equipped with any elements like diodes, batteries or similar equipment.	Taxable value	zero
8702.10.39	Assembled buses, with seating capacity of more than 25 passengers (diesel or semi-diesel).	"	zero
8702.90.39	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).	"	zero
8703.21.90	Ambulances and hearses.	"	zero
8703.22.90	Ambulances and hearses.	"	zero
8703.23.19	Ambulances and hearses.	"	zero
8703.23.29	Ambulances and hearses.	"	zero
8703.23.39	Ambulances and hearses.	"	zero
8703.23.49	Ambulances and hearses.	"	zero
8703.23.59	Ambulances and hearses.	"	zero
8703.24.90	Ambulances and hearses.	"	zero
8703.31.19	Ambulances and hearses.	"	zero
8703.31.29	Ambulances and hearses.	"	zero
8703.32.19	Ambulances and hearses.	"	zero
8703.32.29	Ambulances and hearses.	"	zero
8703.32.39	Ambulances and hearses.	"	zero
8703.32.49	Ambulances and hearses.	"	zero
8703.33.19	Ambulances and hearses.	"	zero
8703.33.29	Ambulances and hearses.	"	zero
8705.30.00	Fire fighting vehicles.	"	zero
8705.90.10	Street cleaning vehicles.	"	zero
8705.90.20	Mobile radiological units and mobile clinics.	"	zero
8713.10.00	Invalid carriages, not motorized, nor mechanically propelled.	"	zero
8713.90.00	Other invalid carriages, motorised or otherwise mechanically propelled.	"	zero
8714.20.00	Parts of invalid carriages.	"	zero
8716.80.10	Wheelbarrows.	"	zero

## EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8716.80.30	Carts (public services) for collection and disposal of refuse.	Taxable value	zero
8803.10.00	Propellers and rotors and parts thereof.	"	zero
8803.20.00	Under-carriages and parts thereof.	"	zero
9004.90.10	Spectacles for correcting vision.	"	zero
9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.	"	zero
9011.10.00	Stereoscopic microscopes.	"	zero
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection.	"	zero
9011.80.00	Other microscopes.	"	zero
9011.90.00	Parts and accessories of compound optical microscopes.	"	zero
9012.10.00	Microscopes other than optical microscopes, and diffraction apparatus.	"	zero
9012.90.00	Parts and accessories of diffraction apparatus and microscopes other than optical microscopes.	"	zero
9017.80.20	Wooden school rulers.	"	zero
9018.11.00	Electro-cardiographs.	"	zero
9018.19.00	Other electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters).	"	zero
9018.20.00	Ultra-violet or infra-red ray apparatus.	"	zero
9018.31.10	Disposable plastic syringes.	"	zero
9018.31.90	Other syringes with or without needles.	"	zero
9018.32.00	Tubular metal needles and needles for sutures.	"	zero
9018.39.00	Other catheters, cannulae and the like.	"	zero

## EIGHTH SCHEDULE -- (CONTD.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9018.41.00	Dental drill engines, whether or not combined on a single base with other dental equipment.	Taxable value	zero
9018.49.10	Dentists chairs incorporating dental equipment or any other dental appliances classifiable in heading No. 90.18.	"	zero
9018.49.90	Other instruments and appliances, used in dental sciences.	"	zero
9018.50.00	Other ophthalmic instruments and appliances.	"	zero
9018.90.00	Other instruments and appliances used in medical, surgical or veterinary sciences.	"	zero
9019.10.90	Mechano-therapy appliances; other massage apparatus; psychological aptitude-testing apparatus.	"	zero
9019.20.00	Ozone therapy, oxygen therapy, aerosoltherapy, artificial respiration or other therapeutic respiration apparatus.	"	zero
9020.00.10	Breathing apparatus of a kind used for professional use.	"	zero
9020.00.90	Other breathing appliances; gas masks.	"	zero
9021.11.00	Artificial joints.	"	zero
9021.19.00	Orthopaedic or fracture appliances.	"	zero
9021.21.00	Artificial teeth.	"	zero
9021.29.00	Artificial dental fittings.	"	zero
9021.30.00	Other artificial parts of the body.	"	zero
9021.40.00	Hearing aids, excluding parts and accessories.	"	zero
9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories.	"	zero
9021.90.00	Other appliances which are worn or carried or implanted in the body, to compensate for a defect or disability.	"	zero
9022.11.00	Apparatus based on the use of X-rays, for medical, surgical, dental or veterinary uses.	"	zero

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EIGHTH SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
9022.19.00	Apparatus based on the use of X-ray, for other uses, including radiography or radiotherapy apparatus.	Taxble value	zero
9022.21.00	Apparatus based on the use of alpha, beta or gamma radiation for medical, surgical, dental or veterinary uses.	•	zero
9022.29.00	Apparatus based on the use of alpha, beta or gamma radiation, for other uses, including radiography or radiotherapy apparatus.	•	zero
9022.30.00	X-ray tubes.	•	zero
9022.90.00	X-ray generators, high tension generators, control panels and desks, screens, examinations or treatment tables, chairs and the like, including parts and accessories.	•	zero
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath.	•	zero

## NINTH SCHEDULE

(Amendments of the Eighth Schedule to the Value Added Tax Act, 1989, (No.7 of 1989). <sup>(s.49)</sup>)

1. Delete all references to the following items appearing in Part A (special exemptions)-
  3. Kenya Airways Limited.
  4. Kenya Railways Corporation.
  5. The Kenya Posts and Telecommunications Corporation.
  13. Religious Bodies.
  23. Oil Exploration or Oil and Gas Prospecting Companies.
  24. The Voice of Kenya.
  25. The Kenya Power and Lighting Co. Ltd.
  
2. Delete item 26 appearing in Part A and insert the following-
 

*26. Museum Exhibits and Equipment*

  - (1) Museum and natural history exhibits and specimens and scientific equipment for public museums: and
  - (2) Chemicals, reagents, films, film strips and visual aids equipment, the importation of which is approved in writing by the Treasury, imported or purchased prior to clearance through customs by the National Museums.
  
3. Amend Part B (special goods subject to zero rating)-
  - (a) by deleting all references to the following items-
    11. Packing Materials.
    13. Recordings of spoken messages.
    14. Aluminum bars, rods and wire.

- (b) by inserting immediately after item 15 the following new item-  
**16. Materials and Equipment for use in the  
 Construction of Tourist Hotels Financed  
 from External Sources.**

All materials and equipment, excluding vehicles, the importation of which is approved by the Minister, for use in the construction of a tourist hotel financed from external sources, subject to the production of such evidence as the Commissioner may require as to the quantity, quality and type of goods required for the project.

4. Insert the following new Parts immediately after Part B-  
**PART C- Special Privileges to Persons with diplomatic privileges.**  
 Persons with diplomatic privileges under the Privileges and Immunities Act certified by the Minister for the time being responsible for foreign affairs subject to such conditions as the Commissioner may require.
5. **PART D - Special Goods Subject to Zero-Rating When Purchased by Specified Mananufacturers**

The following goods shall be Zero-rated when manufactured or purchased by a manufacturer who manufactures goods indicated therein provided the Commissioner has issued a certificate of Zero-rating-

- (a) **Bags for packing of salt or bread of polymers of ethylene printed with the name of the product.**
- (b) **Bags for packing salt or bread, of other plastics, printed the name of the product.**
- (c) **Containers for packing of edible oils, fats and greasing emulsions, of plastics, printed with the name of the product.**
- (d) **Unbleached bag kraft used only for packing wheat flour, maize flour and rice.**
- (e) **TP kraft paper for packing milk only.**

- (f) Paper bags having a base of a width of 40 cm or more, for packing of wheat flour, maize flour and rice, printed with the name of the product.
- (g) Other paper bags and cones for packing of wheat flour, maize flour, rice, tea and milk, printed with the name of the product.
- (h) Sacks and bags of jute, for packing sugar, or gann, printed with the name of the product.
- (i) Sacks and bags of polyethylene, for packing sugar, wheat or maize flour, printed with the name of the product.
- (j) Cans which are to be closed by soldering or crimping for packing edible oils and fats printed with the name of the product.