

**THE FINANCE (No. 2) ACT, 1975**

**No. 13 of 1975**

*Date of Assent: 5th December, 1975*

*Date of Commencement: Paragraphs (a) (c) (g) and (i) of  
section 2—1st January, 1975*

*Rest—13th June, 1975*

**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 (No. 2) Act, 1975.

Short title,  
commence-  
ment and  
interpretation.

(2) The amendments effected by paragraphs (a) (c) (g) and (i) of section 2 of this Act shall be deemed to have come into operation on 1st January, 1975.

(3) Subject to subsection (2) of this section, the amendments effected by sections 2, 3, 4, 5 and 6 of this Act shall be deemed to have come into operation on 13th June, 1975.

**PART II—INCOME TAX**

2. The Income Tax Act, 1973, is hereby amended—

Amendment  
of No. 16  
of 1973.

(a) in section 3, by the insertion, after paragraph (e) of subsection (2), of the following new paragraph—

(f) gains accruing in the circumstances prescribed in, and computed in accordance with, the Eighth Schedule.;

(b) in section 10—

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

(ii) by the insertion, after paragraph (d), of the following new paragraphs—

(e) any appearance at, or performance in, any place (whether public or private) for the purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience; or

- (f) any activity by way of supporting, assisting or arranging any appearance or performance referred to in paragraph (e) of this section,;
- (c) in section 15, by the insertion, after paragraph (e) of subsection (3), of the following new paragraph—
- (f) the amount of any loss realized in computing, in accordance with subparagraph (2) of paragraph 4 of the Eighth Schedule, gains chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act,;
- (d) in section 34—
- (i) in subsection (2)—
- (a) by the deletion of the comma at the end of paragraph (vi) and the substitution therefor of a semi-colon and the word “; or”;
- (b) by the insertion, after paragraph (vi), of the following new paragraphs—
- (vii) any payment in respect of any appearance at, or performance in, any place (whether public or private) for the purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience; or
- (viii) any payment in respect of any activity by way of supporting, assisting or arranging any appearance or performance referred to in paragraph (vii) of this subsection,;
- (ii) in subsection (3)—
- (a) by the deletion of the comma at the end of paragraph (vi) and the substitution therefor of a semi-colon and the word “; or”;
- (b) by the insertion, after paragraph (vi), of the following new paragraphs—
- (vii) any payment in respect of any appearance at, or performance in, any place (whether public or private) for the

purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience; or

(viii) any payment in respect of any activity by way of supporting, assisting or arranging any appearance or performance referred to in paragraph (vii) of this subsection,;

(e) in section 35—

(i) in subsection (1)—

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

(b) by the insertion, after paragraph (f), of the following new paragraphs—

(g) any appearance at, or performance in, any place (whether public or private) for the purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience; or

(h) any activity by way of supporting, assisting or arranging any appearance or performance referred to in paragraph (g) of this subsection,;

(ii) in subsection 2—

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

(b) by the insertion, after paragraph (f), of the following new paragraphs—

(g) any appearance at, or performance in, any place (whether public or private) for the purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience; or

(h) any activity by way of supporting, assisting or arranging any appearance

or performance referred to in paragraph (g) of this subsection,;

(iii) in subsection (3)—

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

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

(c) any commission paid by an insurance company to any individual for the provision, whether directly or indirectly, of insurance cover to any person,;

(f) in the First Schedule, by the insertion, in paragraph 10—

(i) in paragraph (ii) of the proviso thereto, in place of the full stop, a semi-colon and the word “or”;

(ii) immediately after paragraph (ii), of the following new paragraph—

(iii) such gains or profits consist of rents (including premiums or any similar consideration in the nature of rent) received from the leasing or letting of land and any chattels leased or let therewith.

(g) in the Second Schedule—

(i) by the insertion, in subparagraph (1) of paragraph 24, immediately before the words “there shall be deducted”, of the words “and where such construction, installation and use, as the case may be, occurs outside the municipalities of Nairobi and Mombasa”;

(ii) by the insertion, at the end of subparagraph (1) of paragraph 24, of the following new proviso—

Provided that where, before 13th June, 1975, a written contract binding such person has been entered into whereby such capital expenditure has been or will be incurred in

respect of such construction, installation and use, as the case may be, occurring within the municipalities of Nairobi or Mombasa which would otherwise entitle the person incurring such expenditure to an investment deduction under this paragraph, then the investment deduction shall be allowed to that person after such capital expenditure has been incurred.;

(iii) by the deletion, from the proviso to paragraph 25, of paragraph (b);

(h) in the Third Schedule, in HEAD B—RATES OF TAX—

(i) in paragraph 3, by the insertion, after subparagraph (f), of the following new subparagraphs—

(g) in respect of any appearance at, or performance in, any place (whether public or private) for the purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience, twenty per cent of the gross amount payable;

(h) in respect of any activity by way of supporting, assisting or arranging any appearance or performance mentioned in subparagraph (g) of this paragraph, twenty per cent of the gross amount payable.;

(ii) in paragraph 4, by the insertion, after subparagraph (f), of the following new subparagraphs—

(g) in respect of any appearance at, or performance in, any place (whether public or private) for the purpose of entertaining, instructing, taking part in any sporting event or otherwise diverting an audience, twenty per cent of the gross amount payable;

(h) in respect of any activity by way of supporting, assisting or arranging any appearance or performance mentioned in subparagraph (g) of this paragraph, twenty per cent of the gross amount payable.;

(iii) in paragraph 5, by the insertion, after subparagraph (b), of the following new subparagraph—

(c) in respect of any commission paid by an insurance company to any individual for the provision, whether directly or indirectly, of insurance cover to any person, fifteen per cent of the gross amount payable;

(i) by the insertion, after the Seventh Schedule, of the following new Schedule—

EIGHTH SCHEDULE (ss. 3(2)(f)  
and 15(3)(f))

ACCRUAL AND COMPUTATION OF GAINS

Interpre-  
tation.

1. (1) In this Schedule, except where the context otherwise requires—

“adjusted cost” has the meaning assigned thereto in paragraph 8 of this Schedule;

“company” includes—

(a) a members’ club deemed under subsection (1) of section 21 of this Act to be carrying on a business;

(b) a trade association that elects under subsection (2) of section 21 of this Act to be deemed to carry on a business;

“consideration” means consideration in money or money’s worth;

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“property” has the meaning assigned thereto in the Interpretation and General Provisions Act, and includes property acquired or held for investment purposes, but does not include a road vehicle;

“transfer” has the meaning assigned thereto in paragraph 6 of this Schedule;

“transfer value” has the meaning assigned thereto in paragraph 7 of this Schedule.

(2) For the purposes of this Schedule—

(a) a reference to a transfer of property includes a reference to a part transfer of property; and

(b) there is a part transfer of property where, on a person making a transfer, any description of property derived from the transferred property remains undisposed of.

(3) For the purposes of this Schedule any two persons are related persons if—

(a) either person participates directly or indirectly in the management, control or capital of the business of the other; or

(b) any third person participates directly or indirectly in the management, control or capital of the business of both.

(4) For the purposes of subparagraph (3) of this paragraph a reference to “person” includes—

(a) in the case of an individual, a reference to a relative (as defined in subsection (5) of section 26 of this Act) of that person; and

(b) a reference to a company.

**Taxation  
of gains.**

2. Subject to this Schedule, the income in respect of which tax is chargeable under paragraph (f) of subsection (2) of section 3 of this Act is gains accruing to a company on the transfer on or after 1st January, 1975, of property situated in Kenya, whether or not the property was acquired by the company before that date.

**Income  
not  
chargeable.**

3. (1) Income is not chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act where, and to the extent that, it is chargeable to tax under any other provision of this Act.

(2) The gain accruing to a company on any transfer of machinery classified in paragraph 7 of the Second Schedule is not chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act.

Computation  
of gains.

4. (1) The gain accruing to a company on the transfer of any property is the amount by which the transfer value of the property exceeds the adjusted cost of the property.

(2) Where, in computing the gain accruing to a company on the transfer of any property, it is found that the adjusted cost of the property exceeds the transfer value of the property, the amount of the excess is the loss realized by the company on the transfer of the property.

(3) Any gain or loss realized by a company on the transfer of any property shall be deemed to be realized by the company at the time of the transfer, whether or not the consideration is payable by instalments, but any payment by way of interest on any part of the consideration not immediately payable shall not be treated as part of the transfer value of the property.

(4) Bad debts incurred on the transfer of any property, which the Commissioner considers to have become bad, shall be deemed to be bad debts under paragraph (a) of subsection (2) of section 15 of this Act.

(5) Paragraph (e) of subsection (2) of section 15 of this Act does not apply in relation to any loss realized by a company on the transfer of any property.

Dealings by  
nominees,  
trustees and  
liquidators,  
and for the  
enforcement  
of securities.

5. (1) In relation to any property held by a person as nominee for a company, or as trustee for a company absolutely entitled as against the trustee (or for two or more companies who are so entitled in possession, whether as joint tenants or tenants in common), or as liquidator for any company, this Schedule shall apply as if the property were vested in, and the acts of the nominee, trustee or liquidator in relation to the property were the acts of, the company or companies for which the person is nominee, trustee or liquidator (transfers between the company or companies and the nominee, trustee or liquidator being disregarded accordingly).

(2) Where a person entitled to property by way of security or to the benefit of a charge or encumbrance on property, deals with the property for the purpose of enforcing or giving effect to the security, charge or encumbrance, his dealings with it shall be treated as if they were done through him as nominee by the company entitled to the property subject to the security, charge or encumbrance, and this subparagraph shall apply to the dealings of any person appointed to enforce or give effect to the security, charge or encumbrance as receiver and manager as it applies to the dealings of the person so entitled.

Meaning  
of transfer.

6. (1) Subject to this Schedule, there is a transfer of property for the purposes of this Schedule—

- (a) where property is sold, exchanged, conveyed or otherwise disposed of in any manner whatsoever (including by way of gift), whether or not for consideration; or
- (b) on the occasion of the loss, destruction or extinction of property whether or not any sum by way of compensation or otherwise, or under a policy of insurance, is received in respect of the loss, destruction or extinction of the property; or
- (c) on the abandonment, surrender, cancellation or forfeiture of, or the expiration of substantially all rights to, property, including the surrender of shares or debentures on the dissolution of a company.

(2) There is no transfer of property for the purposes of this Schedule—

- (a) in the case of the transfer of property for the purpose only of securing a debt or a loan, or any transfer by a creditor for the purpose only of returning property used as security for a debt or a loan; or
- (b) in the case of the issuance by a company of its own shares or debentures.

Transfer  
value.

7. (1) Subject to this Schedule, the transfer value of any property shall be computed by reference to such of the following amounts (if any) as

are appropriate having regard to the manner of the transfer, namely—

- (a) the amount of or the value of the consideration for the transfer of the property;
- (b) sums received in return for the abandonment, forfeiture or surrender of the property;
- (c) sums received as consideration for the use or exploitation of the property;
- (d) sums received by way of compensation for damage or injury to the property or for the loss of the property;
- (e) sums received under a policy of insurance in respect of damage or injury to, or the loss or destruction of, the property;
- (f) any amount by which the liability of a company to a person entitled to property by way of security or to the benefit of a charge or encumbrance is reduced as a result of dealings with the property for the purposes of enforcing or giving effect to the security, charge or encumbrance, together with any amount received by the company out of the proceeds of such dealings.

(2) Subject to this Schedule, for the purpose of computing the transfer value of any property there shall be deducted the incidental costs to the transferor of making the transfer.

(3) In any case where no amount is ascertainable under this Schedule as the transfer value of any property the transfer value of the property shall be deemed to be nil.

Adjusted  
cost.

8. (1) Subject to this Schedule, the adjusted cost of any property is—

- (a) the amount of or value of the consideration for the acquisition or construction of the property;
- (b) the amount of any expenditure wholly and exclusively incurred on the property at any time after its acquisition by or on behalf

of the transferor for the purpose of enhancing or preserving the value of the property, being expenditure reflected in the state or nature of the property at the time of the transfer;

- (c) the amount of any expenditure wholly and exclusively incurred at any time after the acquisition of the property by the transferor establishing, preserving or defending the title to, or a right over, the property; and
- (d) the incidental costs to the transferor of acquiring the property.

(2) For the purpose of computing the adjusted cost of any property, any amount computed shall be reduced by such amounts as have been allowed as deductions under subsection (2) of section 15 of this Act.

(3) Where any company issues to any of its shareholders shares—

- (a) that do not constitute a dividend under paragraph (d) or (e) of subsection (1) of section 7 of this Act, the cost of the shares—
  - (i) shall be the sum paid for the shares; or
  - (ii) if no sum is paid for the shares, shall be deemed to be nil,
 and the shareholder shall allocate, in the manner prescribed, the cost of his existing shares between such old shares and such new shares; or
- (b) that constitute, wholly or partly, a dividend under either of those paragraphs, such amount as constitutes a dividend shall be treated as part of the cost of the shares, and the shareholder shall allocate, in the manner prescribed, the cost of his existing shares between such old shares and such new shares.

(4) Where there is a part transfer of property the adjusted cost of the property shall be allocated

to the part transferred in accordance with any just and reasonable method approved by the Commissioner.

(5) The Commissioner may make rules for the purposes of subparagraph (3) of this paragraph prescribing the manner of allocation to be prescribed under that subparagraph.

Market  
value.

9. (1) Where property is acquired or transferred—

- (a) otherwise than by way of a bargain made at arms length;
- (b) by way of a gift in whole or in part;
- (c) for a consideration that cannot be valued;  
or
- (d) as the result of a transaction between persons who are related,

then, for the purposes of—

- (i) paragraph 7 of this Schedule, the amount of the consideration for the transfer of the property shall be deemed to be equal to the market value of the property at the time of the transfer; and
- (ii) paragraph 8 of this Schedule, the amount of the consideration for the acquisition of the property shall be deemed to be equal to the market value of the property at the time of the acquisition or to the amount of the consideration used in computing stamp duty payable on the transfer by which the property was acquired, whichever is the lesser.

(2) Property is acquired or transferred by way of a bargain at arms length only if the consideration is determined as between an independent willing buyer and an independent willing seller.

(3) The Commissioner may determine the market value of any property, and a reference in this paragraph to the market value of any property is a reference to the price which the property would fetch if sold in the open market as so determined.

Incidental costs.

10. For the purposes of subparagraph (2) of paragraph 7 and subparagraph (1) (d) of paragraph 8 of this Schedule, the incidental costs of the acquisition or transfer of any property shall consist of expenditure wholly and exclusively incurred by the company acquiring the property or the transferor for the purposes of the acquisition or transfer, as the case may be, of the property being—

- (a) fees, commission or remuneration paid for the professional services of any surveyor, valuer, accountant, agent or legal adviser;
- (b) costs of transfer (including stamp duty);
- (c) in the case of an acquisition, the cost of acquisition (including mortgage costs) and the cost of advertising to find a seller, and costs reasonably incurred for the purposes of this Schedule in making any valuation or in ascertaining market value;
- (d) in the case of a transfer, the cost of advertising to find a buyer and costs reasonably incurred for the purposes of this Schedule in making any valuation or in ascertaining market value; and
- (e) any other costs which the Commissioner may allow as being just and reasonable.

Amounts not allowable in computing transfer value or adjusted cost.

11. No amount shall be allowed—

- (a) under subparagraph (2) of paragraph 7 of this Schedule as part of the incidental costs of making a transfer; or
- (b) under paragraph 8 of this Schedule as part of the adjusted cost of any property,

if that amount has been or is otherwise allowed as a deduction in computing gains or profits chargeable to tax under paragraph (a) of subsection (2) of section 3 of this Act.

Transfer or acquisition of property with other property.

12. (1) Where property is transferred or acquired together with other property in pursuance of one bargain, then notwithstanding that separate prices are, or purport to be, agreed for separate

items of that property, the Commissioner may determine what part of the adjusted cost or the transfer value is reasonably attributable to each of the properties involved, which determination shall be binding on both the transferor and the transferee of the property.

(2) Any person aggrieved by an apportionment of any amount or sum by the Commissioner under subparagraph (1) of this paragraph may appeal therefrom to a local committee.

**Exemption.**

13. (1) No gain or loss shall be included in the computation of income under paragraph (f) of subsection (2) of section 3 of this Act in the case of a transfer of property in exchange for other property that is necessitated by, and takes place pursuant to, a transaction involving the incorporation, recapitalization, acquisition, amalgamation, separation, dissolution or any similar restructuring of corporate identity involving one or more companies (to the extent otherwise permitted by law) found by the Minister in his discretion to be in the public interest:

Provided that following all such exchanges, the transferor's cost of the property acquired by him shall be the cost of the property transferred, except that the cost to any company of property received by it in exchange for the issuance of its own shares or debentures shall be the cost to the issuer of such property received.

(2) As a condition of making his finding that any one of the transactions referred to in subparagraph (1) of this paragraph is in the public interest, the Minister may require one or more of the parties to the transaction to agree, for the purposes of this Act, as to the treatment of any charge, deduction or other item, present or future, involved in or arising out of the transaction, including, without limitation, the treatment of any property received as a dividend, the charge of any gain or loss to income, the cost or valuation of any property, the allocation or cost or value between different properties, and the accounting treatment of any item.

(3) Any agreement made pursuant to subparagraph (2) of this paragraph shall, for the purposes of this Act, be binding on such party, and its successors in title, as to matters covered by the agreement.

### PART III—SALES TAX

3. The Sales Tax Act, 1973, is hereby amended—

Amendment  
of No. 7  
of 1973.

(a) in section 4—

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

(ii) by the deletion of paragraph (c);

(b) in section 14, by the deletion of subsection (1) and the substitution therefor of the following subsection—

(1) Tax chargeable under paragraph (a) of section 4 of this Act shall become due at the time the taxable goods concerned are first sold 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.;

(c) in section 22—

(i) in subsection (1), by the deletion of paragraph (b) and the substitution therefor of the following paragraph—

(b) taxable goods have been manufactured in or imported into Kenya and tax has been paid in respect of such goods and such goods have been subsequently sold to a registered

manufacturer who has satisfied the Commissioner that such goods have been used in, wrought into, or attached to, manufactured goods that have been sold or exported;;

(ii) in subsection (2), by the deletion of the words "by the person claiming the refund" and the substitution therefor of the words "by a registered manufacturer, or exporter,;"

(d) by the repeal of section 24;

(e) in the First Schedule, by the deletion of Part II and the substitution therefor of a new Part in the form contained in the First Schedule to this Act;

(f) in the Second Schedule—

(i) by the insertion, in appropriate numerical order, of the following new items—

15	15.13	Margarine, imitation lard and other prepared edible fats.
19	19.07	Bread.;

(ii) by the deletion of Tariff Number 37.01B;

(iii) by the deletion, from Tariff Number 87.01, of the expression "B. Other.;"

(iv) by the deletion, from Tariff Number 87.06 (Part), of the letter "B" relating to Tariff Number 87.01;

(v) by the deletion, from Tariff Number 87.14, of the letter and brackets "(P)";

(vi) by the deletion, from Part II, of the following—

No. 26/1971. "Traditional liquor". As defined in the Traditional Liquor Act, 1971.

#### PART IV—TRADITIONAL LIQUOR TAX

4. The Traditional Liquor Act is hereby amended—

(a) by the repeal of section 24;

(b) by the deletion, from subsection (3) of section 25, of the proviso.

## PART V—EXCISE TARIFF

5. The Excise Tariff Act is hereby amended—

Amendment of  
Cap. 474.

(a) in section 6—

(i) by the deletion, from subsection (1), 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, after paragraph (b), of the following new paragraph—

(c) to the Armed Forces Canteen Organization,;

(b) in the Schedule, by the deletion of items 7, 10 and 11.

## PART VI—CUSTOMS TARIFF

6. (1) The third column of the First Schedule to the Customs Tariff Act, is hereby amended, in relation to the tariff numbers and sub-headings specified in the first column of the Second Schedule to this Act, and relating to the articles respectively specified in the second column of the Second Schedule to this Act, in the manner specified in the third column of the Second 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 22.02 (which relates to lemonade, etc.) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
22.02 ..	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.	30%	Free	Free

(b) by substituting for Tariff Number 22.03 (which relates to beer) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
22.03 ..	Beer made from malt .. .. .	50%	Free	Free

(c) by substituting for Tariff Number 22.07 (which relates to other fermented beverages) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
22.07 ..	Other fermented beverages (for example, cider, perry and mead):			
	A. Beer not made from malt .. .. .	Per litre Sh. 4	Free	Free
	B. Other .. .. .	Per litre Sh. 4	Free	Free

(d) by substituting for Tariff Number 22.09 (which relates to spirits) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
22.09 ..	Spirits (other than those of heading No. 22.08); liqueurs, and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:			
	A. Spirits (other than those of heading No. 22.08), for example, vodka, whisky, rum, gin, geneva, brandy and concentrates of such spirits.	Per proof litre Sh. 50	Free	Free
	B. Liqueurs and other spirituous beverages and "concentrated extracts".	Per litre Sh. 50	Free	Free

(e) by substituting the word "Commissioner-General" for the word "Commissioner" where it appears in Tariff Numbers 30.03B and 30.03C;

(f) by substituting for Tariff Number 32.09 (which relates to varnishes, lacquers and distempers) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
32.09 ..	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined in Note 4 to this Chapter:			
	A. Water pigments of the kind used for finishing leather.	10%	Free	Free
	B. Other .. .. .	40%	Free	Free

(g) by substituting for Tariff Number 36.06 (which relates to matches) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
36.06 ..	Matches (excluding Bengal matches) ..	65%	Free	Free

(h) by substituting for Tariff Number 40.11 (which relates to rubber tyres and tubes) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
40.11 ..	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:			
	A. For vehicles of heading No. 87.01	Free	Free	Free
	B. For vehicles of heading No. 84.23	10%	Free	Free
	C. Other .. .. .	30%	Free	Free

(i) by substituting for Tariff Number 58.04 (which relates to woven pile fabrics) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
58.04 ..	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05).	45%	Free	Free

(j) by substituting for Tariff Number 61.02 (which relates to women's and girls' outer garments) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
61.02 ..	Women's, girls' and infants' outer garments.	50%	Free	Free

(k) by substituting for Tariff Number 61.06 (which relates to shawls, scarves, etc.,) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
61.06 ..	Shawls, scarves, mufflers, mantillas, veils and the like.	50%	Free	Free

(l) by substituting for Tariff Number 67.03 (which relates to products used in making wigs) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
67.03 ..	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair, or other textile materials, prepared for use in making wigs and the like.	30%	Free	Free

(m) by substituting for Tariff Number 69.09 (which relates to ceramic receptacles) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
69.09 ..	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:			
	A. Industrial or for agricultural use	Free	Free	Free
	B. For laboratory use .. .. .	10%	Free	Free
	C. Other .. .. .	30%	Free	Free

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

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
73.13 ..	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:			
	A. Corrugated .. .. .	30%	Free	Free
	B. Flat, including coils:			
	(1) Galvanized .. .. .	30%	Free	Free
	(2) Uncoated:			
	(a) Of a thickness of 0.355 mm or less .. .. .	10%	3%	Free
	(b) Other .. .. .	10%	Free	Free
	C. Enamelled printed, lithographed, embossed or lacquered.	30%	Free	Free
	D. Other .. .. .	10%	Free	Free

(o) by substituting for Tariff Number 73.29 (which relates to chains) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
73.29 ..	Chains and parts thereof, of iron or steel:			
	A. Bicycle and motor cycle chains ..	Each Sh. 1/50 or 30%	Free	Free
	B. Other .. .. .	10%	Free	Free

(p) by substituting for Tariff Number 82.01 (which relates to hand tools) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:			
	A. Scythes, sickles and knives of a kind used in agriculture.	Free	Free	Free
	B. Other .. .. .	10%	Free	Free

(q) by substituting for Tariff Number 83.02 (which relates to base metal fittings) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blades, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hatracks, hatpegs, brackets and the like:			
	A. Hinges, door and window fittings, other than those of heading No. 83.02B.	15%	Free	Free
	B. Road motor vehicle parts ..	33½%	Free	Free
	C. Other .. .. .	30%	Free	Free

(r) by substituting for Tariff Number 83.07 (which relates to lamps) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85.22):			
	A. Street Lamps .. .. .	Free	Free	Free
	B. Locomotive and railway rolling-stock lanterns.	Free	Free	Free
	C. Hurricane lamps of a type which burn oil by means of a wick.	30%	Free	Free
	D. Other .. .. .	30%	Free	Free

(s) by substituting for Tariff Number 84.17 (which relates to certain laboratory machinery for the treatment of materials by heating) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:			
	A. Instantaneous and storage water heaters.	15%	3%	Free
	B. Other .. .. .	10%	Free	Free

(r) by substituting for Tariff Number 84.21 (which relates to certain mechanical appliances) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines:			
	A. Road motor vehicle parts ..	33½%	Free	Free
	B. Fire extinguishers .. .. .	Free	Free	Free
	C. Other .. .. .	10%	Free	Free

(u) by substituting for Tariff Number 84.24 (which relates to agricultural and horticultural machinery) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:			
	A. Lawn and sports ground rollers ..	10%	Free	Free
	B. Other .. .. .	Free	Free	Free

(v) by substituting for Tariff Number 87.01 (which relates to tractors) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
87.01 ..	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys.	Free	Free	Free

(w) by substituting for Tariff Number 87.06 (which relates to motor vehicle parts) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
87.06 ..	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03:			
	A. Specialized parts of vehicles of heading Nos. 87.01, 87.02B or 87.03A and D.	Free	Free	Free
	B. Specialized parts of vehicles of heading No. 87.03B and C.	10%	Free	Free
	C. Parts of vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	15%	Free	Free
	D. Other .. .. .	33½%	Free	Free

(x) by substituting the words “heading No.” for the word “sub-heading” where it appears in heading Nos. 90.01A and 90.02A;

(y) by substituting for Tariff Number 96.02 (which relates to brooms and brushes) the following—

Tariff No.	Tariff Heading	Fiscal Entry	Import Duty	
			Full	E.E.C.
96.02 ..	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:			
	A. Specialized parts of industrial machinery and appliances.	10%	Free	Free
	B. Other .. .. .	33½%	Free	Free

(z) by the insertion, in the column headed “Fiscal Entry”, of an asterisk immediately before the word “Free” in relation to Tariff Numbers 84.01; 84.02; 84.03; 84.04; 84.05; 84.07; 84.08B; 84.11A; 84.12A; 84.13;

84.14; 84.15A; 84.16; 84.19B (1); 84.23; 84.29; 84.30A; 84.31; 84.33; 84.34B; 84.35B; 84.36; 84.37A; 84.38B; 84.40B; 84.42; 84.43; 84.44; 84.45; 84.46; 84.47; 84.48; 84.56; 84.60; 84.61A; 84.65A; 85.01A; 85.04A; 85.18A and 85.28A, and by the insertion, at the foot of each page or, as the case may be, before the next subsequent Chapter appearing on such page, where such asterisk has been inserted, the asterisk and words “\*See Second Schedule of suspended fiscal entry.” wherever such asterisk and words do not already appear.

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

- (a) by the deletion of Related Heading Numbers 40.11A (1) and 40.11C (1);
- (b) by the substitution for Related Heading Number 48.14 (which relates to writing blocks, envelopes, etc.) of the following—

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
48.14	Writing blocks, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	6½%	6½%

(c) by the deletion of Related Heading Number 85.20A and the substitution therefor of the Related Headings set forth in the Third Schedule to this Act.

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

- (a) in Part A by substituting for sub-item (f) of Item 3 the following—
  - (f) kerosene and aviation spirit imported or purchased by the East African Airways Corporation solely for use in aircraft engines;
  - (g) distillate fuels and residual fuel oils imported or purchased by the East African Railways Corporation solely for use in locomotives and marine engines.;

(b) in Part B by substituting for paragraph (2) of Item 1 the following—

(2) Kerosene and aviation spirit imported or purchased before clearance through the Customs solely for use in aircraft engines by any airline designated under an air services agreement between the Government and a foreign government.

## FIRST SCHEDULE

(s. 3 (e))

## PART II

The articles and goods listed in the Customs Tariff Act, in relation to the Tariff Numbers specified in column (2) of the following table shall be charged to tax at the rates respectively specified in columns (4) and (5) of the said table.

COLUMN (1)	COLUMN (2)	COLUMN (3)	COLUMN (4)	COLUMN (5)
Item	Tariff No.	Relating to	Quantity	Rate of Tax
1.	22.01A	Waters including aerated waters	} Taxable Value	20%
2.	22.02	Non-alcoholic beverages		20%
3.	22.03	Beer made from malt	Per litre	Sh. 1.42
4.	22.05	Wine	} Taxable Value	15%
5.	22.06	Vermouth		15%
6.	22.07A	Beer not made from malt	} Taxable Value	25%
7.	22.07B	Other fermented beverages		15%
8.	22.08B	Ethyl alcohol other than denatured spirits	} Taxable Value	15%
9.	22.09	Spirits and liqueurs		15%
10.	24.02A	Cigars, cheroots and cigarillos	Taxable Value	30%
11.	24.02B	Cigarettes	(excluding excise duty) Taxable Value	30%
12.	24.02D	Other manufactured tobacco	(excluding excise duty) Taxable Value	30%
13.	27.10B	Motor spirit	Per thousand litres.	Sh. 405
14.	27.10G(1)	Lubricating oil	Per litre	Sh. 0.35
15.	27.10G(2)	Lubricating grease	Per kilogram	Sh. 0.60
16.	27.11	Petroleum gases	Per kilogram	Sh. 0.20
17.	27.17	Electric current	Per kilowatt hour	Sh. 0.01
18.	33.05B	Solutions of essential oils	} Taxable Value	20%
19.	33.06A	Toilet waters containing alcohol		20%
20.	33.06F	Other perfumery and cosmetics		20%

## FIRST SCHEDULE—(Contd.)

COLUMN (1)	COLUMN (2)	COLUMN (3)	COLUMN (4)	COLUMN (5)
Item	Tariff No.	Relating to	Quantity	Rate of Tax
21.	36.06	.. Matches .. .. .	} Taxable Value	20%
22.	37.01B	.. Photographic plates and film .. ..		20%
23.	37.02	.. Films in rolls .. .. .		20%
24.	37.03	.. Sensitized paper .. .. .		20%
25.	39.07G	.. Plastic articles of personal adornment ..		20%
26.	42.01	.. Saddlery and harness .. .. .		20%
27.	42.02	.. Travel goods, etc. .. .. .		20%
28.	43.03/04B	.. Articles of furskin .. .. .		20%
29.	44.27A	.. Wooden articles of personal adornment		20%
30.	69.13A	.. Ceramic articles of personal adornment		20%
31.	70.19	.. Glass articles of personal adornment ..		20%
32.	71.01	.. Unmounted pearls .. .. .		20%
33.	71.02	.. Precious and semi-precious stones ..		20%
34.	71.03	.. Synthetic or reconstructed precious and semi-precious stones .. .. .		20%
35.	71.11	.. Waste of precious metal .. .. .		20%
36.	71.12	.. Jewellery of precious metal .. .. .		20%
37.	71.13	.. Other jewellery of precious metal ..		20%
38.	71.15	.. Articles incorporating precious stones		20%
39.	71.16	.. Imitation jewellery .. .. .		20%
40.	83.10	.. Beads and bangles of base metal ..		20%
41.	84.15B	.. Domestic refrigerators .. .. .		20%
42.	84.22	.. Lifting and handling equipment ..		20%
43.	84.40A	.. Domestic laundry equipment .. ..		20%
44.	85.06	.. Domestic electrical appliances .. ..		20%
45.	85.14	.. Microphones, loudspeakers and ampli- fiers .. .. .		20%
46.	85.22A	.. Mixing units for sound reproduction ..		20%
47.	87.02A	.. Passenger-carrying motor cars .. ..		15%
48.	89.01	.. Ships, boats, etc. .. .. .		20%
49.	90.07B	.. Cameras .. .. .		20%
50.	90.08	.. Cinematographic cameras, projectors, sound recorders and sound repro- ducers .. .. .		20%
51.	90.09B	.. Non-industrial image projectors .. ..		20%
52.	91.01	.. Watches .. .. .		20%
53.	91.02	.. Clocks .. .. .		20%
54.	91.04	.. Other clocks .. .. .		20%
55.	91.05	.. Time of day apparatus .. .. .		20%
56.	91.06	.. Time switches .. .. .		20%
57.	91.07	.. Watch movements .. .. .		20%
58.	91.08	.. Clock movements .. .. .		20%
59.	91.09	.. Watch cases .. .. .		20%
60.	91.10	.. Clock cases .. .. .		20%
61.	91.11	.. Other clock and watch parts .. ..		20%
62.	92.11	.. Gramophones, dictating machines and other sound recorders and repro- ducers .. .. .		20%
63.	92.12C	.. Gramophone records .. .. .		20%

## FIRST SCHEDULE—(Contd.)

COLUMN (1)	COLUMN (2)	COLUMN (3)	COLUMN (4)	COLUMN (5)
Item	Tariff No.	Relating to	Quantity	Rate of Tax
63.	92.12D	Other sound or similar recordings, prepared record blanks, prepared tapes, etc.	} Taxable Value	20%
64.	92.13	Parts and accessories of gramophones, etc.		20%
65.	95.01/08A	Carved articles of personal adornment		20%
66.	98.14	Scent and toilet sprays		20%

## SECOND SCHEDULE

(s. 6(1))

Tariff No.	Relating to	Amendment
04.02A	Human milk substitutes	for "Free" substitute "10%".
05.04A	Sausage casings	for "Free" substitute "10%".
05.06	Waste of raw hides or skins	for "Free" substitute "10%".
05.07	Skins and other parts of birds	for "Free" substitute "10%".
05.08	Bones, etc.	for "Free" substitute "10%".
05.09	Horns, antlers, hooves, etc.	for "Free" substitute "10%".
05.10	Ivory, unworked	for "Free" substitute "10%".
05.11	Tortoise-shell	for "Free" substitute "10%".
05.12	Coral and similar substances	for "Free" substitute "10%".
05.14B.	Other animal products used in the preparation of pharma- ceuticals.	for "Free" substitute "10%".
05.15B.	Fish ova	for "Free" substitute "10%".
06.01	Bulbs, tubers, etc.	for "Free" substitute "10%".
06.02	Other live plants	for "Free" substitute "10%".
09.01A	Raw coffee	for "Free" substitute "10%".
10.05	Maize	for "*Free" substitute "*10%".
10.06	Rice	for "Per 100 kg. Sh. 26/50" substitute "5%".
10.07A	Millet and grain sorghum	for "Free" substitute "10%".
11.08	Starches; inulin	for "*Free" substitute "*10%".
12.01A	Linseed	for "*Free" substitute "*10%".
12.07A	Pyrethrum flowers	for "Free" substitute "10%".
12.09	Cereal, straw and husks	for "Free" substitute "10%".
12.10	Mangolds, swedes, etc.	for "Free" substitute "10%".
13.02	Shellac, seedlac, etc.	for "Free" substitute "10%".
15.02A	Tallow (including "premier jus")	for "Free" substitute "10%".
15.03	Lard stearin, etc.	for "Free" substitute "10%".
15.04	Fats and oils of fish	for "Free" substitute "10%".
15.07A	Linseed oil	for "*Free" substitute "*10%".
15.07B.	Hempseed oil, etc.	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
15.08 .. ..	Animal and vegetable oils, boiled, etc.	for "Free" substitute "10%".
15.09 .. ..	Degras .. .. .	for "Free" substitute "10%".
15.10 .. ..	Fatty acids, acid oils, etc. ..	for "Free" substitute "10%".
15.11 .. ..	Glycerol and glycerol lyes ..	for "Free" substitute "10%".
15.12 .. ..	Animal or vegetable oils and fats not further prepared.	for "Per kg. Sh. 1/35 or 40%" substitute "40%".
15.14 .. ..	Spermaceti, crude, pressed or refined.	for "Free" substitute "10%".
15.15 .. ..	Beeswax and other insect waxes	for "Free" substitute "10%".
15.16 .. ..	Vegetable waxes .. .. .	for "Free" substitute "10%".
15.17 .. ..	Residues resulting from the treatment of fatty substances.	for "Free" substitute "10%".
18.04 .. ..	Cocoa butter .. .. .	for "Per kg. Sh. 1/35 or 40%" substitute "40%".
19.08A .. ..	Biscuits .. .. .	for "Per kg. Sh. 3/65 or 50%" substitute "50%".
20.05 .. ..	Jams, fruit jellies, etc. .. ..	for "Per kg. Sh. 2/20 or 50%" substitute "50%".
21.06C.. ..	Other natural yeast .. .. .	for "Free" substitute "10%".
21.07A .. ..	Milk foods specially prepared for infants.	for "Free" substitute "10%".
22.01A .. ..	Waters .. .. .	for "Per litre Sh. 1" substitute "30%".
22.01B.. ..	Other waters, ice and snow ..	for "Free" substitute "10%".
22.05A(1) ..	Still wine, not in bottle .. ..	for "Per litre Sh. 3/50 or 66 $\frac{2}{3}$ %" substitute "Per litre Sh. 3/50 or 75%".
22.05A(2) ..	Still wine, in bottle .. .. .	for "Per litre Sh. 4/29 or 66 $\frac{2}{3}$ %" substitute "Per litre Sh. 4/40 or 75%".
22.05B(1) ..	Champagne .. .. .	for "Per litre Sh. 6/91 or 66 $\frac{2}{3}$ %" substitute "Per litre Sh. 7/35 or 75%".
22.05B(2) ..	Other sparkling wine .. .. .	for "Per litre Sh. 4/82 or 66 $\frac{2}{3}$ %" substitute "Per litre Sh. 5/15 or 75%".
22.06A .. ..	Vermouths, etc., not in bottle..	for "Per litre Sh. 3/50 or 66 $\frac{2}{3}$ %" substitute "Per litre Sh. 3/50 or 75%".
22.06B.. ..	Vermouths, etc., in bottle .. ..	for "Per litre Sh. 4/18 or 66 $\frac{2}{3}$ %" substitute "Per litre Sh. 4/40 or 75%".
22.08B.. ..	Other spirits .. .. .	for "Per proof litre Sh. 44" substitute "Per proof litre Sh. 50".
23.01 .. ..	Flours and meals, of meat of fats, etc.	for "Free" substitute "10%".
23.02 .. ..	Bran, sharps and other residues, etc.	for "Free" substitute "10%".
23.03 .. ..	Beet-pulp, bagasse, etc. .. ..	for "Free" substitute "10%".
23.04 .. ..	Oil-cake, etc. .. .. .	for "Free" substitute "10%".
23.05 .. ..	Wine lees; argol .. .. .	for "Free" substitute "10%".
23.06 .. ..	Products of animal origin used for animal food n.e.s.	for "Free" substitute "10%".
23.07B.. ..	Animal feeds other than preparations put up as pet foods.	for "Free" substitute "10%".
25.01 .. ..	Common salt, etc. .. .. .	for "Per 100 kg. Sh. 4/40 or 30%" substitute "30%".
25.02 .. ..	Unroasted iron pyrites .. ..	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
25.03 .. ..	Sulphur .. ..	for "Free" substitute "10%".
25.04 .. ..	Natural graphite .. ..	for "Free" substitute "10%".
25.05 .. ..	Natural sands .. ..	for "Free" substitute "10%".
25.07 .. ..	Clay, etc. .. ..	for "Free" substitute "10%".
25.08 .. ..	Chalk .. ..	for "Free" substitute "10%".
25.09 .. ..	Earth colours .. ..	for "Free" substitute "10%".
25.10 .. ..	Natural calcium phosphates, etc.	for "Free" substitute "10%".
25.11 .. ..	Natural barium sulphate, etc. ..	for "Free" substitute "10%".
25.12 .. ..	Siliceous fossil meals, etc. ..	for "Free" substitute "10%".
25.13 .. ..	Pumice stone; emery, etc. ..	for "Free" substitute "10%".
25.14A .. ..	Slate powder and waste .. ..	for "Free" substitute "10%".
25.19 .. ..	Magnesite .. ..	for "Free" substitute "10%".
25.24 .. ..	Asbestos .. ..	for "Free" substitute "10%".
25.26 .. ..	Mica .. ..	for "Free" substitute "10%".
25.28 .. ..	Natural crylite and chiolite ..	for "Free" substitute "10%".
25.29 .. ..	Natural arsenic sulphides .. ..	for "Free" substitute "10%".
25.30 .. ..	Crude natural borates, etc. ..	for "Free" substitute "10%".
25.31 .. ..	Felspar, lucite, etc. .. ..	for "Free" substitute "10%".
25.32 .. ..	Strontianite, etc. .. ..	for "Free" substitute "10%".
26.01 .. ..	Metallic ores and concentrates ..	for "Free" substitute "10%".
26.02 .. ..	Waste from manufacture of iron and steel.	for "Free" substitute "10%".
26.03 .. ..	Ash and residues containing metals.	for "Free" substitute "10%".
26.04 .. ..	Other slag and ash .. ..	for "Free" substitute "10%".
27.01 .. ..	Coal .. ..	for "Free" substitute "10%".
27.02 .. ..	Lignite .. ..	for "Free" substitute "10%".
27.03 .. ..	Peat .. ..	for "Free" substitute "10%".
27.04 .. ..	Coke .. ..	for "Free" substitute "10%".
27.05 .. ..	Retort carbon .. ..	for "Free" substitute "10%".
27.06 .. ..	Tar .. ..	for "Free" substitute "10%".
27.07 .. ..	Oils distilled from coal tar ..	for "Free" substitute "10%".
27.08 .. ..	Pitch .. ..	for "Free" substitute "10%".
27.09 .. ..	Crude oil .. ..	for "Per cubic metre at 20°C Sh. 361/65" substitute "Per cubic metre at 20°C Sh. 600".
27.10A .. ..	Partly refined petroleum .. ..	for "Per cubic metre at 20°C Sh. 361/65" substitute "Per cubic metre at 20°C Sh. 600".
27.10B .. ..	Motor spirit .. ..	for "Per cubic metre at 20°C Sh. 361/65" substitute "Per cubic metre at 20°C Sh. 600".
27.10C .. ..	Kerosene .. ..	for "Per cubic metre at 20°C Sh. 131/60" substitute "Per cubic metre at 20°C Sh. 140".
27.10D(2) .. ..	Light amber gasoil .. ..	for "Per cubic metre at 20°C Sh. 287/30" substitute "Per cubic metre at 20°C Sh. 400".
27.11 .. ..	Petroleum gases .. ..	for "Per kg. Cents 18" substitute "Per kg. Cents 20".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
27.13 .. ..	Paraffin wax, etc. .. ..	for "Free" substitute "10%".
27.14 .. ..	Petroleum bitumen, etc. .. ..	for "Free" substitute "10%".
27.15 .. ..	Natural bitumen and asphalt .. ..	for "Free" substitute "10%".
28.01/58C .. ..	Other inorganic compounds .. ..	for "Free" substitute "10%".
29.01/45D .. ..	Other organic compounds .. ..	for "Free" substitute "10%".
32.02 .. ..	Tannins, etc. .. ..	for "Free" substitute "10%".
32.03 .. ..	Synthetic tanning substances .. ..	for "Free" substitute "10%".
32.04B .. ..	Other natural colouring matter .. ..	for "Free" substitute "10%".
32.05B .. ..	Other synthetic dyestuffs .. ..	for "Free" substitute "10%".
32.06B .. ..	Other colour lakes .. ..	for "Free" substitute "10%".
32.07B .. ..	Other colouring matter .. ..	for "Free" substitute "10%".
32.08 .. ..	Prepared pigments .. ..	for "Free" substitute "10%".
32.13A .. ..	Printing ink .. ..	for "Per kg. Cents 88 or 30%" substitute "30%".
33.06A .. ..	Toilet waters containing alcohol .. ..	for "Per litre Sh. 50 or 100%" substitute "100%".
34.01 .. ..	Soap, etc. .. ..	for "Per 100 kg. Sh. 194 or 40%" substitute "40%".
34.03C(1) .. ..	Other liquid lubricating preparations, .. ..	for "Per cubic metre Sh. 220" substitute "20%".
34.04B .. ..	Artificial waxes, not used for cosmetic manufacture, .. ..	for "Free" substitute "10%".
35.01 .. ..	Casein, etc. .. ..	for "Free" substitute "10%".
35.02 .. ..	Albumins, etc. .. ..	for "Free" substitute "10%".
35.03B .. ..	Gelatin derivatives other than gelatin, .. ..	for "Free" substitute "10%".
35.04 .. ..	Peptones .. ..	for "Free" substitute "10%".
35.05 .. ..	Dextrins .. ..	for "Free" substitute "10%".
35.06B .. ..	Other glues .. ..	for "Free" substitute "10%".
36.01 .. ..	Propellent powders .. ..	for "Free" substitute "10%".
36.02 .. ..	Prepared explosives .. ..	for "Free" substitute "10%".
36.03 .. ..	Mining, blasting and safety fuses .. ..	for "Free" substitute "10%".
36.04 .. ..	Percussion caps, etc. .. ..	for "Free" substitute "10%".
36.05C .. ..	Other pyrotechnic articles .. ..	for "Per kg. Sh. 8/80" substitute "150%".
38.01 .. ..	Artificial graphite .. ..	for "Free" substitute "10%".
38.02 .. ..	Animal black .. ..	for "Free" substitute "10%".
38.03 .. ..	Activated carbon, etc. .. ..	for "Free" substitute "10%".
38.04 .. ..	Ammoniacal gas liquors, etc. .. ..	for "Free" substitute "10%".
38.05 .. ..	Tall oil .. ..	for "Free" substitute "10%".
38.06 .. ..	Concentrated sulphite lye .. ..	for "Free" substitute "10%".
38.07 .. ..	Spirits of turpentine, etc. .. ..	for "Free" substitute "10%".
38.08 .. ..	Rosin and resin acids .. ..	for "Free" substitute "10%".
38.09 .. ..	Wood tar, etc. .. ..	for "Free" substitute "10%".
38.10 .. ..	Vegetable pitch, etc. .. ..	for "Free" substitute "10%".
38.12 .. ..	Prepared glazings, dressings, etc. .. ..	for "Free" substitute "10%".
38.13 .. ..	Pickling preparations for metal surfaces, .. ..	for "Free" substitute "10%".
38.14B .. ..	Anti-knock preparations .. ..	for "Free" substitute "10%".
38.15 .. ..	Prepared rubber accelerators .. ..	for "Free" substitute "10%".
38.16 .. ..	Prepared culture media .. ..	for "Free" substitute "10%".
38.18 .. ..	Composite solvents and thinners for varnishes, etc. .. ..	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
38.19I ..	Other chemical products ..	for "Free" substitute "10%".
39.01/06A ..	Artificial resins .. .. .	for "Free" substitute "10%".
39.01/06B ..	Plastic tubing .. .. .	for "Free" substitute "10%".
39.01/06C ..	Plastic packing film .. .. .	for "Free" substitute "10%".
39.07A ..	Plastic belting .. .. .	for "Free" substitute "10%".
39.07C ..	Plastic screws, bolts and washers	for "Free" substitute "10%".
39.07D ..	Plastic apparel .. .. .	for "Each Sh. 3 or 40%" substitute "50%".
39.07H ..	Insulating tape .. .. .	for "Free" substitute "10%".
39.07I ..	Sausage casings .. .. .	for "Free" substitute "10%".
39.07J(2) ..	Plastic bags, other than polyethylene.	for "Free" substitute "10%".
39.07K ..	Plastic dustbins .. .. .	for "Free" substitute "10%".
39.07M ..	Plastic tube or pipe fittings ..	for "Free" substitute "10%".
39.07N ..	Plastic laboratory equipment ..	for "Free" substitute "10%".
39.07O ..	Plastic stoppers, lids and cups ..	for "Free" substitute "10%".
39.07P ..	Plastic floats for fishing nets ..	for "Free" substitute "10%".
40.01 ..	Natural rubber latex .. .. .	for "Free" substitute "10%".
40.02 ..	Synthetic rubber latex .. .. .	for "Free" substitute "10%".
40.03 ..	Reclaimed rubber .. .. .	for "Free" substitute "10%".
40.04 ..	Rubber waste .. .. .	for "Free" substitute "10%".
40.05 ..	Rubber plates, sheets and strip, etc.	for "Free" substitute "10%".
40.06A ..	Rubber rings, discs and washers	for "Free" substitute "10%".
40.09 ..	Rubber piping and tubing ..	for "Free" substitute "10%".
40.10 ..	Rubber belting .. .. .	for "Free" substitute "10%".
40.13A ..	Rubber articles of apparel ..	for "Each Sh. 3/50 or 45%" substitute "50%".
40.14A ..	Rubber stoppers and rings, etc.	for "Free" substitute "10%".
40.14B ..	Rubber containers .. .. .	for "Free" substitute "10%".
40.15A ..	Rubber scrap and waste .. .. .	for "Free" substitute "10%".
41.01 ..	Raw hides and skins .. .. .	for "Free" substitute "10%".
41.02/08 ..	Leather .. .. .	for "Per sq. metre Sh. 10/75 or 33½%" substitute "33½%".
42.04 ..	Articles of leather used for industrial purposes.	for "Free" substitute "10%".
42.06A ..	Articles made from gut used in machinery.	for "Free" substitute "10%".
43.01 ..	Raw furskins .. .. .	for "Free" substitute "10%".
43.03/04A ..	Fur articles used in industrial machinery.	for "Free" substitute "10%".
44.07 ..	Wooden railway sleepers .. .. .	for "Free" substitute "10%".
44.21 ..	Wooden packing cases .. .. .	for "Each Sh. 2 or 15%" substitute "20%".
44.22 ..	Wooden casks, etc. .. .. .	for "Free" substitute "10%".
44.25B ..	Wooden tools, etc. .. .. .	for "Free" substitute "10%".
44.26 ..	Wooden spools, cops, bobbins, etc.	for "Free" substitute "10%".
45.01 ..	Natural cork .. .. .	for "Free" substitute "10%".
45.02 ..	Natural cork in blocks, plates, etc.	for "Free" substitute "10%".
45.03/04A ..	Cork fishing floats .. .. .	for "Free" substitute "10%".
45.03/04B ..	Cork stoppers, washers and discs	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
45.03/04C	.. Agglomerated cork used in connection with refrigeration, etc.	for "Free" substitute "10%".
46.02A	.. Straw envelopes for bottles ..	for "Free" substitute "10%".
47.02A	.. Old newspapers and periodicals	for "Free" substitute "20%".
48.01A(2)	.. Paper for the manufacture of corrugated paperboard.	for "**Free" substitute "**10%".
48.01C(1)	.. Bleached cellulose wadding ..	for "Free" substitute "10%".
48.07A	.. Coated paper for use in manufacture of crown corks.	for "Free" substitute "10%".
48.08	.. Filter blocks, slabs and plates, of paper pulp.	for "Free" substitute "10%".
48.14A	.. Envelopes .. .. .	for "**Per 1,000 Sh. 5/25 or 33½% substitute "**40%".
48.15A	.. Other paper for use in manufacture of crown corks.	for "Free" substitute "10%".
48.20	.. Bobbins, spools, cops, etc., of paper.	for "Free" substitute "10%".
48.21A	.. Moulded sheets for packing eggs	for "Free" substitute "10%".
50.09/10	.. Woven fabrics of silk ..	for "Per sq. metre Sh. 5/50 or 45% substitute "45%".
51.01/03B	.. Yarn of man-made fibres ..	for "Per kg. Sh. 1/65 or 30%" substitute "30%".
51.04A(1)	.. Grey and unbleached weftless fabric of man-made fibres for tyre manufacture.	for "Free" substitute "10%".
51.04A(2)	.. Grey and unbleached woven fabrics of man-made fibres.	for "Per sq. metre Sh. 2/50 or 45% substitute "45%".
51.04B	.. Drills and twills .. .. .	for "Per sq. metre Sh. 3/80 or 45% substitute "45%".
52.02	.. Metal woven fabrics .. .. .	for "Per sq. metre Sh. 4/50 or 45% substitute "45%".
53.11/13	.. Woven fabrics of wool or hair ..	for "Per sq. metre Sh. 4/50 or 45% substitute "45%".
54.05B	.. Woven fabrics of flax or ramie ..	for "Per sq. metre Sh. 3/50 or 45% substitute "45%".
55.01/02	.. Cotton, not carded or combed ..	for "Free" substitute "10%".
55.07/09A(1)	.. Grey and unbleached weftless fabric of cotton for tyre manufacture.	for "Free" substitute "10%".
55.07/09A(2)	.. Other grey and unbleached woven fabrics of cotton.	for "Per sq. metre Sh. 2/50 or 45% substitute "45%".
55.07/09D	.. Drills and twills .. .. .	for "Per sq. metre Sh. 3/80 or 45% substitute "45%".
56.01/04A	.. Cellulose acetate cigarette filter tow.	for "Free" substitute "10%".
56.05/06B	.. Yarn of man-made fibres ..	for "Per kg. Sh. 1/65 or 30%" substitute "30%".
57.01/04A	.. Fibres of jute, etc. .. .. .	for "Free" substitute "10%".
59.05A(2)	.. Other nylon fishing nets ..	for "Free" substitute "10%".
59.05B	.. Fruit tree netting .. .. .	for "Free" substitute "10%".
59.06A	.. Loading slings .. .. .	for "Free" substitute "10%".
59.11A	.. Electrical insulating tape ..	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
59.11B	Other rubberized textile fabrics	for "Per sq. metre Sh. 3 or 45%" substitute "45%".
59.13	Elastic fabrics	for "Per sq. metre Sh. 3 or 45%" substitute "45%".
59.15	Textile hosepiping and tubing	for "Free" substitute "10%".
59.16	Textile transmission belts, etc.	for "Free" substitute "10%".
59.17	Textiles used in machinery	for "Free" substitute "10%".
60.03	Stockings, socks, etc.	for "Per pair Sh. 1/50 or 45%" substitute "50%".
60.04	Knitted or crocheted under garments.	for "Each Sh. 3/70 or 45%" substitute "50%".
60.05A	Knitted or crocheted outer garments.	for "Each Sh. 6 or 45%" substitute "50%".
60.05B(1)	Blankets	for "Per sq. metre Sh. 1/10 or 45%" substitute "45%".
60.06A	Knitted or crocheted fabric	for "Per kg. Sh. 36 or 45%" substitute "45%".
60.06B(1)	Stockings and hose	for "Per pair Sh. 1/50 or 45%" substitute "50%".
60.06B(2)	Other knitted or crocheted garments.	for "Each Sh. 3/70 or 45%" substitute "50%".
61.01B	Mens' and boys' outer garments	for "Each Sh. 6 or 45%" substitute "50%".
61.03	Mens' and boys' under garments	for "Each Sh. 3/70 or 45%" substitute "50%".
61.04B	Women's, girls', and infants' under garments.	for "Each Sh. 3/70 or 45%" substitute "50%".
61.07	Ties, cravats, etc.	for "Each Sh. 3/70 or 45%" substitute "50%".
61.08	Collars and other accessories	for "Each Sh. 3/70 or 45%" substitute "50%".
61.09	Corsets, etc.	for "Each Sh. 3/70 or 45%" substitute "50%".
61.10B	Gloves, mittens, etc.	for "Each Sh. 3/70 or 45%" substitute "50%".
62.01	Travelling rugs and blankets	for "Per sq. metre Sh. 1/10 or 45%" substitute "45%".
62.02B	Mosquito nets	for "Free" substitute "10%".
62.05A	Surgeons' face masks	for "Free" substitute "10%".
62.05B	Other sacks and bags	for "Each Sh. 30 or 45%" substitute "45%".
65.03	Felt hats	for "Each Sh. 2 or 40%" substitute "40%".
65.04	Plaited hats	for "Each Sh. 2 or 40%" substitute "40%".
65.05	Knitted or crocheted hats	for "Each Sh. 2 or 40%" substitute "40%".
68.02A	Balls for crushing mills	for "Free" substitute "10%".
68.04	Millstones, etc.	for "Free" substitute "10%".
68.05	Hand polishing stones, etc.	for "Free" substitute "10%".
68.06	Sandpaper, emery paper, etc.	for "Free" substitute "10%".
68.11A	Stone railway sleepers	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
68.12A	.. Asbestos-cement pipes, tubes and fittings.	for “*Free” substitute “*10%”.
68.13A	.. Fabricated asbestos pipes, tubes and fittings.	for “*Free” substitute “*10%”.
68.13C..	.. Fabricated asbestos filter blocks	for “Free” substitute “10%”.
68.15 ..	.. Articles of mica .. .. .	for “Free” substitute “10%”.
69.01 ..	.. Heat insulating bricks, etc. ..	for “Free” substitute “10%”.
69.02 ..	.. Refractory bricks .. .. .	for “Free” substitute “10%”.
69.03 ..	.. Other refractory goods .. ..	for “Free” substitute “10%”.
69.06C..	.. Pipes and conduits .. .. .	for “Free” substitute “10%”.
70.03A ..	.. Solid glass balls .. .. .	for “Free” substitute “10%”.
70.17A ..	.. Laboratory glassware .. .. .	for “Free” substitute “10%”.
70.18 ..	.. Optical glass, etc. .. .. .	for “Free” substitute “10%”.
70.20A ..	.. Glass curtain or furnishing fabric,	for “Per sq. metre Sh. 3 or 45% substitute “45%”.
70.21A ..	.. Glass floats for fishing nets ..	for “Free” substitute “10%”.
71.05 ..	.. Silver .. .. .	for “Free” substitute “10%”.
71.06 ..	.. Rolled silver .. .. .	for “Free” substitute “10%”.
71.07 ..	.. Gold .. .. .	for “Free” substitute “10%”.
71.08 ..	.. Rolled gold .. .. .	for “Free” substitute “10%”.
71.09 ..	.. Platinum .. .. .	for “Free” substitute “10%”.
71.10 ..	.. Rolled platinum .. .. .	for “Free” substitute “10%”.
71.14A ..	.. Articles of precious metal for technical or laboratory use.	for “Free” substitute “10%”.
73.01 ..	.. Pig iron .. .. .	for “Free” substitute “10%”.
73.02 ..	.. Ferro-alloys .. .. .	for “Free” substitute “10%”.
73.03 ..	.. Waste and scrap iron and steel ..	for “Free” substitute “10%”.
73.04 ..	.. Iron and steel shot and grit ..	for “Free” substitute “10%”.
73.05 ..	.. Iron and steel powders .. .. .	for “Free” substitute “10%”.
73.06 ..	.. Iron and steel puddled bars, etc.	for “Free” substitute “10%”.
73.07 ..	.. Iron and steel blooms, billets, etc.	for “Free” substitute “10%”.
73.08 ..	.. Iron and steel coils for re-rolling	for “Free” substitute “10%”.
73.09 ..	.. Iron and steel universal plates ..	for “Free” substitute “10%”.
73.10A(1) ..	.. $\varnothing$ ound bars and rods .. .. .	for “Per tonne Sh. 200 or 30% substitute “30%”.
73.11B ..	.. Iron and steel angles, shapes, etc.	for “Free” substitute “10%”.
73.12B ..	.. Iron and steel hoop and strip, etc.	for “*Free” substitute “*10%”.
73.14 ..	.. Iron or steel wire .. .. .	for “*Free” substitute “*10%”.
73.16 ..	.. Railway track construction material.	for “Free” substitute “10%”.
73.17B ..	.. Cast iron tubes and pipes .. ..	for “Free” substitute “10%”.
73.19 ..	.. Steel hydro-electric conduits ..	for “Free” substitute “10%”.
73.22B ..	.. Other reservoirs, tanks, etc. ..	for “*Free” substitute “*10%”.
73.23 ..	.. Iron and steel casks, drums, etc.	for “Free” substitute “10%”.
73.24 ..	.. Containers for compressed gas ..	for “Free” substitute “10%”.
73.25 ..	.. Stranded wire, cables, etc. .. .	for “Free” substitute “10%”.
73.26 ..	.. Barbed wire .. .. .	for “Free” substitute “10%”.
73.27B ..	.. Iron and steel gauze, cloth, etc.	for “Free” substitute “10%”.
73.30 ..	.. Anchors and grapnels .. .. .	for “Free” substitute “10%”.
73.32C..	.. Iron and steel bolts and nuts ..	for “Free” substitute “10%”.

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
73.38A(3)	Stewpans, saucepans, etc.	for "Each Sh. 1/50 or 37½%" substitute "37½%".
73.40A	Inspection traps, gratings, etc.	for "Free" substitute "10%".
73.40D	Balls for grinding and crushing	for "Free" substitute "10%".
73.40E	Metal pots, etc.	for "Free" substitute "10%".
73.40F	Iron and steel electrical fittings.	for "Free" substitute "10%".
73.40G	Fencing posts, etc.	for "Free" substitute "10%".
73.40H	Crane and hoist hooks	for "Free" substitute "10%".
73.40I	Road studs	for "Free" substitute "10%".
73.40K	Supports for fixed piping	for "Free" substitute "10%".
73.40L	Animal traps	for "Free" substitute "10%".
73.40M(1)(b)	Large tanks and vats	for "*Free" substitute "*10%".
73.40M(2)	Small tanks and vats	for "*Free" substitute "*10%".
74.01	Copper	for "Free" substitute "10%".
74.02	Master alloys	for "Free" substitute "10%".
74.03B	Copper bars, rods, angles, etc.	for "Free" substitute "10%".
74.04B	Copper plates, sheets, etc.	for "Free" substitute "10%".
74.06	Copper powders and flakes	for "Free" substitute "10%".
74.07	Copper tubes and pipes	for "Free" substitute "10%".
74.08	Copper tube and pipe fittings	for "Free" substitute "10%".
74.09	Copper tanks and vats, etc.	for "Free" substitute "10%".
74.11	Copper gauze, cloth, grills, etc.	for "Free" substitute "10%".
74.15B	Copper bolts and nuts, etc.	for "Free" substitute "10%".
74.19A	Copper tanks, vats, etc.	for "Free" substitute "10%".
75.01	Nickel	for "Free" substitute "10%".
75.02	Nickel bars, rods, etc.	for "Free" substitute "10%".
75.03	Nickel plates, sheets, etc.	for "Free" substitute "10%".
75.04	Nickel tubes and pipes	for "Free" substitute "10%".
75.05	Nickel electro-plating anodes	for "Free" substitute "10%".
75.06B	Other non-domestic articles of nickel.	for "Free" substitute "10%".
76.01	Aluminium	for "Free" substitute "10%".
76.02	Aluminium bars, rods, etc.	for "Free" substitute "10%".
76.03A(1)	Thin corrugated aluminium sheets	for "Per sq. metre Sh. 1/60 or 30%" substitute "30%".
76.03C.	Aluminium circles, etc.	for "Per kg. Sh. 3/30 or 33½%" substitute "30%".
76.03E	Other aluminium sheets, etc.	for "Free" substitute "10%".
76.04	Aluminium foil	for "*Free" substitute "*10%".
76.05	Aluminium powders	for "Free" substitute "10%".
76.06	Aluminium tubes and pipes	for "Free" substitute "10%".
76.07	Aluminium tube and pipe fittings	for "Free" substitute "10%".
76.09B	Aluminium tanks, vats, etc.	for "*Free" substitute "*10%".
76.10B	Aluminium casks, drums, cans, etc.	for "Free" substitute "10%".
76.11	Aluminium containers for compressed gas	for "Free" substitute "10%".
76.12B	Aluminium stranded wire, cables etc.	for "Free" substitute "10%".
76.13	Aluminium gauze, cloth, grills, etc.	for "Free" substitute "10%".
76.16A	Aluminium nuts, bolts, etc.	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
76.16B(1)(b)	Aluminium tanks, vats, etc.	for "Free" substitute "10%".
76.16B(2)	Other aluminium tanks, vats, etc.	for "Free" substitute "10%".
77.01	Magnesium	for "Free" substitute "10%".
77.02	Magnesium bars, rods etc.	for "Free" substitute "10%".
77.03	Other articles of magnesium	for "Free" substitute "10%".
77.04	Beryllium	for "Free" substitute "10%".
78.01	Lead	for "Free" substitute "10%".
78.02	Lead bars, rods, etc.	for "Free" substitute "10%".
78.03	Lead plates, sheets, etc.	for "Free" substitute "10%".
78.04	Lead foil	for "Free" substitute "10%".
78.05	Lead tubes and pipes, etc.	for "Free" substitute "10%".
78.06A	Lead containers and tubes	for "Free" substitute "10%".
78.06B	Lead fibres	for "Free" substitute "10%".
79.01	Zinc	for "Free" substitute "10%".
79.02	Zinc bars, rods, etc.	for "Free" substitute "10%".
79.03	Zinc plates, sheets etc.	for "Free" substitute "10%".
79.04B	Zinc tubes and pipes, etc.	for "Free" substitute "10%".
79.06B	Other non-domestic articles of zinc	for "Free" substitute "10%".
80.01	Tin	for "Free" substitute "10%".
80.02	Tin bars, rods, etc.	for "Free" substitute "10%".
80.03	Tin plates, sheets, etc.	for "Free" substitute "10%".
80.04	Tin foil	for "Free" substitute "10%".
80.05	Tin tubes and pipes, etc.	for "Free" substitute "10%".
80.06B	Other non-domestic articles of tin	for "Free" substitute "10%".
81.01	Tungsten	for "Free" substitute "10%".
81.02	Molybdenum	for "Free" substitute "10%".
81.03	Tantalum	for "Free" substitute "10%".
81.04	Other base metals	for "Free" substitute "10%".
82.02B	Saws and saw blades	for "Free" substitute "10%".
82.03D	Hand tools	for "Free" substitute "10%".
82.04B	Hand tools	for "Free" substitute "10%".
82.05	Interchangeable tools for hand tools	for "Free" substitute "10%".
82.06B	Knives and cutting blades for machines	for "Free" substitute "10%".
82.07	Tool tips and plates, etc.	for "Free" substitute "10%".
83.08	Base metal flexible tubing and piping	for "Free" substitute "10%".
83.13B	Base metal stoppers, bottle caps, etc.	for "Free" substitute "10%".
83.15	Base metal wire rods, tubes, plates, etc.	for "Free" substitute "10%".
84.09	Mechanically propelled road rollers	for "Free" substitute "10%".
84.18C	Centrifuges; filtering and purifying machinery, etc.	for "Free" substitute "10%".
84.27	Wine-making machinery, etc.	for "Free" substitute "10%".
84.32	Book-binding machinery	for "Free" substitute "10%".
84.39	Felt and hat machinery	for "Free" substitute "10%".
84.49	Pneumatic and similar hand tools	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
84.50 .. ..	Gas operated welding appliances, etc. .. ..	for "Free" substitute "10%".
84.57 .. ..	Glass-working machinery .. ..	for "Free" substitute "10%".
84.59A .. ..	Other industrial machines .. ..	for "Free" substitute "10%".
84.64B .. ..	Metal gaskets .. ..	for "Free" substitute "10%".
85.02 .. ..	Electro-magnets, etc. .. ..	for "Free" substitute "10%".
85.05 .. ..	Electric hand tools .. ..	for "Free" substitute "10%".
85.08B(2) .. ..	Electrical starting and ignition equipment .. ..	for "Free" substitute "10%".
85.11 .. ..	Industrial and laboratory electric furnaces. .. ..	for "Free" substitute "10%".
85.15C .. ..	Industrial television apparatus. ..	for "Free" substitute "10%".
85.19C .. ..	Circuit breaking apparatus .. ..	for "Free" substitute "10%".
85.21A .. ..	Industrial electronic valves and tubes, etc. .. ..	for "Free" substitute "10%".
85.22B .. ..	Other electrical appliances .. ..	for "Free" substitute "10%".
85.23B .. ..	Insulated wire and cables .. ..	for "Free" substitute "10%".
85.24B .. ..	Carbon articles used for electrical purposes. .. ..	for "Free" substitute "10%".
85.25 .. ..	Insulators .. ..	for "Free" substitute "10%".
85.26 .. ..	Insulating fittings .. ..	for "Free" substitute "10%".
85.27 .. ..	Electrical conduit tubing, etc. ..	for "Free" substitute "10%".
87.02A(3) .. ..	Passenger Cars 1501cc to 1750cc ..	for "55%" substitute "60%".
87.02A(4) .. ..	Passenger Cars 1751cc to 2000cc ..	for "60%" substitute "75%".
87.02A(5) .. ..	Passenger Cars 2001cc to 2250cc ..	for "75%" substitute "100%".
87.02A(6) .. ..	Passenger Cars exceeding 2250cc ..	for "100%" substitute "150%".
87.02C .. ..	Dumpers .. ..	for "Free" substitute "10%".
87.03B .. ..	Lorries fitted with ladders .. ..	for "Free" substitute "10%".
87.03C .. ..	Spraying lorries .. ..	for "Free" substitute "10%".
87.14B .. ..	Tractor trailers .. ..	for "Free" substitute "10%".
87.14D .. ..	Refuse carts and trailers .. ..	for "Free" substitute "10%".
87.14E .. ..	Industrial wheelbarrows and hand trolleys. .. ..	for "Free" substitute "10%".
88.01 .. ..	Ballons and airships .. ..	for "Free" substitute "10%".
88.02 .. ..	Flying machines, gliders, etc. ..	for "Free" substitute "10%".
88.03 .. ..	Parts for heading Nos. 88.01 and 88.02. .. ..	for "Free" substitute "10%".
88.04 .. ..	Parachutes .. ..	for "Free" substitute "10%".
88.05 .. ..	Aircraft launching gear .. ..	for "Free" substitute "10%".
90.01B .. ..	Other lenses, etc. .. ..	for "Free" substitute "10%".
90.02B .. ..	Other lenses, etc. .. ..	for "Free" substitute "10%".
90.06 .. ..	Astronomical instruments .. ..	for "Free" substitute "10%".
90.09A .. ..	Industrial enlargers and reproducers. .. ..	for "Free" substitute "10%".
90.10A .. ..	Specialized industrial photographic equipment. .. ..	for "Free" substitute "10%".
90.11 .. ..	Microscopes and diffraction apparatus. .. ..	for "Free" substitute "10%".
90.12 .. ..	Compound optical microscopes ..	for "Free" substitute "10%".
90.13C .. ..	Other optical appliances .. ..	for "Free" substitute "10%".
90.14 .. ..	Surveying, hydrographic, etc., equipment. .. ..	for "Free" substitute "10%".

## SECOND SCHEDULE—(Contd.)

<i>Tariff No.</i>	<i>Relating to</i>	<i>Amendment</i>
90.15 .. ..	Balances .. .. .	for "Free" substitute "10%".
90.16B .. ..	Calculating equipment, etc. .. .	for "Free" substitute "10%".
90.21 .. ..	Demonstration equipment .. .	for "Free" substitute "10%".
90.22 .. ..	Machines for testing materials ..	for "Free" substitute "10%".
90.23C .. ..	Hydrometers, etc. .. .	for "Free" substitute "10%".
90.24C .. ..	Instruments and apparatus for measuring liquids.	for "Free" substitute "10%".
90.25B .. ..	Instruments and apparatus for chemical analysis.	for "Free" substitute "10%".
90.26 .. ..	Calibrating meters for gas, liquids, etc.	for "Free" substitute "10%".
90.27A .. ..	Meters for industrial machinery	for "Free" substitute "10%".
90.27B .. ..	Stroboscopes .. .. .	for "Free" substitute "10%".
90.28B(1) ..	Electrical measuring equipment for industrial machinery.	for "Free" substitute "10%".
90.28C .. ..	Other electrical measuring equipment.	for "Free" substitute "10%".
91.04A .. ..	Tower clocks .. .. .	for "Free" substitute "10%".
92.12C .. ..	Gramophone records .. .. .	for "Each Sh. 1/50 or 45%" substitute "50%".
96.06B .. ..	Non-domestic hand sieves and riddles.	for "Free" substitute "10%".
97.06 .. ..	Gymnastic appliances .. .. .	for "Free" substitute "10%".
99.01 .. ..	Paintings, drawings, etc. .. .	for "Free" substitute "10%".
99.02 .. ..	Original engravings, prints and lithographs.	for "Free" substitute "10%".
99.03 .. ..	Original sculptures .. .. .	for "Free" substitute "10%".
99.05 .. ..	Collections of zoological, botanical, etc., interest.	for "Free" substitute "10%".
99.06 .. ..	Antiques .. .. .	for "Free" substitute "10%".

## THIRD SCHEDULE

(s. 6 (3) (c))

<i>Related Heading</i>	<i>Article</i>	<i>Suspended Fiscal Entry</i>	
		<i>Amount Provided</i>	<i>Amount Imposed</i>
84.01 .. ..	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers.	10%	Nil
84.02 .. ..	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	10%	Nil

## THIRD SCHEDULE—(Contd.)

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
84.03	.. Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers.	10%	Nil
84.04	.. Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers.	10%	Nil
84.05	.. Steam and other vapour power units, not incorporating boilers.	10%	Nil
84.07	.. Hydraulic engines and motors (including water wheels and water turbines).	10%	Nil
84.08B	.. Other engines and motors, other than spring-operated and weight-operated motors.	10%	Nil
84.11A	.. Industrial air pumps, vacuum pumps, and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans, blowers and the like.	10%	Nil
84.12A	.. Industrial air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air.	10%	Nil
84.13	.. Furnace burners for liquid fuel (atomisers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.	10%	Nil
84.14	.. Industrial and laboratory furnaces and ovens, non-electrical.	10%	Nil
84.15A	.. Industrial refrigerators and refrigerating equipment (electrical and other).	10%	Nil
84.16	.. Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor.	10%	Nil
84.19B(1)	.. Industrial machinery for cleaning or drying bottles or other containers; industrial machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other industrial packing or wrapping machinery; machinery for aerating beverages.	10%	Nil
84.23	.. Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments).	10%	Nil

## THIRD SCHEDULE—(Contd.)

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
84.29	.. Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables.	10%	Nil
84.30A	.. Industrial machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries; bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing.	10%	Nil
84.31	.. Machinery for making or finishing cellulosic pulp, paper or paperboard.	10%	Nil
84.33	.. Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.	10%	Nil
84.34B	.. Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished); other than those of a kind used in offices.	10%	Nil
84.35B	.. Other printing machinery, machines for uses ancillary to printing, other than those of a kind used in offices.	10%	Nil
84.36	.. Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines.	10%	Nil
84.37A	.. Industrial weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines.	10%	Nil

## THIRD SCHEDULE—(Contd.)

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
84.38B	.. Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) other than parts and accessories of heading No. 84.37B.	10%	Nil
84.40B	.. Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of inoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wall-paper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor: other than domestic and laundry type washing machines, wringers and mangles, shaker tumblers, tumble driers, ironing machines and steam presses for pressing garments, dry-cleaning machines.	10%	Nil
84.42	.. Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).	10%	Nil
84.43	.. Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries.	10%	Nil
84.44	.. Rolling mills and rolls therefor	10%	Nil
84.45	.. Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50.	10%	Nil
84.46	.. Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49.	10%	Nil
84.47	.. Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials, other than machines falling within heading No. 84.49.	10%	Nil

## THIRD SCHEDULE—(Contd.)

Related Heading	Article	Suspended Fiscal Entry	
		Amount Provided	Amount Imposed
84.48	.. Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand.	10%	Nil
84.56	.. Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping 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.	10%	Nil
84.60	.. Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials.	10%	Nil
84.61A	.. Industrial taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.	10%	Nil
84.65A	.. Industrial machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter.	10%	Nil
85.01A	.. Industrial electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors.	10%	Nil
85.04A	.. Industrial electric accumulators . . . . .	10%	Nil
85.18A	.. Electric capacitors, fixed or variable, for industrial use.	10%	Nil
85.20A	.. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps.	7½% (or each cents 40 where this exceeds the sum of the fiscal entry and <i>ad valorem</i> suspended fiscal entry imposed)	7½% (or each cents 40 where this exceeds the sum of the fiscal entry and <i>ad valorem</i> suspended fiscal entry imposed)
85.28A	.. Electrical parts of industrial machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter.	10%	Nil