

THE FINANCE ACT, 1977**No. 12 of 1977***Date of Assent: 4th October, 1977**Date of Commencement: Part IV: 1st January, 1978**Rest: 17th June, 1977***An Act of Parliament to amend the laws relating to various taxes and duties and for matters incidental thereto****ENACTED** by the Parliament of Kenya, as follows:—**PART I—PRELIMINARY**

1. (1) This Act may be cited as the Finance Act, 1977.

Short title and commencement.

(2) The amendments effected by Part V of this Act shall come into effect on 1st January, 1978.

(3) Subject to subsection (2) of this section, the amendments effected by this Act shall be deemed to have come into operation on 17th June, 1977.

PART II—CUSTOMS TARIFF

2. (1) The third column of the First Schedule to the Customs Tariff Act, is hereby amended, in relation to the tariff numbers and subheadings specified in the first column of the First Schedule to this Act, and relating to the articles respectively specified in the second column of the First Schedule to this Act, in the manner specified in the third column of the First Schedule to this Act.

Amendments to the First, Second and Third Schedules to Cap. 472.

(2) The First Schedule to the Customs Tariff Act is hereby further amended—

(a) by substituting for Tariff Number 17.01 (which relates to sugar) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
17.01	Beet sugar and cane sugar in solid form	Per 100 kg. Sh. 100

(b) by substituting for Tariff Number 17.02 (which relates to other sugars) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
17.02	.. Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:	
	A. Dextrose monohydrate	20%
	B. Glucose including dextrose	40%
	C. Other	50%

(c) by substituting for Tariff Number 47.02 (which relates to waste paper) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
47.02	.. Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	20%

(d) by substituting for Tariff Number 48.01A (which relates to paper) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
48.01	.. A. Paper:	
	(1) Cigarette	40%
	(2) For the manufacture of corrugated paperboard	*30%
	(3) Extensible sackcraft	*20%
	(4) Other.. .. .	*20%

(e) by substituting for Tariff Number 48.16A (which relates to multi-ply paper bags) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
48.16	.. A. Multi-ply paper bags:	
	(1) Manufactured from extensible sackcraft	*20%
	(2) Other.. .. .	*20%

(f) by substituting for Tariff Number 49.02 (which relates to newspapers and journals) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
49.02	.. Newspapers, journals and periodicals, whether or not illustrated:	
	A. New	Free
	B. Secondhand	100%

(g) by substituting for item (iv) of paragraph (a) of Note 5 in the Notes to Chapter 59 the following—

(iv) Woven textile fabrics, whether or not felted, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;

(h) by substituting for Tariff Number 73.10 (which relates to iron and steel bars and rods) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.10	.. Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:	
	A. Bars and rods (including wire rod) of a diameter or square cross section 6 mm. or more	30%
	B. Other	10%

(i) by substituting for Tariff Number 73.13 (which relates to iron and steel sheets and plates) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.13	.. Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	
	A. Corrugated	30%
	B. Flat, including coils:	
	(1) Galvanized	30%
	(2) Uncoated	15%
	C. Enamelled, printed, lithographed, embossed or lacquered	30%
	D. Other	15%

(j) by substituting for Tariff Number 73.34 (which relates to pins) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.34 ..	Pins (excluding hat pins and other ornamental pins and drawing pins), hair pins, curling grips and the like, of iron and steel	30%

(k) by substituting for Tariff Number 73.40N (which relates to other articles of iron and steel) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
73.40 ..	N. Ends and lids for compressed gas containers	10%
	O. Other	30%

(l) by substituting for Tariff Number 87.02D (which relates to load carrying vehicles) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
87.02 ..	D. Load-carrying vehicles of a carrying capacity of not less than 3 tonnes, buses and coaches with seating for not less than 14 passengers, and chassis thereof, whether assembled or not ..	25%

(m) by substituting for Tariff Number 91.05 (which relates to time of day recording apparatus) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
91.05 ..	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time:	
	A. Vibracorders, other machinery time recorders, industrial time control clocks and other work control clocks	20%
	B. Other	40%

(3) The Second Schedule to the Customs Tariff Act is hereby amended—

(a) by the deletion of Related Heading Numbers 11.08, 12.01A, 15.07A, 73.22B, 73.40M, 76.04, 76.09B and 76.16B;

(b) by substituting for Related Heading Numbers 48.01 and 48.16 the following—

Related Heading	Article	Suspended Duty	
		Amount Provided	Amount Imposed
48.01	A. Paper:		
	(2) For the manufacture of corrugated paper-board	20%	Nil
	(3) Extensible sackcraft	20%	Nil
	(4) Other	20%	Nil
	B. Paperboard	20%	Nil
	C. Cellulose wadding:		
	(2) Other	10%	Nil
48.16	Boxes, bags and other packing containers of paper or paperboard:		
	A. Multi-ply paper bags:		
	(1) Manufactured from extensible sackcraft	20%	Nil
	(2) Other	20%	Nil
	B. Other	20%	Nil

(4) The Third Schedule to the Customs Tariff Act is hereby amended—

(a) by the insertion, for the deleted item 2 in Part A, of the following—

2. Kenya Airways Company Limited

Goods of the following description imported or purchased prior to clearance through Customs by Kenya Airways Company Limited for its own use and not for resale or other disposition for any material consideration:

(a) Aircraft and aircraft engines and spare parts thereof; air navigational instruments, lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair

of aircraft, specialized aircraft loading and unloading equipment, aircraft maintenance and servicing equipment, ground signs, stairways for boarding aircraft; catering stores.

(b) Kerosene, aviation spirit and similar fuels imported or purchased before clearance through Customs solely for use in aircraft engines;

(b) by the deletion of items (c) and (f) of paragraph 3 in Part A;

(c) by the insertion, for the deleted item 6 in Part A, of the following—

6. *East African Development Bank*

Goods and equipment imported by the East African Development Bank for its official use;

(d) by substituting for item 2 of paragraph 2 in Part B the following new items—

(2) Pallets and pre-packing slings.

(3) Containers specially designed and equipped for carriage by one or more modes of transport.

PART III—EXCISE TARIFF

Amendment
of Cap. 474.

3. The Schedule to the Excise Tariff Act is hereby amended—

(a) by substituting for item 8 the following—

<i>Item</i>	<i>Goods</i>	<i>Quantity</i>	<i>Rate of Duty</i>
			<i>Sh. cts.</i>
8	Spirits: Provided that no allowance will be made for under-proof in excess of 12½ per cent.	Per proof litre	40 00

(b) by the deletion of items 12, 13 and 14.

PART IV—SALES TAX

4. The Sales Tax Act is hereby amended—

Amendment
of Cap. 476.

(a) in section 4—

(i) by the deletion of the comma at the end of paragraph (b) and the substitution therefor of a semi-colon and the word “or”;

(ii) by the insertion immediately after paragraph (b) of the following new paragraph—

(c) acquired by a registered manufacturer and disposed of by him otherwise than as materials in the manufacture of his goods for sale.;

(b) in section 8, by substituting for subsection (1) the following—

(1) Subject to section 9 of this Act—

(a) every manufacturer who has, in the course of his business as such, manufactured in any one year goods having a total value of not less than one hundred thousand shillings; or

(b) every manufacturer who is about to commence manufacturing and who, in the judgement of the Commissioner, will manufacture goods having a total value of not less than one hundred thousand shillings in the succeeding period of twelve months,

shall apply in the prescribed manner to the Commissioner to be registered as a registered manufacturer.;

(c) in section 13, by the deletion of the word “but” in the third line;

(d) in section 14, by substituting for subsection (1) the following—

(1) Tax chargeable under paragraph (a) or (c) of section 4 of this Act shall become due at the time the taxable goods concerned are—

(a) first sold in the case of goods taxed under paragraph (a);

(b) first disposed of in the case of goods taxed under paragraph (c),

and shall be payable not later than the last day of the first month succeeding that in which the tax so becomes due:

Provided that, where a contract for the sale of taxable goods provides that the sale price or other consideration shall be paid to the registered manufacturer by instalments, tax shall become due in respect only of the amount of each such instalment upon the day fixed, by the contract or by any relevant trade usage, for the payment of that instalment.;

(e) in section 32, by the substitution of the word "that" for the word "than" in the first line of the proviso to subsection (2);

(f) in the First Schedule by substituting for items 3, 13, 14 and 15 in Part II the following—

COLUMN (1) <i>Item</i>	COLUMN (2) <i>Tariff No.</i>	COLUMN (3) <i>Relating to</i>	COLUMN (4) <i>Quantity</i>	COLUMN (5) <i>Rate of Tax</i>
3	22.03	Beer made from malt	Per litre	Sh. 2.22
13A	27.10B	Motor spirit ..	Per thousand litres	Sh. 605
13B	27.10D(2)	Light amber distillate fuel, for high speed engines.	Per thousand litres	Sh. 100
14	27.10G(1)	Lubricating oil ..	Per litre	Sh. 0.40
15	27.10G(2)	Lubricating grease ..	Per kilogram	Sh. 0.70

(g) in the Second Schedule—

(i) by the deletion of Tariff Numbers 17.01, 47.02, 48.01A, 48.16A and 49.02.

(ii) by the insertion in their correct numerical order of the Tariff Numbers specified in the second column of the Second Schedule to this Act, relating to the articles specified in the third column of the Second Schedule to this Act.

(iii) by the insertion of the following paragraph at the end of Part II—

Light amber distillate fuel purchased prior to clearance through Customs by East African Railways Corporation.

PART V—INCOME TAX

5. The Income Tax Act is hereby amended—

Amendment
of Cap. 470.

(a) in section 2 (1)—

(i) by the deletion of the definitions of “child relief” and “married relief”;

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

“family relief” means the relief mentioned in section 30 of this Act;

“special single relief” means the relief mentioned in section 32 of this Act;;

(b) in section 30, by the substitution of the word “family” for the word “married” in both the section and the marginal note;

(c) in section 32, by the deletion of the section and the substitution therefor of the following new section—

Special
single
relief.

32. (1) A resident individual who qualifies for single relief under section 31 and who also proves that at the commencement of the year he maintained any child of his—

(a) who was under the age of eighteen years on that date and who was either in his custody or in any other custody by virtue of an order of a competent court; or

(b) who was over the age of eighteen years on such date and who was—

(i) receiving full-time education; or

(ii) serving full-time under articles or indentures with a view to qualifying in a trade or profession; or

- (iii) totally incapacitated either mentally or physically from maintaining himself and was resident in Kenya or in a recognized institution abroad,

shall for such year of income be entitled to a personal relief, in this Act referred to as the special single relief in substitution for the single relief referred to in section 31.

(2) In this section the expression "child" includes a step-child and a child who has been legally adopted but does not include any individual who is entitled to or receives, in his own right in any year of income, income exceeding eighteen hundred shillings.;

(d) in Part I of the First Schedule—

- (i) by the substitution of a comma for the full-stop at the end of paragraph 4 and the insertion at the end of the list in that paragraph of the following—

The Settlement Fund Trustees.; and

- (ii) by the deletion of paragraph 35 and the substitution therefor of the following—

35. Interest on a savings account held with the Kenya Post Office Savings Bank;

(e) in the Third Schedule—

- (i) by the deletion of Head A and the substitution therefor of the following new Head A—

HEAD A—RESIDENT PERSONAL RELIEFS

1. *Family Relief*

The amount of the family relief shall be one thousand six hundred and eighty shillings.

2. *Single Relief*

The amount of the single relief shall be six hundred shillings.

3. *Special Single Relief*

The amount of the special single relief shall be seven hundred and twenty shillings.

4. *Insurance Relief*

The amount of the insurance relief shall be at the rate of two shillings for every twenty shillings of the amount of the premiums paid subject to a maximum amount of premium of four thousand eight hundred shillings; and

(ii) by the deletion of paragraph 1 of Head B and the substitution therefor of the following new paragraph 1—

1. The individual rates of tax shall be:—

	<i>Rate in each Twenty Shillings</i>
On the first £1,200	2.00
On the next £1,200	3.00
On the next £1,200	5.00
On the next £1,200	7.00
On the next £1,200	9.00
On the next £1,200	10.00
On the next £2,400	12.00
On all total income over £9,600	13.00

PART VI—AIR PASSENGER TAX

6. Subsection (1) of section 3 of the Air Passenger Tax Act is hereby amended by the deletion of the word “twenty” and the substitution therefor of the word “forty”.

Amendment
to Cap. 475.

PART VII—MANUFACTURES EXPORT COMPENSATION

7. Part II of the Second Schedule of the Local Manufactures (Export Compensation) Act is hereby amended—

Amendment
to Second
Schedule to
Cap. 482.

(a) by the deletion of Tariff Numbers 48.01A, 48.16A and 49.02; and

(b) by the insertion in their correct numerical order of the Tariff Numbers specified in the Third Schedule to this Act, relating to the articles specified in the third column of the Third Schedule to this Act.

FIRST SCHEDULE

(s. 2 (1))

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
04.02A	Human milk substitutes	for "10%" substitute "20%".
05.01	Human hair, unworked, etc.	for "30%" substitute "20%".
05.02	Pigs, etc. bristles or hair	for "30%" substitute "20%".
05.03	Horsehair, etc.	for "30%" substitute "20%".
05.04A	Sausage casings	for "10%" substitute "20%".
05.04B	Other guts, bladders, etc.	for "30%" substitute "20%".
05.05	Fish waste	for "30%" substitute "20%".
05.06	Sinews and tendons, etc.	for "10%" substitute "20%".
05.07	Skins and other parts of birds	for "10%" substitute "20%".
05.08	Bones and horn-cores, unworked	for "10%" substitute "20%".
05.09	Horns, antlers, etc.	for "10%" substitute "20%".
05.10	Ivory, unworked	for "10%" substitute "20%".
05.11	Tortoise-shell	for "10%" substitute "20%".
05.12	Coral, etc.	for "10%" substitute "20%".
05.13	Natural sponges	for "30%" substitute "20%".
05.14A	Ambergris, etc.	for "30%" substitute "20%".
05.14B	Bile, etc.	for "10%" substitute "20%".
05.15B	Fish ova	for "10%" substitute "20%".
05.15C	Other animal products	for "30%" substitute "20%".
06.01	Bulbs, tubers, etc.	for "10%" substitute "20%".
06.02	Other live plants	for "10%" substitute "20%".
09.01A	Raw coffee	for "10%" substitute "20%".
09.02	Tea	for "Per kg. Sh. 2/20" substitute "20%".
09.03	Mate	for "50%" substitute "30%".
09.04	Pepper	for "40%" substitute "30%".
09.05	Vanilla	for "40%" substitute "30%".
09.08	Nutmeg, etc.	for "40%" substitute "30%".
09.09	Seeds of anise, etc.	for "40%" substitute "30%".
09.10	Thyme and other spices	for "40%" substitute "30%".
10.02	Rye	for "30%" substitute "20%".
10.03	Barley	for "30%" substitute "20%".
10.04	Oats	for "30%" substitute "20%".
10.05	Maize	for "10%" substitute "20%".
10.06	Rice	for "5%" substitute "20%".
10.07A	Millet and grain sorghum	for "10%" substitute "20%".
10.07B	Other cereals	for "30%" substitute "20%".
11.01	Cereal flours	for "40%" substitute "30%".
11.02	Cereal groats and cereal meal	for "40%" substitute "30%".
11.03	Flours of leguminous vegetables	for "40%" substitute "30%".
11.04	Flours of fruits	for "40%" substitute "30%".
11.07	Malt roasted or not	for "50%" substitute "40%".
11.08	Starches; inulin	for "10%" substitute "20%".
11.09	Wheat gluten	for "40%" substitute "20%".
12.01A	Linseed	for "10%" substitute "20%".
12.01B	Other oil seeds	for "40%" substitute "20%".
12.02	Flours or meals of oil seeds	for "40%" substitute "20%".
12.04	Sugar beet	for "50%" substitute "20%".
12.05	Chicory roots	for "40%" substitute "20%".
12.07A	Pyrethrum flowers	for "10%" substitute "20%".
12.07B	Other plants and plants of trees, etc.	for "40%" substitute "20%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
12.09	Cereal straw, etc.	for "10%" substitute "20%".
12.10	Mangolds and similar forage products.	for "10%" substitute "20%".
13.01	Raw vegetable material used in dyeing or in tanning.	for "30%" substitute "20%".
13.02	Shellac, etc. and natural gums ..	for "10%" substitute "20%".
13.03B.. ..	Other vegetable saps and extracts, etc.	for "30%" substitute "20%".
14.01	Vegetable materials used primarily for plaiting.	for "30%" substitute "20%".
14.02	Vegetable materials used primarily for stuffing.	for "30%" substitute "20%".
14.03	Vegetable materials used primarily for brushes.	for "30%" substitute "20%".
14.04	Hard seeds, nuts, etc. of a kind used for carving.	for "30%" substitute "20%".
14.05	Other vegetable products	for "30%" substitute "20%".
15.01	Lard, other pig fat, etc.	for "40%" substitute "30%".
15.02B.. ..	Other fats of bovine cattle, etc. ..	for "40%" substitute "30%".
15.03	Lard, stearin, etc.	for "10%" substitute "20%".
15.04	Fats and oils, of fish, etc.	for "10%" substitute "20%".
15.05	Wool grease, etc.	for "30%" substitute "20%".
15.06	Other animal oils and fats	for "30%" substitute "20%".
15.07A.. ..	Linseed oil	for "10%" substitute "20%".
15.07B.. ..	Hemp seed oil, palm kernel oil and castor oil.	for "10%" substitute "20%".
15.08	Animal and vegetable oils, variously modified.	for "10%" substitute "20%".
15.09	Degras	for "10%" substitute "20%".
15.10	Fatty acids, etc.	for "10%" substitute "20%".
15.11	Glycerol and glycerol lyes	for "10%" substitute "20%".
15.12	Animal or vegetable oils and fats hydrogenated, etc.	for "40%" substitute "30%".
15.14	Spermaceti	for "10%" substitute "20%".
15.15	Beeswax and other insect waxes	for "10%" substitute "20%".
15.16	Vegetable waxes	for "10%" substitute "20%".
15.17	Residues from fatty substances, etc.	for "10%" substitute "20%".
19.01	Malt extract	for "15%" substitute "20%".
19.02B.. ..	Other preparations of flour meal, etc.	for "50%" substitute "40%".
21.06C.. ..	Other natural yeast	for "10%" substitute "20%".
21.07C.. ..	Other food preparations	for "50%" substitute "40%".
22.08B.. ..	Ethyl alcohol or neutral spirits ..	for "Per proof litre Sh. 50/-" substitute "Per proof litre Sh. 60/-".
22.09A.. ..	Spirituous beverages	for "Per proof litre Sh. 50/-" substitute "Per proof litre Sh. 60/-".
22.09B	Liqueurs	for "Per litre Sh. 50/-" substitute "Per litre Sh. 60/-".
22.10	Vinegar and substitutes	for "50%" substitute "40%".
23.01	Flours and meals, etc. unfit for human consumption.	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
23.02	Bran, sharps and other residues	for "10%" substitute "20%".
23.03	Beet-pulp, bagasse, etc.	for "10%" substitute "20%".
23.04	Oil cake, etc.	for "10%" substitute "20%".
23.05	Wine lees, argol.	for "10%" substitute "20%".
23.06	Products of vegetable origin used for animal food.	for "10%" substitute "20%".
23.07A	Preparations put up as pet foods	for "50%" substitute "40%".
23.07B	Other animal feeds	for "10%" substitute "20%".
24.01	Unmanufactured tobacco, etc.	for "Per kg. Sh. 35/30" substitute "20%".
24.02A	Cigars, cheroots and cigarillos	for "Per kg. Sh. 180" substitute "Per kg. Sh. 200".
24.02B	Cigarettes	for "Per kg. Sh. 160" substitute "Per kg. Sh. 180".
24.02C	Snuff	for "Per kg. Sh. 28" substitute "Per kg. Sh. 30".
24.02D	Other manufactured tobacco, etc.	for "Per kg. Sh. 160" substitute "Per kg. Sh. 180".
25.02	Unroasted iron pyrites	for "10%" substitute "20%".
25.03	Sulphur	for "10%" substitute "20%".
25.04	Natural graphite	for "10%" substitute "20%".
25.05	Natural sands	for "10%" substitute "20%".
25.06	Quartz	for "15%" substitute "20%".
25.07	Clay, etc.	for "10%" substitute "20%".
25.08	Chalk	for "10%" substitute "20%".
25.09	Earth colours	for "10%" substitute "20%".
25.10	Natural calcium phosphates, etc.	for "10%" substitute "20%".
25.11	Natural barium sulphate, etc. ..	for "10%" substitute "20%".
25.12	Siliceous fossil meals and earths	for "10%" substitute "20%".
25.13	Pumice stone, emery, etc.	for "10%" substitute "20%".
25.14A	Slate powder and waste	for "10%" substitute "20%".
25.14B	Other slate	for "15%" substitute "20%".
25.15	Marble, etc.	for "15%" substitute "20%".
25.16	Granite, etc.	for "15%" substitute "20%".
25.17	Pebbles and stones	for "15%" substitute "20%".
25.18	Dolomite	for "15%" substitute "20%".
25.19	Natural magnesium carbonate	for "10%" substitute "20%".
25.20	Gypsum	for "30%" substitute "20%".
25.21	Limestone flux, etc.	for "15%" substitute "20%".
25.22	Quicklime, slaked lime, etc. ..	for "30%" substitute "20%".
25.23A	Cement clinker	for "Per tonne Sh. 3/45" substitute "20%".
25.23B	Cement	for "Per tonne Sh. 38/60" substitute "30%".
25.24	Asbestos	for "10%" substitute "20%".
25.25	Meershaum	for "30%" substitute "20%".
25.26	Mica	for "10%" substitute "20%".
25.27A	Natural steatite used in the manufacture of toilet preparations.	for "40%" substitute "20%".
25.27B	Other natural steatite	for "15%" substitute "20%".
25.28	Natural cryalite and natural chiolite.	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
25.29	Natural arsenic sulphides	for "10%" substitute "20%".
25.30	Crude natural borates, etc.	for "10%" substitute "20%".
25.31	Felspar, leucite, etc.	for "10%" substitute "20%".
25.32	Strontianite, etc.	for "10%" substitute "20%".
26.01	Metallic ores and concentrates ..	for "10%" substitute "20%".
26.02	Slag and other iron and steel waste.	for "10%" substitute "20%".
26.03	Ash and residues containing metal.	for "10%" substitute "20%".
26.04	Other slag and ash	for "10%" substitute "20%".
27.01	Coal	for "10%" substitute "20%".
27.02	Lignite	for "10%" substitute "20%".
27.03	Peat	for "10%" substitute "20%".
27.04	Coke	for "10%" substitute "20%".
27.05	Retort carbon	for "10%" substitute "20%".
27.06	Tar distilled from coal	for "10%" substitute "20%".
27.07	Oils, etc. distilled from coal tar	for "10%" substitute "20%".
27.08	Pitch and pitch coke	for "10%" substitute "20%".
28.01/58A ..	Chemicals used in the manufacture of beverages.	for "30%" substitute "20%".
28.01/58B ..	Chemicals used in the manufacture of perfumery, cosmetics, etc.	for "30%" substitute "20%".
28.01/58C ..	Other chemical elements and compounds.	for "10%" substitute "20%".
29.01/45A ..	Organic compounds used in the manufacture of beverages.	for "30%" substitute "20%".
29.01/45B ..	Organic products used in the manufacture of perfumery, cosmetics, etc.	for "30%" substitute "20%".
29.01/45C ..	Saccharin and its salts	for "30%" substitute "20%".
32.01	Tanning extracts of vegetable origin.	for "Free" substitute "20%".
32.02	Tannins	for "10%" substitute "20%".
32.03	Synthetic organic tannin substances.	for "10%" substitute "20%".
32.04A	Colouring matter for foodstuffs, beverages, cosmetics, etc.	for "50%" substitute "30%".
32.04B	Other vegetable colouring matter	for "10%" substitute "20%".
32.05A	Synthetic dyestuffs for colouring food, etc.	for "40%" substitute "30%".
32.05B	Other synthetic dyestuffs	for "10%" substitute "20%".
32.06A	Colour lakes for colouring foodstuffs, etc.	for "40%" substitute "30%".
32.06B	Other colour lakes	for "10%" substitute "20%".
32.07B	Other colouring matter	for "10%" substitute "20%".
32.08	Prepared pigments, etc.	for "10%" substitute "20%".
32.09A	Water pigments of a kind used for finishing leather.	for "10%" substitute "20%".
35.01	Casein, etc.	for "10%" substitute "20%".
35.02	Albumins, etc.	for "10%" substitute "20%".
35.03A	Gelatin	for "30%" substitute "20%".
35.03B	Glues, etc.	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
35.04	Peptones, etc.	for "10%" substitute "20%".
35.05	Dextrins and dextrin glues, etc.	for "10%" substitute "20%".
35.06B	Other prepared glues	for "10%" substitute "20%".
36.01	Propellant powders	for "10%" substitute "20%".
36.02	Prepared explosives	for "10%" substitute "20%".
36.03	Fuses	for "10%" substitute "20%".
36.04	Percussion caps, etc.	for "10%" substitute "20%".
38.01	Artificial graphite, etc.	for "10%" substitute "20%".
38.02	Animal black	for "10%" substitute "20%".
38.03	Activated carbon	for "10%" substitute "20%".
38.04	Ammoniacal gas liquors, etc.	for "10%" substitute "20%".
38.05	Tall oil	for "10%" substitute "20%".
38.06	Concentrated sulphite lye	for "10%" substitute "20%".
38.07	Spirits of turpentine, etc.	for "10%" substitute "20%".
38.08	Rosin and resin acids, etc.	for "10%" substitute "20%".
38.09	Wood tar, etc.	for "10%" substitute "20%".
38.10	Vegetable pitch, etc.	for "10%" substitute "20%".
38.11A	Room deodorisers	for "100%" substitute "50%".
38.12	Prepared glazings, etc.	for "10%" substitute "20%".
38.13	Pickling preparations for metal surfaces.	for "10%" substitute "20%".
38.14B	Other anti-knock preparations, etc.	for "10%" substitute "20%".
38.15	Prepared rubber accelerators	for "10%" substitute "20%".
38.16	Prepared culture media	for "10%" substitute "20%".
38.18	Composite solvents and thinners for varnishes and similar products.	for "10%" substitute "20%".
38.19A	Anti-acid additives for cement	for "30%" substitute "20%".
38.19I	Other chemical products	for "10%" substitute "20%".
39.01/06B	Plastic tubing	for "10%" substitute "20%".
39.01/06C	Plastic sheet, film and foil used in the manufacture of packing materials.	for "10%" substitute "20%".
39.01/06D	Other artificial resins	for "40%" substitute "30%".
39.07A	Plastic conveyor belting	for "10%" substitute "20%".
39.07C	Plastic screws, bolts and washers	for "10%" substitute "20%".
39.07E(2)	Plastic sanitary and lavatory appliances.	for "15%" substitute "20%".
39.07F	Plastic door fittings	for "15%" substitute "20%".
39.07H	Plastic insulating tape	for "10%" substitute "20%".
39.07I	Plastic sausage casings	for "10%" substitute "20%".
39.07J(2)	Plastic bags, other than of polythylene.	for "10%" substitute "30%".
39.07K	Plastic dustbins	for "10%" substitute "20%".
39.07L	Plastic rain water pipes	for "15%" substitute "20%".
39.07M	Plastic tube or pipe fittings	for "10%" substitute "20%".
39.07N	Plastic laboratory equipment	for "10%" substitute "20%".
39.07O	Plastic stoppers, lids and caps	for "10%" substitute "20%".
39.07P	Plastic floats for fishing nets	for "10%" substitute "20%".
39.07Q	Plastic floor tiles	for "40%" substitute "30%".
39.07R	Plastic sheets cut to size	for "40%" substitute "30%".
40.01	Natural rubber latex	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
40.02	Synthetic rubber latex	for "10%" substitute "20%".
40.03	Reclaimed rubber	for "10%" substitute "20%".
40.04	Waste and parings, etc., of unhardened rubber.	for "10%" substitute "20%".
40.05	Unvulcanised rubber	for "10%" substitute "20%".
40.06A	Rubber rings, discs and washers	for "10%" substitute "20%".
40.09	Rubber piping and tubing	for "10%" substitute "20%".
40.10	Rubber belts or belting	for "10%" substitute "20%".
40.14A	Rubber stoppers and rings for bottles; discs, washers and joints.	for "10%" substitute "20%".
40.14B	Rubber containers of 200 litres or more.	for "10%" substitute "20%".
40.14C	Other products of unhardened rubber.	for "30%" substitute "20%".
40.15A	Scrap and waste of hardened rubber.	for "10%" substitute "20%".
40.15B	Other hardened rubber	for "30%" substitute "20%".
41.01	Rawhides and skins	for "10%" substitute "20%".
42.06A	Articles made for machinery from gut, etc.	for "10%" substitute "20%".
43.01	Raw furskins	for "10%" substitute "20%".
43.03/04A	Articles made for machinery from fur.	for "10%" substitute "20%".
45.01	Natural cork, unworked	for "10%" substitute "20%".
45.02	Natural cork in blocks, etc.	for "10%" substitute "20%".
45.03/04A	Fishing floats, of cork	for "10%" substitute "20%".
45.03/04B	Cork stoppers, washers and discs	for "10%" substitute "20%".
45.03/04C	Agglomerated cork	for "10%" substituted "20%".
45.03/04D	Other cork	for "30%" substitute "20%".
46.02A	Straw envelopes for bottles	for "10%" substitute "20%".
46.02B	Other plaiting materials	for "30%" substitute "20%".
48.02	Handmade paper	for "17½%" substitute "20%".
48.03	Parchment or greaseproof paper, etc.	for "17½%" substitute "20%".
48.07A	Coated paper used for crown corks.	for "10%" substitute "20%".
48.15A	Coated paper cut to size used for crown corks.	for "10%" substitute "20%".
48.20	Paper bobbins, spools, etc.	for "10%" substitute "20%".
48.21A	Paper moulded sheets for packing eggs.	for "10%" substitute "20%".
49.11D	Other printed matter	for "40%" substitute "20%".
50.01/03	Raw silk	for "30%" substitute "20%".
50.04/08	Silk yarn	for "30%" substitute "20%".
50.09/10	Silk fabrics	for "45%" substitute "60%".
51.04A(1)	Woolless fabric	for "10%" substitute "20%".
51.04A(2)	Grey fabrics, man-made	for "45%" substitute "Per sq. metre Sh. 3 or 60%".
51.04B	Drills and twills, man-made	for "Per sq. metre Sh. 4 or 45%", substitute "Per sq. metre Sh. 5 or 60%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
51.04C..	Other man-made fabrics	for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".
52.01 ..	Metallised yarn	for "30%" substitute "20%".
52.02 ..	Fabrics of metal thread	for "45%" substitute "60%".
53.01/05	Wool and animal hair	for "30%" substitute "20%".
53.11/13	Wool fabrics	for "45%" substitute "60%".
54.01/02	Flax and ramie	for "30%" substitute "20%".
54.05B ..	Other woven fabrics of flax	for "45%" substitute "60%".
55.03/04	Cotton waste	for "30%" substitute "20%".
55.07/09A(1)	Weftless fabric	for "10%" substitute "20%".
55.07/09A(2)	Grey cotton fabric	for "45%" substitute "Per sq. metre Sh. 3 or 60%".
55.07/09C	Cotton canvas	for "30%" substitute "45%".
55.07/09D	Cotton drills and twills	for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".
55.07/09E	Other cotton fabrics	for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".
56.01/04A	Cellulose acetate cigarette filter tow.	for "10%" substitute "20%".
56.01/04B	Other discontinuous man-made fibres.	for "30%" substitute "10%".
56.07A	Man-made grey cloth	for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 60%".
56.07B	Drills and twills, man-made	for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".
56.07C..	Other fabrics made from discontinuous fibre.	for "Per sq. metre Sh. 4 or 45%" substitute "Per sq. metre Sh. 5 or 60%".
57.01/04B	Other vegetable fibres	for "30%" substitute "10%".
57.09/12A	Hessian and sacking	for "30%" substitute "60%".
57.09/12B	Other fabrics of vegetable fibres	for "45%" substitute "60%".
58.04 ..	Woven pile fabrics	for "45%" substitute "Per sq. metre Sh. 4 or 60%".
58.08 ..	Tulle and net fabrics	for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 60%".
58.09/10	Tulle and net, embroidered	for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 60%".
59.04 ..	Twine, cordage, etc.	for "15%" substitute "20%".
59.07A ..	Bookbinding fabrics	for "15%" substitute "20%".
59.11A ..	Electrical insulating tape	for "10%" substitute "20%".
59.11B	Other rubberised textile fabrics	for "45%" substitute "60%".
59.12 ..	Other impregnated fabrics	for "45%" substitute "60%".
59.13 ..	Elastic fabrics	for "45%" substitute "60%".
59.14A..	Wicks for lighters	for "45%" substitute "30%".
59.15 ..	Textile hosepiping	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
59.16	Transmission belts	for "10%" substitute "20%".
59.17	Textile used in machinery	for "10%" substitute "20%".
60.01	Knitted fabric	for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".
60.03	Stockings	for "50%" substitute "Per pair Sh. 2 or 70%".
60.04	Under garments, knitted	for "50%" substitute "Each Sh. 4 or 70%".
60.05A	Outer garments, knitted	for "50%" substitute "Each Sh. 7/50 or 70%".
60.05B(1)	Blankets	for "45%" substitute "65%".
60.06A	Knitted fabric	for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".
60.06B(1)	Stockings	for "50%" substitute "Per pair Sh. 2 or 70%".
60.06B(2)	Other knitted apparel	for "50%" substitute "Each Sh. 4 or 70%".
60.06C	Other knitted articles	for "45%" substitute "70%".
61.01B	Men's outer garments	for "50%" substitute "Each Sh. 7/50 or 70%".
61.02	Women's outer garments	for "50%" substitute "Each Sh. 7/50 or 70%".
61.03	Men's undergarments	for "50%" substitute "Each Sh. 4 or 70%".
61.04A	Babies' napkins	for "45%" substitute "Each Sh. 4 or 70%".
61.04B	Women's undergarments	for "50%" substitute "Each Sh. 4 or 70%".
61.05	Handkerchiefs	for "33 $\frac{1}{3}$ " substitute "65%".
61.06	Shawls, scarves, etc.	for "50%" substitute "70%".
61.07	Ties	for "50%" substitute "70%".
61.08	Trimmings for women's clothes	for "50%" substitute "70%".
61.09	Corsets, etc.	for "50%" substitute "70%".
61.10	Gloves, stockings, unknitted	for "50%" substitute "70%".
62.01	Travelling rugs	for "45%" substitute "65%".
62.02A(1)	Grey cotton bed-linen	for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 65%".
62.02A(2)	Other cotton bed-linen	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".
62.02A(3)	Man-made fibre bed-linen	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".
62.02A(4)	Silk bed-linen	for "Per sq. metre Sh. 5/50 or 45%" substitute "Per sq. metre Sh. 7 or 65%".
62.02A(5)	Other bed-linen	for "Per sq. metre Sh. 4/50 or 45%" substitute "Per sq. metre Sh. 6 or 65%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
62.02B..	.. Mosquito nets	for "10%" substitute "20%".
62.02C..	.. Mattress covers	for "Each Sh. 30 or 45%" substitute "Each Sh. 40 or 65%".
62.02D	.. Other furnishing material ..	for "45%" substitute "65%".
62.05B..	.. Sacks	for "45%" substitute "65%".
63.01 ..	.. Secondhand clothing	for "The rate applicable to the goods when new" substitute "The specific rate applicable to the goods when new or 100%".
68.01 ..	.. Road and paving stones	for "15%" substitute "20%".
68.02A	.. Stone balls for crushing mills ..	for "10%" substitute "20%".
68.02B..	.. Stone sinks and basins	for "15%" substitute "20%".
68.02C..	.. Building and monumental stone ..	for "15%" substitute "20%".
68.02D	.. Other stone articles	for "30%" substitute "20%".
68.03 ..	.. Slate and articles of slate	for "30%" substitute "20%".
68.04 ..	.. Millstones, grindstones, etc. ..	for "10%" substitute "20%".
68.05 ..	.. Hand polishing stones, etc. .. .	for "10%" substitute "20%".
68.06 ..	.. Sand-paper, emery paper, etc. ..	for "10%" substitute "20%".
68.07 ..	.. Mineral wools	for "30%" substitute "20%".
68.08B..	.. Articles of asphalt	for "30%" substitute "20%".
68.09 ..	.. Blocks, tiles, etc., agglomerated with mineral binding substances.	for "30%" substitute "20%".
68.11A	.. Cement railway sleepers	for "10%" substitute "20%".
68.11B..	.. Cement baths, sinks, lavatory bowls, etc.	for "15%" substitute "20%".
68.11C..	.. Other cement products.. .. .	for "30%" substitute "20%".
68.12C..	.. Asbestos cement baths, sinks, lavatory bowls, etc.	for "15%" substitute "20%".
68.13C..	.. Fabricated asbestos filter blocks	for "10%" substitute "20%".
68.15 ..	.. Worked mica	for "10%" substitute "20%".
69.01 ..	.. Heat insulating bricks, etc. .. .	for "10%" substitute "20%".
69.02 ..	.. Refractory bricks, etc.	for "10%" substitute "20%".
69.03 ..	.. Other refractory goods.. .. .	for "10%" substitute "20%".
69.04 ..	.. Building bricks, etc.	for "33 $\frac{1}{3}$ "% substitute "30%".
69.05 ..	.. Roofing tiles, etc.	for "33 $\frac{1}{3}$ "% substitute "30%".
69.06A	.. Ceramic guttering	for "33 $\frac{1}{3}$ "% substitute "30%".
69.06B..	.. Ceramic rain water pipes	for "16 $\frac{2}{3}$ "% substitute "20%".
69.06C..	.. Other ceramic piping, etc. .. .	for "10%" substitute "20%".
69.10A	.. Lavatory cisterns	for "30%" substitute "20%".
69.10B..	.. Other sanitary ware	for "15%" substitute "20%".
69.14A	.. Ceramic door and window fittings.	for "15%" substitute "20%".
70.03A	.. Solid glass balls.	for "10%" substitute "20%".
70.20B..	.. Glass fibre articles	for "10%" substitute "20%".
70.21A	.. Glass floats for fishing nets ..	for "10%" substitute "20%".
71.05 ..	.. Silver, unwrought or semi-manufactured.	for "10%" substitute "20%".
71.06 ..	.. Rolled silver, unwrought or semi-manufactured.	for "10%" substitute "20%".
71.07 ..	.. Gold, unwrought or semi-manufactured.	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
71.08	Rolled gold, unwrought or semi-manufactured.	for "10%" substitute "20%".
71.09	Platinum, unwrought or semi-manufactured.	for "10%" substitute "20%".
71.10	Rolled platinum, unwrought or semi-manufactured.	for "10%" substitute "20%".
73.22A	Stainless steel tanks and vats, thin.	for "15%" substitute "20%".
73.22B	Other tanks and vats	for "*10%" substitute "20%".
73.24	Containers for compressed gas ..	for "10%" substitute "20%".
73.35A	Iron and steel springs for motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
73.35B	Other iron and steel springs ..	for "30%" substitute "25%".
73.38B(1)	Iron and steel lavatory cisterns ..	for "30%" substitute "20%".
73.38B(2)	Other iron and steel sanitary ware.	for "15%" substitute "20%".
73.38C	Dustbins, sanitary buckets, etc.	for "Free" substitute "20%".
73.39	Iron or steel wool, etc.	for "30%" substitute "40%".
73.40A	Iron and steel inspection traps, etc.	for "10%" substitute "20%".
73.40B	Manhole covers	for "15%" substitute "20%".
73.40C	Guttering and gutter spouts ..	for "30%" substitute "20%".
73.40D	Iron and steel balls used in grinding and crushing mills.	for "10%" substitute "20%".
73.40E	Metallurgical pots and crucibles	for "10%" substitute "20%".
73.40F	Fittings for electric wiring ..	for "10%" substitute "20%".
73.40G	Fencing posts, strainers, etc. ..	for "10%" substitute "20%".
73.40H	Hooks used with cranes, etc. ..	for "10%" substitute "20%".
73.40I	Road studs	for "10%" substitute "20%".
73.40K	Hangers, stays, etc., for fixing piping and tubing.	for "10%" substitute "20%".
73.40M(1)(a)	Large low pressure vats ..	for "15%" substitute "20%".
73.40M(1)(b)	Other large low pressure vats ..	for "*10%" substitute "20%".
73.40M(2)	Other tanks, vats and similar vessels.	for "*10%" substitute "20%".
74.03A	Copper wire	for "15%" substitute "20%".
74.03B	Other copper bars, rods, angles, etc.	for "10%" substitute "20%".
74.04B	Wrought copper plates, sheets, etc.	for "10%" substitute "20%".
74.06	Copper powders and flakes ..	for "10%" substitute "20%".
74.07	Copper tubes and pipes ..	for "10%" substitute "20%".
74.08	Copper tube and pipe fittings ..	for "10%" substitute "20%".
74.09	Copper tanks, vats, etc. ..	for "10%" substitute "20%".
74.10	Copper stranded wire, cables, etc.	for "15%" substitute "20%".
74.11	Copper gauze, cloth, grills, etc.	for "10%" substitute "20%".
74.12	Expanded metal of copper ..	for "15%" substitute "20%".
74.13	Copper chain and parts ..	for "30%" substitute "20%".
74.14	Copper nails, tacks, etc. ..	for "33 $\frac{1}{3}$ %" substitute "20%".
74.15A	Copper and wood screws ..	for "33 $\frac{1}{3}$ %" substitute "20%".
74.15B	Other copper bolts and nuts, etc.	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
74.16	Copper springs	for "30%" substitute "20%".
74.19A	Copper tanks, vats or similar vessels.	for "10%" substitute "20%".
75.02	Nickel bars, rods, angles, etc. ..	for "10%" substitute "20%".
75.03	Nickel plates, sheets, strips, etc.	for "10%" substitute "20%".
75.04	Nickel tubes, pipes, etc. ..	for "10%" substitute "20%".
75.05	Nickel electro-plating anodes ..	for "10%" substitute "20%".
75.06B	Other articles of nickel ..	for "10%" substitute "20%".
76.02	Aluminium bars, rods, angles, etc.	for "10%" substitute "20%".
76.03E	Other aluminium plates, sheets, strip, etc.	for "10%" substitute "20%".
76.04	Aluminium foil	for "10%" substitute "20%".
76.05	Aluminium powder and flakes ..	for "10%" substitute "20%".
76.06	Aluminium tubes and pipes, etc.	for "10%" substitute "20%".
76.07	Aluminium tube and pipe fittings	for "10%" substitute "20%".
76.08	Aluminium structures, etc. ..	for "30%" substitute "20%".
76.09A	Aluminium tanks, vats, etc., thin	for "15%" substitute "20%".
76.09B	Aluminium tanks, vats, etc., thick.	for "10%" substitute "20%".
76.11	Aluminium gas containers ..	for "10%" substitute "20%".
76.12B	Other aluminium cables and conductors.	for "10%" substitute "20%".
76.13	Aluminium gauze, cloth, etc. ..	for "10%" substitute "20%".
76.14	Aluminium expanded metal ..	for "15%" substitute "20%".
76.15A	Aluminium sanitary ware ..	for "15%" substitute "20%".
76.16A	Aluminium nuts, bolts, etc. ..	for "10%" substitute "20%".
76.16B(1)(a) ..	Aluminium tanks, vats, etc., thin	for "15%" substitute "20%".
76.16B(1)(b) ..	Aluminium tanks, vats, etc., thick.	for "10%" substitute "20%".
76.16B(2)	Other aluminium tanks, vats, etc.	for "10%" substitute "20%".
76.16C	Other articles of aluminium ..	for "33½%" substitute "30%".
77.02	Magnesium bars, rods, angles, etc.	for "10%" substitute "20%".
77.03	Other articles of magnesium ..	for "10%" substitute "20%".
77.04	Articles of beryllium	for "10%" substitute "20%".
78.02	Lead bars, rods, angles ..	for "10%" substitute "20%".
78.03	Lead plates, sheets and strip ..	for "10%" substitute "20%".
78.04	Lead foil	for "10%" substitute "20%".
78.05	Lead tubes and pipes	for "10%" substitute "20%".
78.06A	Lead containers and tubes ..	for "10%" substitute "20%".
78.06B	Lead fibres or strands	for "10%" substitute "20%".
79.02	Zinc bars, rods, angles, etc. ..	for "10%" substitute "20%".
79.03	Zinc plates, sheets and strip ..	for "10%" substitute "20%".
79.04A	Zinc rain water pipes	for "15%" substitute "20%".
79.04B	Other zinc tubes, pipes, etc. ..	for "10%" substitute "20%".
79.05	Zinc gutters, roof capping, etc. ..	for "30%" substitute "20%".
79.06B	Other articles of zinc	for "10%" substitute "20%".
80.02	Tin bars, rods, angles, etc. ..	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
59.16	Transmission belts	for "10%" substitute "20%".
59.17	Textile used in machinery	for "10%" substitute "20%".
60.01	Knitted fabric	for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".
60.03	Stockings	for "50%" substitute "Per pair Sh. 2 or 70%".
60.04	Under garments, knitted	for "50%" substitute "Each Sh. 4 or 70%".
60.05A	Outer garments, knitted	for "50%" substitute "Each Sh. 7/50 or 70%".
60.05B(1)	Blankets	for "45%" substitute "65%".
60.06A	Knitted fabric	for "Per kg. Sh. 36 or 45%" substitute "Per kg. Sh. 40 or 55%".
60.06B(1)	Stockings	for "50%" substitute "Per pair Sh. 2 or 70%".
60.06B(2)	Other knitted apparel	for "50%" substitute "Each Sh. 4 or 70%".
60.06C	Other knitted articles	for "45%" substitute "70%".
61.01B	Men's outer garments	for "50%" substitute "Each Sh. 7/50 or 70%".
61.02	Women's outer garments	for "50%" substitute "Each Sh. 7/50 or 70%".
61.03	Men's undergarments	for "50%" substitute "Each Sh. 4 or 70%".
61.04A	Babies' napkins	for "45%" substitute "Each Sh. 4 or 70%".
61.04B	Women's undergarments	for "50%" substitute "Each Sh. 4 or 70%".
61.05	Handkerchiefs	for "33 $\frac{1}{3}$ " substitute "65%".
61.06	Shawls, scarves, etc.	for "50%" substitute "70%".
61.07	Ties	for "50%" substitute "70%".
61.08	Trimmings for women's clothes	for "50%" substitute "70%".
61.09	Corsets, etc.	for "50%" substitute "70%".
61.10	Gloves, stockings, unknitted	for "50%" substitute "70%".
62.01	Travelling rugs	for "45%" substitute "65%".
62.02A(1)	Grey cotton bed-linen	for "Per sq. metre Sh. 2/50 or 45%" substitute "Per sq. metre Sh. 3 or 65%".
62.02A(2)	Other cotton bed-linen	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".
62.02A(3)	Man-made fibre bed-linen	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 65%".
62.02A(4)	Silk bed-linen	for "Per sq. metre Sh. 5/50 or 45%" substitute "Per sq. metre Sh. 7 or 65%".
62.02A(5)	Other bed-linen	for "Per sq. metre Sh. 4/50 or 45%" substitute "Per sq. metre Sh. 6 or 65%".

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
62.02B..	Mosquito nets	for "10%" substitute "20%".
62.02C..	Mattress covers	for "Each Sh. 30 or 45%" substitute "Each Sh. 40 or 65%".
62.02D	Other furnishing material ..	for "45%" substitute "65%".
62.05B..	Sacks	for "45%" substitute "65%".
63.01 ..	Secondhand clothing	for "The rate applicable to the goods when new" substitute "The specific rate applicable to the goods when new or 100%".
68.01 ..	Road and paving stones ..	for "15%" substitute "20%".
68.02A	Stone balls for crushing mills ..	for "10%" substitute "20%".
68.02B..	Stone sinks and basins ..	for "15%" substitute "20%".
68.02C..	Building and monumental stone ..	for "15%" substitute "20%".
68.02D	Other stone articles	for "30%" substitute "20%".
68.03 ..	Slate and articles of slate ..	for "30%" substitute "20%".
68.04 ..	Millstones, grindstones, etc. ..	for "10%" substitute "20%".
68.05 ..	Hand polishing stones, etc. ..	for "10%" substitute "20%".
68.06 ..	Sand-paper, emery paper, etc. ..	for "10%" substitute "20%".
68.07 ..	Mineral wools	for "30%" substitute "20%".
68.08B..	Articles of asphalt	for "30%" substitute "20%".
68.09 ..	Blocks, tiles, etc., agglomerated with mineral binding substances.	for "30%" substitute "20%".
68.11A	Cement railway sleepers ..	for "10%" substitute "20%".
68.11B..	Cement baths, sinks, lavatory bowls, etc.	for "15%" substitute "20%".
68.11C..	Other cement products.. ..	for "30%" substitute "20%".
68.12C..	Asbestos cement baths, sinks, lavatory bowls, etc.	for "15%" substitute "20%".
68.13C..	Fabricated asbestos filter blocks	for "10%" substitute "20%".
68.15 ..	Worked mica	for "10%" substitute "20%".
69.01 ..	Heat insulating bricks, etc. ..	for "10%" substitute "20%".
69.02 ..	Refractory bricks, etc. ..	for "10%" substitute "20%".
69.03 ..	Other refractory goods.. ..	for "10%" substitute "20%".
69.04 ..	Building bricks, etc.	for "33 $\frac{1}{3}$ "% substitute "30%".
69.05 ..	Roofing tiles, etc.	for "33 $\frac{1}{3}$ "% substitute "30%".
69.06A	Ceramic guttering	for "33 $\frac{1}{3}$ "% substitute "30%".
69.06B..	Ceramic rain water pipes ..	for "16 $\frac{2}{3}$ "% substitute "20%".
69.06C..	Other ceramic piping, etc. ..	for "10%" substitute "20%".
69.10A	Lavatory cisterns	for "30%" substitute "20%".
69.10B..	Other sanitary ware	for "15%" substitute "20%".
69.14A	Ceramic door and window fittings.	for "15%" substitute "20%".
70.03A	Solid glass balls.. ..	for "10%" substitute "20%".
70.20B..	Glass fibre articles	for "10%" substitute "20%".
70.21A	Glass floats for fishing nets ..	for "10%" substitute "20%".
71.05 ..	Silver, unwrought or semi-manufactured.	for "10%" substitute "20%".
71.06 ..	Rolled silver, unwrought or semi-manufactured.	for "10%" substitute "20%".
71.07 ..	Gold, unwrought or semi-manufactured.	for "10%" substitute "20%".

FIRST SCHEDULE--(Contd.)

Tariff No.	Relating to	Amendment
80.04	Tin foil	for "10%" substitute "20%".
80.05	Tin tubes, pipes, etc.	for "10%" substitute "20%".
80.06A	Tin domestic articles	for "33 $\frac{1}{3}$ %" substitute "30%".
80.06B	Other articles of tin	for "10%" substitute "20%".
82.01	Hand tools	for "10%" substitute "20%".
83.01A	Padlocks and keys	for "30%" substitute "40%".
83.01B	Locks for road motor vehicles..	for "33 $\frac{1}{3}$ %" substitute "25%".
83.01C	Other locks, etc.	for "15%" substitute "40%".
83.02A	Hinges	for "15%" substitute "25%".
83.02B	Base metal fittings for motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
83.02C	Other base metal fittings, etc. ..	for "30%" substitute "25%".
83.03	Safes, strong boxes, etc.	for "30%" substitute "25%".
83.13B	Other stoppers and bottle caps ..	for "10%" substitute "20%".
83.14	Sign-plates, name-plates, etc. ..	for "33 $\frac{1}{3}$ %" substitute "25%".
84.06A	Aircraft engines	for "Free" substitute "20%".
84.06B	Marine engines	for "Free" substitute "20%".
84.06C	Road motor vehicle engines	for "33 $\frac{1}{3}$ %" substitute "25%".
84.06D(2)	Other internal combustion engines.	for "30%" substitute "25%".
84.08A	Spring-operated and weight-operated motors.	for "30%" substitute "25%".
84.10B	Pumps for road motor vehicles	for "33 $\frac{1}{3}$ %" substitute "25%".
84.10C	Other pumps	for "30%" substitute "25%".
84.11B	Air pumps for road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
84.11C	Other air pumps	for "30%" substitute "25%".
84.18A	Centrifuges for road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
84.18C	Other centrifuges	for "10%" substitute "20%".
84.56	Machinery for sorting, screening, etc.	for "*Free" substitute "*10%".
84.61B	Taps, cocks, etc., for road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
84.63B	Transmissions, gears, clutches, for road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
85.01B	Generators, electric motors, etc., for road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
85.08B(1)	Starting equipment for road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
85.09	Electric lighting and signalling equipment for use in road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
85.15D	Other radiotelegraphic equipment, etc.	for "30%" substitute "20%".
85.19A	Circuit breakers for use in road motor vehicles, etc.	for "33 $\frac{1}{3}$ %" substitute "25%".
85.24A	Carbon articles for use in road motor vehicles, etc.	for "33 $\frac{1}{3}$ %" substitute "25%".
85.24B	Other carbon brushes, etc.	for "10%" substitute "25%".
85.25	Insulators of any material	for "10%" substitute "20%".
85.26	Insulating fittings, etc.	for "10%" substitute "20%".

FIRST SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
85.27	Electrical conduit tubing and joints.	for "10%" substitute "20%".
87.02C.. ..	Dumpers.. .. .	for "10%" substitute "25%".
87.14E.. ..	Wheelbarrows, etc. .. .	for "10%" substitute "30%".
87.14G	Components for trailers .. .	for "15%" substitute "25%".
88.01	Balloons and airships .. .	for "10%" substitute "20%".
88.02	Flying machines, etc. .. .	for "10%" substitute "20%".
88.03	Parts for 88.01 or 88.02 .. .	for "10%" substitute "20%".
88.04	Parachutes, etc. .. .	for "10%" substitute "20%".
88.05	Aircraft launching gear .. .	for "10%" substitute "20%".
90.23A	Hydrometers, etc., suitable for use as accessories in road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
90.24A	Flow measuring instruments, suitable for use in motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
90.27C.. ..	Revolution counters suitable for use in road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
90.28A	Electrical measuring apparatus suitable for use in road motor vehicles.	for "33 $\frac{1}{3}$ %" substitute "25%".
91.06	Time switches .. .	for "40%" substitute "20%".

SECOND SCHEDULE

(s. 4 (g) (ii))

<i>Chapter</i>	<i>Tariff No.</i>	
15	15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified: B. Hemp seed oil, palm kernel oil and castor oil.
	15.14	Spermaceti, crude, pressed or refined, whether or not coloured.
17	17.01	Beet sugar and cane sugar in solid form.
	17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel: A. Dextrose monohydrate.
33	33.02	Terpenic by-products of the deterpenation of essential oils: B. Other.
34	34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: B. Specially prepared for use in industry.

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
38	38.08	Resin and resin acids and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.
	38.12	Prepared glazings, prepared dressings and prepared mordants of a kind used in the textile, paper, leather or like industries.
	38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.
	38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
39	39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn: A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter. C. Sheet, film and foil (other than polyethylene) of a kind used for the manufacture of packing materials. D. Other.
	39.07	Articles of materials of the kinds described in heading No. 39.01/06: B. Bottles and jars. I. Sausage casings. J. Bags: (1) Of polyethylene. (2) Other.
44	44.21	Complete wooden packing cases, boxes, crates, drums and similar packings.
47	47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making.
48	48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. Paper: (1) Cigarette. (2) For the manufacture of corrugated paperboard. (3) Extensible sackcraft. (4) Other.

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
	48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper in rolls or sheets.
	48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.
	48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.
	48.16	Boxes, bags and other packing containers of paper or paperboard: <ul style="list-style-type: none"> A. Multi-ply paper bags: <ul style="list-style-type: none"> (1) Manufactured from extensible sackcraft. (2) Other. B. Other.
49	49.02	Newspapers, journals and periodicals, whether or not illustrated: <ul style="list-style-type: none"> A. New.
51	51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03: <ul style="list-style-type: none"> A. Grey and unbleached: <ul style="list-style-type: none"> (1) Weftless fabric for tyre manufacture.
52	52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.
53	53.06/10	Yarn of sheep's or lambs' wool, of horse hair or of other animal hair.
55	55.03/04	Cotton waste (including pulled or garnetted rags), not carded or combed; cotton carded or combed.
	55.05/06	Cotton yarn.
	55.07/09	Woven fabrics of cotton: <ul style="list-style-type: none"> A. Grey and unbleached: <ul style="list-style-type: none"> (1) Weftless fabrics for tyre manufacture.
56	56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous)), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow: <ul style="list-style-type: none"> B. Other.
	56.05/06	Yarn of man-made fibres (discontinuous or waste): <ul style="list-style-type: none"> A. Of counts 40 or more. B. Other.

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
70	70.01	Waste glass (cullet); glass in the mass (excluding optical glass).
	70.10	Carboys, bottles, jars, pots, tubular containers, and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.
73	73.05	Iron or steel powders; sponge iron or steel.
	73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms of iron or steel.
	73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.
	73.08	Iron or steel coils for re-rolling.
	73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled: C. Enamelled, printed, lithographed, embossed or lacquered.
	73.40	Other articles of iron or steel: N. Ends and lids for compressed gas containers.
76	76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials), of a thickness (excluding any backing) not exceeding 0.20 mm.
79	79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.
80	80.03	Wrought plates, sheets and strip, of tin.

THIRD SCHEDULE

(s. 7 (b))

Chapter	Tariff No.	
15	15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified: B. Hemp seed oil, palm kernel oil and castor oil.
17	17.01	Beet sugar and cane sugar in solid form.
19	19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa: A. Infant food mix.
	19.07	Bread, ship's biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.
21	21.07	Food preparations not elsewhere specified or included: A. Infant food mix.

THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	
28	28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter: A. Products for use in the manufacture of beverages. B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations. C. Other.
29	29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter: A. Products for use in the manufacture of beverages. B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations. C. Saccharin and its salts and similar synthetic sweetening agents. D. Other.
33	33.02	Terpenic by-products of the deterpenation of essential oils: A. For use in the manufacture of perfumery, cosmetics or toilet preparations.
34	34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap: B. Specially prepared for use in industry.
	34.03	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals: B. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres.
38	38.01	Artificial graphite; colloidal graphite, other than suspensions in oil.
	38.08	Rosin and resin acids and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.
	38.12	Prepared glazings, prepared dressings and prepared mordants of a kind used in the textile, paper, leather or like industries.
	38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.

THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	
	38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils: B. Other.
	38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
39	39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn: A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter. C. Sheet, film and foil (other than polyethylene) of a kind used for the manufacture of packing materials. D. Other.
	39.67	Articles of materials of the kinds described in heading No. 39.01/06: B. Bottles and jars. I. Sausage casings. J. Bags: (1) Of polyethylene. (2) Other.
40	40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber, compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as masterbatch.
	40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs): A. Rings, discs and washers. B. Other.

THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	
	40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber.
	40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber: A. Scrap and waste. B. Other.
48	48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets: A. Paper: (1) Cigarette. (2) For the manufacture of corrugated paperboard. (3) Extensible sackcraft. (4) Other.
	48.03	Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper in rolls or sheets.
	48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.
	48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.
	48.16	Boxes, bags and other packing containers of paper or paperboard: A. Multi-ply paper bags: (1) Manufactured from extensible sackcraft. (2) Other. B. Other.
49	49.02	Newspapers, journals and periodicals, whether or not illustrated: A. New.
51	51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03: A. Grey and unbleached: (1) Weftless fabric for tyre manufacture.
52	52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.

THIRD SCHEDULE—(Contd.)

Chapter	Tariff No.	
53	53.06/10	Yarn of sheep's or lambs' wool, of horse hair or of other animal hair.
55	55.05/06	Cotton yarn.
	55.07/09	Woven fabrics of cotton:
		A. Grey and unbleached:
		(1) Weftless fabric for tyre manufacture.
56	56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous)), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow:
		B. Other.
	56.05/06	Yarn of man-made fibres (discontinuous or waste):
		A. Of counts 40 or more.
		B. Other.
70	70.10	Carboys, bottles, jars, pots, tubular containers, and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.
73	73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.
	73.05	Iron or steel powders; sponge iron or steel.
	73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms of iron or steel.
	73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.
	73.08	Iron or steel coils for re-rolling.
	73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:
		C. Enamelled, printed, lithographed, embossed or lacquered.
	73.40	Other articles of iron or steel:
		N. Ends and lids for compressed gas containers.
76	76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm.
79	79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.
80	80.03	Wrought plates, sheets and strip, of tin.