

THE FINANCE (No. 3) ACT, 1982**No. 14 of 1982***Date of Assent: 16th December, 1982**Date of Commencement: See Section 2***An Act of Parliament to amend the law relating to various taxes, duties and fees and for matters incidental thereto, and to make changes in the law relating to banking**

ENACTED by the Parliament of Kenya as follows:—

PART I—PRELIMINARY

1. This Act may be cited as the Finance (No. 3) Act, 1982. Short title.
2. This Act shall come into force, or be deemed to have come into force, as follows— Commencement.
- (a) section 9, on 13th October, 1978;
- (b) section 26, on 8th June, 1979;
- (c) section 11 (2) (b) (ii), on 18th June, 1980;
- (d) sections 16 to 21 inclusive, on 1st January, 1982;
- (e) section 24, on 1st July, 1982;
- (f) section 25 and section 28 (a) to (e) inclusive, on 1st October, 1982;
- (g) all other provisions, on 18th June, 1982.

PART II—CUSTOMS AND EXCISE

3. Section 40 (1) of the Customs and Excise Act is amended by relettering paragraph (c) as (d) and inserting the following— Amendment to section 40 of Cap. 472.
- (c) subject to the approval of the Minister or a person appointed by him in writing, permit the name of the owner of the goods in the account taken under section 36 to be changed if application therefor is made in the prescribed form and signed by both the owner and the intended owner.
4. Section 51 of the Customs and Excise Act is amended by deleting subsection (1) and inserting the following— Amendment to section 51 of Cap. 472.
- (1) The Commissioner may on application license a building as a bonded warehouse for the deposit of

goods liable to duty; and the Commissioner may refuse to issue a licence without assigning any reason, or may by notice in writing suspend, revoke or refuse to renew a licence on the grounds stated in the notice.

Amendment to section 158 of Cap. 472.

5. Section 158 (1) of the Customs and Excise Act is amended by deleting "twelve months" in the second line of the proviso and inserting "five years".

Amendment to section 159 of Cap. 472.

6. Section 159 (2) of the Customs and excise Act is amended by deleting "repaid" and inserting "repaid".

Insertion of new section 166A in Cap. 472.

7. The Customs and Excise Act is amended by inserting in Part XIII after section 166 the following new section—

Agents appointed by the Commissioner.

166A. (1) The Commissioner may, by written notice addressed to any person (in this subsection called the agent) appoint him to be the agent of another person (in this subsection called the principal) for the purposes of collecting duty due under this Act from the principal where the Commissioner is satisfied that the agent—

(a) owes or is about to pay money to the principal;

(b) holds money for or on account of the principal;

(c) holds money on account of some other person for payment to the principal;

(d) has authority from some other person to pay money to the principal;

(e) holds goods belonging to the principal which are liable to duty and on which duty has not been paid,

and shall in the notice specify the amount of duty to be collected by the agent, which amount shall not exceed the amount, or value of the goods, held or owing by the agent for or to the principal.

(2) The Commissioner may, by notice in writing, require any person to furnish him within a reasonable time, not being less than thirty days from the date of service of the notice, with a return showing details of any moneys or goods which may be held by that person for, or owing by him to, another person from whom duty is due under this Act.

(3) Section 165 shall apply to an agent appointed under subsection (1) as though he were a duly authorized agent acting on behalf of the owner.

8. The Customs and Excise Act is amended by inserting after section 225 the following new sections—

Insertion of
new sections
225A and
225B in
Cap. 472.

Penalty for
late pay-
ment.

225A. (1) Where an amount of duty or other sum of money which is due under this Act remains unpaid after the date upon which it is payable, a penalty of two per cent per month or part thereof, of the unpaid amount shall forthwith be due and payable.

(2) Subject to subsection (3), a penalty imposed under this section shall be recoverable as though it were duty.

(3) A penalty imposed under this section in respect of non-payment of a sum of money payable pursuant to an order made under section 214 shall be recoverable as though it were part of that order.

Security on
property
for unpaid
duty, etc.

225B. (1) Where any person, being the owner of land or buildings situated in Kenya, fails to pay any duty or other sum of money due and payable under this Act, the Commissioner may by notice in writing inform that person of his intention to apply to the Registrar of Lands for the land or buildings to be the subject of security for the duty or other sum of an amount specified in the notice.

(2) If a person on whom a notice has been served under this section fails to pay the whole of the amount specified in the notice within thirty days of the date of service thereof, the Commissioner may by notice in writing direct the Registrar of Lands that the land or buildings, to the extent of the interest of that person therein, be the subject of security for duty or other sum of a specified amount, and the Registrar shall, without fee, register the direction as if it were a mortgage over or charge on the land or buildings and thereupon the registration shall, subject to any prior mortgage or

charge, operate while it subsists in all respects as a legal mortgage or charge to secure the amount payable.

(3) The Commissioner shall, upon the payment of the whole of the amount secured under subsection (2), by notice in writing to the Registrar of Lands cancel the direction made under that subsection and the Registrar shall, without fee, record the cancellation.

Amendment to
section 235
of Cap. 472.

9. Section 235 of the Customs and Excise Act is amended by adding the following new subsections—

(5) Where security was given for the doing of any act or for the protection of revenue or an obligation to pay duty, whether by bond or otherwise, in Kenya under the East African Customs and Transfer Tax Management Act or the East African Excise Management Act, it shall have effect as if it had been given, undertaken or incurred under this Act, and may be enforced with respect to a default occurring at any time after the date it was given, notwithstanding that that date was prior to the commencement of this Act.

(6) Where duty was due to be paid or refunded in Kenya under the East African Customs and Transfer Tax Management Act, the East African Excise Management Act or any of the Acts referred to in subsection (1), whether before or after the commencement of this Act, and was not so paid or refunded, it shall be paid or refunded as though it were a sum due under this Act.

(7) Where goods in Kenya were seized or were liable to seizure, or where proceedings were instituted in Kenya by or against the Commissioner-General of Customs and Excise under the East African Customs and Transfer Tax Management Act or the East African Excise Management Act for the release or forfeiture of seized goods or for the payment or refund of duty or any other sum, then the seizure or liability to seizure, or the proceedings, shall be deemed to have taken place, arisen or been commenced, as the case may be, under the corresponding provisions of this Act.

10. The First Schedule to the Customs and Excise Act (import duties) is amended in the ways specified in the First and Second Schedules to this Act; and save where goods are thereby rendered free of duty, all rates of duty imposed thereby shall be subject—

Amendments
to First
Schedule
to Cap. 472.

- (a) in the case of *ad valorem* duty, to an additional ten per cent increase on the stated percentage rate;
- (b) in the case of specific duty, to an increase of the stated rate by ten per cent of that rate;
- (c) in a case where both an *ad valorem* percentage rate and a specific rate are provided, to an increase of both rates in accordance with paragraphs (a) and (b).

11. (1) The Third Schedule to the Customs and Excise Act (exemptions from duty) is amended in Part A (special exemptions)—

Amendments
to Third
Schedule
to Cap. 472.

- (a) by deleting from item 5 the words from “Telephone and telecommunications equipment and spare parts” to the end and inserting—

Telecommunications equipment, including switchboards and exchanges, but not including telephone sets and voice communication sets.;

- (b) in item 7, by deleting paragraph (3) and inserting the following—

(3) On first arrival in Kenya or within three months of that date, the household and personal effects, including one motor vehicle, of an employee of the United Nations or of its specialized agencies, a Commonwealth high commission, or a foreign embassy, consulate or diplomatic mission where the employee—

- (a) is not engaged in any other business or profession in Kenya; and
- (b) has not been granted an exemption under item 8 (3) and (4) of Part A, or item 8 (3) of Part B, of this Schedule,

and in the case of a motor vehicle, the exemption shall continue to apply so long as it is not disposed of within four years from the date of entry;

- (c) in item 8, by deleting paragraphs (3) and (4), by renumbering paragraph (5) as (6) and inserting the following new paragraphs—

(3) Household and personal effects of any kind imported into Kenya by entitled personnel or their dependants within three months of their first arrival in Kenya or such longer period, not exceeding twelve months from arrival, as may be approved by the Treasury in specific cases, where the entitled personnel or their dependants have not been granted an exemption under item 7 (3) of Part A, or item 8 (3) of Part B, of this Schedule.

(4) One motor vehicle imported or purchased prior to clearance through customs by the entitled personnel within three months of their first arrival in Kenya, or such longer period, not exceeding twelve months from arrival, as may be approved by the Treasury in specific cases, where the entitled personnel have not been granted an exemption under item 7 (3) of Part A, or item 8 (3) of Part B, of this Schedule and the vehicle is not disposed of within four years from the date of entry.

(5) One motor vehicle which the Commissioner is satisfied is imported as a replacement for another motor vehicle originally imported under paragraph (4) and which has been written off due to accident, fire or theft, where the Minister's written approval of the importation is obtained and where the vehicle is not disposed of within four years from the date of entry.;

- (d) by inserting in item 15 after "equipment" the expression ", including motor vehicles,";
- (e) by deleting paragraphs (1) and (2) of item 19 and inserting the following—

Goods for the Navy, Army and Air Force Institute and the Armed Forces Canteen Organization, subject to such limitations and conditions as the Commissioner may specify.

(2) The Third Schedule to the Customs and Excise Act is amended in Part B (general exemptions)—

(a) by deleting the description of goods appearing under item 5 and inserting the following—

Cinematograph, film strip and slide projectors and epidiascopes imported for use by scientific or educational institutions, and film strip and slide projectors and epidiascopes imported for use by religious institutions.;

(b) in item 8 (3)—

(i) by inserting “a total of ” immediately before “three months”;

(ii) by deleting “two years” from paragraph (c) and inserting “four years”;

(c) in item 8 (4) by deleting “six months” and inserting “three months”;

(d) in item 8 (5) by deleting “of less than six months” and inserting “and who is not changing residence in accordance with paragraph (3)”;

(e) in item 8 (7) by deleting “within two months of the arrival of the passenger or such further period” and inserting “within three months of the arrival of the passenger or such longer period, not exceeding twelve months from arrival”;

(f) by deleting item 12 and inserting the following—

12. *Ships and Other Vessels*

Passenger and cargo vessels of all kinds of twenty-five net register tonnage or more, cable ships, ice breakers, floating factories, whale-catching vessels, trawlers and other commercial fishing vessels (other than sport-fishing vessels), weather ships, hopper barges, lighters, pontoons (being flat decked vessels used for the transportation of persons or goods) and ferry boats; parts and accessories, but not including batteries and sparking plugs.

12. The Fourth Schedule to the Customs and Excise Act (export duties) is amended in the ways specified in the Third Schedule to this Act.

Amendments
to the Fourth
Schedule
to Cap. 472.

PART III—SALES TAX

Amendments
to section
8 of Cap. 476.

13. Section 8 of the Sales Tax Act is amended by deleting subsection (4), renumbering subsection (3) as subsection (4) and inserting the following new subsections—

(3) Where the Commissioner has reason to believe that subsection (1) applies to a manufacturer but that manufacturer has not been registered by reason of failure to apply under that subsection, the Commissioner may, on such information as is available to him, issue a certificate of registration to that manufacturer in the prescribed form; and for the purposes of liability to tax under this Act the date of registration under this subsection shall be deemed to be the date on which a certificate of registration would have been issued had the manufacturer applied as required under subsection (1).

(5) Any person who fails to comply with a requirement of subsection (1) or (4) shall be guilty of an offence, and the mere fact that a person has been registered under subsection (3) shall not constitute a defence to a charge of failing to comply with subsection (1).

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

14. The Sales Tax Act is amended—

(a) in Part II of the First Schedule; and

(b) in Part I of the Second Schedule,

in the ways specified in the Fourth and Fifth Schedules respectively to this Act.

PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION

Amendments
to Cap. 482.

15. (1) Section 3 of the Local Manufactures (Export Compensation) Act is amended by deleting “at the rate specified in” and inserting “calculated in accordance with”.

(2) The First Schedule to the Local Manufactures (Export Compensation) Act is deleted and the following inserted—

FIRST SCHEDULE

(s. 3)

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

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

(b) on or after 18th June, 1982, ten per cent,
of the value of those goods.

(2) In addition to the rate specified in paragraph (1) there shall be paid—

- (a) to an established exporter, a sum equivalent to fifteen per cent of any increase in the value of goods exported in a fiscal year over the value of goods exported in the previous fiscal year;
- (b) to a new exporter, in respect of goods exported in the first fiscal year in which he exports, a sum equivalent to fifteen per cent of the value of those goods.

2. For the purposes of paragraph 1 the value of goods exported shall be the f.o.b. value of those goods declared for export or the payment in respect thereof received in foreign currency by an authorized dealer, whichever is less.

3. In this Schedule—

“control”, in relation to a body corporate, means the power of a person to secure, by means of the holding of shares or the possession of voting power in or in relation to that or any other body corporate, or by virtue of powers conferred by the articles of association or other document regulating that or any other body corporate, that the affairs of the first mentioned body corporate are conducted in accordance with the wishes of that person; and, in relation to a partnership, means the right to a share of more than one half of the assets or of more than one half of the income of the partnership;

“established exporter” means an exporter who has exported goods prior to 1st July, 1982, or prior to the fiscal year for which compensatory payment is claimed;

“fiscal year” and “previous fiscal year” mean the period commencing on 1st July, 1982, and ending on 30th June, 1983, and the period commencing on 1st July, 1981, and ending on 30th June, 1982, respectively, and subsequent similar periods;

“new exporter” means an exporter who satisfies the Commissioner that neither he nor a related person has exported goods of a similar description prior to the fiscal year for which compensatory payment is claimed;

“related person” means a person who—

- (a) controls or is controlled by an exporter;
- (b) is controlled by another person who also controls an exporter;
- (c) exports goods on behalf of, or by arrangement with, an exporter.

PART V—INCOME TAX

16. Section 2 (1) of the Income Tax Act is amended by inserting in appropriate alphabetical sequence the following new definition—

“commercial vehicle” means a road vehicle which the Commissioner is satisfied is—

- (a) manufactured for the carriage of goods and so used in connection with a trade or business; or
- (b) a motor omnibus within the meaning of that term in the Traffic Act; or
- (c) used for the carriage of members of the public for hire or reward.

17. The Income Tax Act is amended by deleting section 3 (2) (d).

18. Section 12 of the Income Tax Act is amended—

- (a) in subsection (1) by inserting, after “market value” in the penultimate line, the words “or the notional written down value of the asset, whichever is greater,”;
- (b) in subsection (3) by adding the following definition—

“notional written down value” means the amount which would have been the written down value of the asset at the end of the period of hire, had the asset been acquired at the commencement of the contract of hire at a cost equal to the total of the rental and other payments payable under the contract, and had a deduction been made by reference to that cost at the appropriate percentage specified in paragraph 7 of the Second Schedule for the wear and tear of the asset during the period of hire.

19. Section 15 of the Income Tax Act is amended—

- (a) by deleting subsection (3) (c);
- (b) in subsection (8) by deleting “fifty per cent” and inserting “twenty-five per cent”.

Amendment
to section 2
of Cap. 470.

Amendment
to section 3
of Cap. 470.

Amendments
to section 12
of Cap. 470.

Amendments
to section 15
of Cap. 470.

20. Section 16 (2) (i) of the Income Tax Act is amended by deleting the words “or a vehicle which is to be used by that person for the transport of persons for hire or the transport of goods”.

Amendment to section 16 of Cap. 470.

21. Part II of the Second Schedule to the Income Tax Act (deductions in respect of capital expenditure on machinery) is amended—

Amendments to the Second Schedule to Cap. 470.

(a) in paragraph 8 (1) by adding the following new proviso—

Provided that the cost of capital expenditure of machinery acquired under an agreement referred to in section 12 (1) shall be deemed to be equal to the amount chargeable to tax under the provisions of that section, and that cost shall be deemed to have been incurred in the year of income immediately succeeding the year of income in which the period of hire ends.;

(b) in paragraph 15 (1) by deleting the words “the transport of goods or persons or”.

22. Paragraph 6 of the Third Schedule to the Income Tax Act (rates of personal reliefs and tax) is amended by deleting “five per cent” and inserting “two and a half per cent”.

Amendment to the Third Schedule to Cap. 470.

23. Paragraph 16 in Part II of the Eighth Schedule to the Income Tax Act (accrual and computation of gains from investment shares) is amended by deleting “fifteen per cent” and inserting “seven and a half per cent”.

Amendment to the Eighth Schedule to Cap. 470

PART VI—MISCELLANEOUS

24. The Betting, Lotteries and Gaming Act is amended in section 31 by deleting subparagraph (ii) of subsection (1) (a) and inserting—

Amendment to section 31 of Cap. 131.

(ii) a tax of an amount equal to five per centum of the commission referred to in subparagraph (i) and, in the case of a totalisator not operated at a rececourse, a further tax of an amount equal to five per centum of all moneys staked, which taxes shall be paid to the Permanent Secretary; and.

Amendments
to Cap. 478.

25. The Hotel Accommodation Tax Act is amended—
(a) in section 3 (2) by deleting paragraph (b) and inserting—

(b) in any case where the charge for the hiring or occupation includes the accommodation and the supply of food other than breakfast, be equal to ten per centum of that charge;

(b) in section 4 by replacing the comma at the end of paragraph (b) with a semi-colon and by adding the following new paragraph—

(c) fails to keep a visitors register showing the name, nationality and address of every guest who stays in the hotel;

(c) in section 5 by renumbering subsection (2) as subsection (5) and inserting after subsection (1)—

(2) Where a proprietor has not submitted to the Controller, in respect of a period, a record or return required under this Act to be submitted, the Controller may, if he considers that the proprietor is liable to ensure the payment of tax, estimate the amount payable for the period according to the best of his judgment and notify the proprietor in writing.

(3) Where the Controller has, in accordance with subsection (2), estimated an amount payable, the proprietor shall pay that amount to the Controller within thirty days after the date of notification of the estimate, unless the proprietor has submitted a record or return for the relevant period.

(4) The moneys payable by the proprietor under subsections (1) and (2) or under section 8 shall be a civil debt recoverable summarily.

Amendment
to section 6
of Cap. 403.

26. The Traffic Act is amended in section 6 (7) by inserting after “may be amended,” in the fifth line the expression “together with the prescribed fee.”.

Amendment
to section 3A
of Cap. 484.

27. The Second-Hand Motor Vehicles Purchase Tax Act is amended in section 3A (2) by deleting “five hundred shillings” and inserting “one thousand shillings”.

Amendments
to Cap. 488.

28. The Banking Act is amended—

(a) in section 5 (3), by deleting “the granting of a licence” and inserting “an application for, and on the granting of, a licence”;

- (b) in section 7 (1) (a), by deleting “two hundred and fifty thousand Kenya pounds” and inserting “five hundred thousand Kenya pounds”;
- (c) in section 7 (1) (b), by deleting “two million, five hundred thousand Kenya pounds” and inserting “five million Kenya pounds” and by deleting “five hundred thousand Kenya pounds” and inserting “one million Kenya pounds”;
- (d) in section 7 (2) (a), by deleting “fifty thousand Kenya pounds” and inserting “two hundred and fifty thousand Kenya pounds”;
- (e) in section 7 (2) (b), by deleting “two hundred and fifty thousand Kenya pounds” and inserting “two million, five hundred thousand Kenya pounds” and by deleting “fifty thousand Kenya pounds” and inserting “two hundred and fifty thousand Kenya pounds”; and
- (f) by deleting the Schedule and inserting—

SCHEDULE

(s. 5 (3))

FEES

Sh.

- | | |
|---|---------|
| 1. (a) On the granting of a licence to a bank and on each anniversary thereof | 100,000 |
| (b) additionally, in respect of each branch of a bank within a municipality | 50,000 |
| (c) additionally, in respect of each branch of a bank within a town council area | 20,000 |
| (d) additionally, in respect of each branch of a bank within an urban council area | 10,000 |
| 2. (a) On the granting of a licence to a financial institution and on each anniversary thereof | 100,000 |
| (b) additionally, in respect of a each branch of a financial institution | 50,000 |
| 3. On an application for a licence to conduct business as a bank or a financial institution | 1,000 |

29. The Banking Act is amended in section 2 by deleting the definition of “bank” and inserting—

Amendment
to section 2
of Cap. 488.

“bank” means a company which carries on banking business in Kenya, and includes the Co-operative Bank of Kenya Limited but does not include the Central Bank, and for the purposes of this Act all branches and offices in Kenya of a bank incorporated outside Kenya shall be deemed to be one bank;

30. The Central Bank of Kenya Act is amended in section 3 (5) by deleting the words “or the Banking Act”.

Amendment
to section 3
of Cap. 491.

FIRST SCHEDULE

(s. 10)

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

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
14.05	14.05.006	Insert the following new tariff No.— Annatto seed, whole or in powder form (BIXA, BIXIN)	30%	292 9 86	Kg.
20.06	20.06.022	Amend tariff No. 20.06.022 in the second column to read 20.06.029.			
21.07	21.07.003	Delete the description in the third column and substitute the following— Food mix for the manufacture of infant milk foods.			
22.09		Delete all references to tariff Nos. 22.09.010 to 22.09.039 and substitute the following—			
	22.09.011	Whisky, not in bottle	Per proof litre Sh. 100	112 4 11	Proof Litre
	22.09.019	Whisky, in bottle	Per proof litre Sh. 100	112 4 19	Proof Litre
	22.09.021	Brandy, not in bottle	Per proof litre Sh. 100	112 4 21	Proof Litre
	22.09.022	Brandy, in bottle	Per proof litre Sh. 100	112 4 22	Proof Litre
	22.09.023	Other spirits obtained by distilling wine or grape marc, not in bottle	Per proof litre Sh. 100	112 4 23	Proof Litre
	22.09.029	Other spirits obtained by distilling wine or grape marc, in bottle	Per proof litre Sh. 100	112 4 29	Proof Litre
	22.09.031	Gin and geneva, not in bottle	Per proof litre Sh. 100	112 4 91	Proof Litre
	22.09.032	Gin and geneva, in bottle	Per proof litre Sh. 100	112 4 92	Proof Litre

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FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
	22.09.033	Vodka, not in bottle	Per proof litre Sh. 100	112 4 93	Proof Litre
	22.09.034	Vodka, in bottle	Per proof litre Sh. 100	112 4 94	Proof Litre
	22.09.035	Rum, not in bottle	Per proof litre Sh. 100	112 4 95	Proof Litre
	22.09.036	Rum, in bottle	Per proof litre Sh. 100	112 4 96	Proof Litre
	22.09.037	Liqueurs and other spiritous beverages, not in bottle	Per litre Sh. 100	112 4 97	Litre
	22.09.038	Liqueurs and other spiritous beverages, in bottle	Per litre Sh. 100	112 4 98	Litre
	22.09.039	Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages	Per proof litre Sh. 100	112 4 99	Proof Litre
	22.09.051	Other, not in bottle	Per proof litre Sh. 100	112 5 01	Proof Litre
	22.09.059	Other, in bottle	Per proof litre Sh. 100	112 5 09	Proof Litre
25.32	25.32.004	Insert the following new tariff No.— Natural sodium carbonate	30%	278 9 94	Kg.

FIRST SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
33.01	33.01.000	Delete all references to headings 33.01, 33.04 and 33.06 and substitute the following— Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the dewatering of essential oils	50%	551 3 00	Kg.
33.04	33.04.000	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries	75%	551 4 00	Kg.
33.06		Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.			
	33.06.001	Aqueous distillates and aqueous solutions of essential oils	75%	553 0 01	Kg.
	33.06.002	Toilet waters containing alcohol	100%	553 0 02	Kg.
	33.06.003	Dentifrices, including denture cleaners and fixative pastes and powders	50%	553 0 03	Kg.
	33.06.004	Joss sticks and joss paper	75%	553 0 04	Kg.
	33.06.005	Shampoo	75%	553 0 05	Kg.
	33.06.009	Other	100%	553 0 09	Kg.
39.02	39.02.169	Amend tariff No. to read 39.02.162.			
39.07		Insert new tariff Nos. as follows—			
	39.07.022	Bath tubs, shower trays, wash basins and other containers for similar use			
	39.07.023	Fittings and accessories for cisterns of tariff No. 39.07.021	60%	893 2 02	Number
48.07	48.07.011	Amend the tariff description to read as follows— Paper and paperboard, surface printed in any colour with lines, whether parallel, convergent, or at an angle, in rolls or sheets.	40%	893 2 03	Kg.
49.02	49.02.002	Amend tariff No. to read 49.02.009 and the corresponding statistical code to read 892 2 09.			
58.05	58.05.001	In the third column amend the width 1.25 cm. to read 1.3 cm.			
60.04		Amend tariff Nos. 60.04.032, 60.04.042, 60.04.062 and 60.04.072 in the second column to read 60.04.039, 60.04.049, 60.04.069 and 60.04.079 respectively.			

ISMF SCHEDULE—(Contd.)

Tariff Heading	Tariff No.	Amendment to Text	Import Duty	Statistical Code	Unit of Quantity
64.06	64.06.000	In the third column, amend the word "laggings" to read "leggings".			
68.11		Delete all references to tariff No. 68.11.002 and substitute the following—			
	68.11.002	Bath tubs, sinks, cisterns and shower trays	60%	663 3 22	Kg.
	68.11.003	Lavatory bowls, bidets and similar sanitary ware	60%	663 3 23	Kg.
69.10		Delete all references to tariff No. 69.10.001 and substitute the following—			
	69.10.001	Lavatory cisterns without toilet bowls	80%	812 2 01	Kg.
73.10		In tariff Nos. 73.10.11, 73.10.21 and 73.10.31 delete "6mm" in each case and insert "5.5mm".			
73.38		Insert new tariff No. as follows—			
	73.38.023	Bath tubs, shower trays and wash basins	40%	697 5 13	Kg.
76.10		Insert new tariff No. as follows—			
	76.10.002	Aluminium milk containers of more than 10 litres	30%	692 4 22	Number
84.24		Insert new tariff No. as follows—			
	84.24.052	Parts of ploughs of tariff No. 84.24.011	20%	721 1 92	Kg.
85.03		Amend tariff No. 85.03.009 to read 85.03.003 and the corresponding statistical code to read 778 1 13. Insert new tariff No. as follows—			
	85.03.009	Parts	40%	778 1 19	Kg.
85.15		In tariff No. 85.15.031, delete the words "or partly assembled" in the third column. Amend tariff Nos. 85.15.032 and 85.15.033 to read 85.15.033 and 85.15.034, respectively, and the respective statistical codes to read 761 2 03 and 761 2 04. Insert new tariff No. as follows—			
	85.15.032	Partly assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers	80%	761 2 02	Number
87.14		Delete tariff No. 87.14.040 and substitute the following—			
	87.14.041	Axles	100%	786 8 91	Kg.
	87.14.049	Parts, other	30%	786 8 99	Kg.
90.17		Delete all references to tariff No. 90.17.030 and substitute the following—			
	90.17.031	Disposable plastic syringes	50%	872 0 21	Number
	90.17.039	Other	Free	872 0 29	Number
92.11		Delete all references to tariff No. 92.11.040 and amend tariff No. 92.11.042 to read 92.11.049 and the corresponding statistical code to read 763 8 89.			
92.12		Delete all references to tariff No. 92.12.010 and insert the following—			
	92.12.011	Prepared metal or artificial plastic tapes, strips or films for mechanical sound or similar recording	50%	898 3 11	Number
	92.12.012	Other prepared media for sound or similar recording	100%	898 3 12	Number

FIRST SCHEDULE—(Contd.)

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendment to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
94.02	94.02.003	In the third column amend "90.02.001" to read "94.02.001"			
98.08	98.08.001	Delete the description in the third column and substitute the following— Typewriter ribbons, whether or not on spools; inkpads, with or without boxes.			
98.15		Delete all references to this heading and substitute the following— Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.			
	98.15.001	Vacuum flasks, complete with cases	30%	899 9 71	Number
	98.15.002	Other vacuum vessels, complete with cases	30%	899 9 72	Number
	98.15.009	Parts, other than glass inners	30%	899 9 79	Kg.

SECOND SCHEDULE

(s. 10)

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

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>Rate of Duty to be Deleted</i>	<i>New Rate of Duty</i>
13.03.001	Hop extracts	20%	40%
22.02.001	Lemonade, flavoured spar waters and flavoured aerated waters	80%	100%
28.50.000	Fissile chemical elements and isotopes	30%	40%
28.51.000	Isotopes and their compounds	30%	40%
34.02.002	Organic surface-active agents	50%	60%
34.02.009	Other surface-active preparations	50%	60%
39.01.080	Alkyds and other polyesters in primary forms	30%	50%
39.02.180	Copolymers of vinyl chloride and vinyl acetate in primary forms	30%	50%
39.02.230	Acrylic polymers methacrylic polymers and acrylo- methacrylic copolymers in primary forms	30%	50%
39.07.011	Bottles and jars for household, hotel or restaurant use	50%	60%
39.07.012	Bottles and jars, other	50%	60%
39.07.040	Office or school supplies	50%	60%
40.11.010	Pneumatic rubber tyres new, for motor cars	40%	60%
40.11.020	Pneumatic rubber tyres new, for buses and lorries	40%	60%
40.11.030	Pneumatic rubber tyres new, for aircraft	40%	60%
40.11.041	Pneumatic rubber tyres new, for motor cycles and scooters	40%	60%
40.11.042	Pneumatic rubber tyres new, for pedal cycles	40%	60%
40.11.051	Inner tubes for road motor cars	40%	60%
40.11.052	Inner tubes for buses and lorries	40%	60%
40.11.053	Inner tubes for aircraft	40%	60%
40.11.054	Inner tubes for motor cycles and scooters	40%	60%
40.11.055	Inner tubes for pedal cycles	40%	60%
40.11.056	Inner tubes for tractors specified in tariff No. 87.01.030	40%	60%
40.11.057	Inner tubes for vehicles of heading 84.23	40%	60%
40.11.059	Inner tubes not elsewhere specified	40%	60%
40.11.061	Tyres for tractors specified in tariff No. 87.01.030	40%	60%
40.11.062	Tyres for vehicles of heading 84.23	40%	60%
40.11.063	Tyres, pneumatic, not elsewhere specified	40%	60%
40.11.064	Solid tyres, complete or in length	40%	60%
40.11.065	Tyre flaps	40%	60%
40.11.066	Tyres, retreaded, for motor vehicles	40%	60%
40.11.067	Tyres, retreaded, for tractors specified in tariff No. 87.01.030	40%	60%
40.11.068	Tyres, retreaded, for vehicles of heading 84.23	40%	60%
40.11.069	Tyres, retreaded, other, not elsewhere specified	40%	60%
45.03.002	Stoppers, washers and discs	30%	50%
45.03.009	Other natural cork	30%	50%
45.04.009	Other agglomerated cork and article thereof	30%	50%
48.16.007	Letter trays, storage boxes and similar articles of a kind used in offices	50%	60%
48.18.009	Other, of paper and paperboard	50%	60%
49.11.029	Other printed matter	20%	30%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
66.01.000	Umbrellas and sunshades	30%	50%
66.02.000	Walking-sticks, canes, whips, riding-crops and the like	30%	50%
67.01.009	Skins and other parts of birds	40%	50%
69.08.000	Glazed setts, flags and paving hearth and wall tiles	50%	80%
69.10.009	Other	40%	80%
69.11.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	50%	80%
69.12.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery	50%	80%
70.10.002	Bottles and jars	40%	60%
70.10.009	Other conveyance and packing containers	40%	60%
73.06.020	Ingots, other than of high carbon or alloy steel	10%	20%
73.07.000	Blooms, billets, slabs and sheet bars (including tin-plate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	10%	20%
73.09.000	Universal plates of iron or steel	40%	50%
73.13.059	Other, including enamelled, printed, lithographed, embossed or lacquered	40%	50%
73.15.100	Wire rod of high carbon steel	10%	20%
73.15.110	Wire rod of stainless or heat resisting steel	30%	40%
73.15.120	Wire rod of other alloy steel	10%	20%
73.15.190	Universal plates	40%	50%
73.15.330	Sheets and plates, other, worked, of high carbon steel	40%	50%
73.15.340	Sheets and plates, other, worked, of stainless or heat-resisting steel	40%	50%
73.15.350	Sheets and plates, other, worked, of other alloy steel	40%	50%
73.15.390	Iron or steel wire (excluding wire rod), of high carbon steel	10%	20%
73.15.400	Iron or steel wire (excluding wire rod), of stainless or heat-resisting steel	10%	20%
73.15.410	Iron or steel wire (excluding wire rod), of other alloy steel	10%	20%
73.18.011	Seamless tubes, galvanized	40%	50%
73.18.012	Seamless tubes, other	40%	50%
73.22.000	Reservoirs, tanks, vats and similar containers of iron or steel	30%	50%
73.29.001	Bicycle and motor-cycle chains	Each	Each
		Sh. 5 or	Sh. 10 or
73.30.000	Anchors and grapnels and parts, of iron or steel	30%	60%
73.33.000	Needles for hand sewing and the like, and embroidery stiletos, of iron or steel	30%	40%
73.38.021	Lavatory cisterns of iron or steel and parts	30%	40%
73.40.042	Tanks, vats and similar vessels of a capacity of 136 litres or more designed for an operating pressure of 7 kg. per square centimetre, of stainless steel of a thickness not exceeding 6 mm.	30%	40%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
73.40.043	Tanks, vats and similar vessels of a capacity of 136 litres or more designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness exceeding 6 mm.	30%	40%
74.16.000	Springs, of copper	30%	40%
74.17.001	Portable oil burning pressure stoves	Each Sh. 10 or	Each Sh. 15 or
74.17.002	Other apparatus	30%	40%
74.18.020	Sanitary ware for indoor use and parts	30%	40%
74.19.001	Reservoirs, tanks, vats and similar containers of any capacity etc. but not fitted with any mechanical or thermal equipment	30%	40%
76.09.000	Reservoirs, tanks, vats and similar containers of a capacity exceeding 300 litres, of aluminium, not fitted with mechanical or thermal equipment	30%	40%
76.15.020	Sanitary ware and parts thereof	30%	40%
76.16.001	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	30%	40%
76.16.002	Expanded metal	30%	40%
76.16.003	Bolts, nuts, washers, rivets, cotter pins, split pins and screws	30%	40%
76.16.004	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness not exceeding 6 mm.	30%	40%
76.16.005	Tanks, vats and similar vessels of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of a thickness exceeding 6 mm.	30%	40%
83.07.003	Street lamps	Free	30%
84.10.051	Other pumps for liquid and liquid elevators	Free	30%
84.11.011	Pumps and compressors for road motor vehicles.	30%	40%
84.11.021	Parts for pumps or compressors, for road motor vehicles	25%	30%
84.11.049	Parts of fans, blowers and the like	25%	30%
84.17.029	Parts of other machinery, plant or equipment	10%	20%
84.40.030	Dry-cleaning machines	30%	40%
84.53.010	Analogue machines and hybrid machines	40%	100%
84.53.020	Complete digital data processing machines	40%	100%
84.53.030	Complete digital central processing units, etc.	40%	100%
84.53.040	Separately consigned digital central (main) storage units	40%	100%
84.53.050	Peripheral units, including control and adapting units	40%	100%
84.53.060	Other automatic machines	40%	100%
85.03.003	Other primary cells and primary batteries	50%	60%
85.04.019	Other electric accumulators	40%	50%
85.15.010	Transmitters and transmitter-receivers	20%	50%
85.15.080	Television cameras	20%	50%
85.15.090	Radio navigational aid apparatus, radar apparatus and radio remote control apparatus	20%	50%

SECOND SCHEDULE—(Contd.)

Tariff Number	Tariff Description	Rate of Duty to be Deleted	New Rate of Duty
85.21.050	Piezo electric crystals, mounted	20%	50%
87.12.003	Frames, together with front forks and back stay for bicycles	Each Sh. 22 or 30%	Each Sh. 44 or 60%
87.12.004	Frames without front forks and back stay for bicycles	Each Sh. 14/50 or 30%	Each Sh. 29 or 60%
87.12.005	Front forks for bicycles	Each Sh. 4/50 or 30%	Each Sh. 9 or 60%
87.12.006	Back stays for bicycles	Each Sh. 3 or 30%	Each Sh. 6 or 60%
87.12.007	Handle-bars (with or without fittings) for cycles (excluding delivery tricycles) not motorized	Each Sh. 5/50 or 30%	Each Sh. 11 or 60%
87.12.008	Saddles for cycles (including delivery tricycles), not motorized	Each Sh. 3/75 or 30%	Each Sh. 7/50 or 60%
87.12.009	Rims for cycles (including delivery tricycles) not motorized	Each Sh. 1/50 or 30%	Each Sh. 3 or 60%
87.12.010	Other parts and accessories	30%	60%
87.14.010	Trailers and semi-trailers of the caravan type for housing or camping	40%	100%
87.14.021	Trailers and semi-trailers for the transport of goods	30%	100%
87.14.029	Trailers and semi-trailers specially designed for collection and disposal of refuse	20%	100%
87.14.033	Carts (public service) for collection and disposal of refuse	20%	40%
87.14.039	Other vehicles	30%	100%
90.03.009	Other frames and mountings for spectacles, etc.	20%	30%
90.07.019	Other photographic cameras	40%	50%
90.08.010	Cinematographic cameras, projectors, sound recorders and sound reproducers, combined or not, for film of less than 16 mm. width, including cameras for double 8 mm. film	40%	60%
91.01.000	Pocket-watches, wrist-watches and other watches, including stop-watches	40%	60%
91.02.000	Clocks with watch movements (excluding instrument panel clocks)	40%	50%
92.12.025	Computer tapes	20%	100%
97.06.001	Golf clubs and parts: golf balls, putters, retrievers and inserts	10%	50%
97.06.009	Other sports requisites	10%	50%
97.07.009	Other hunting or shooting requisites	30%	50%
98.07.000	Date, sealing or numbering stamps, and the like, etc.	30%	40%

THIRD SCHEDULE

(s. 12)

(Amendments to the Fourth Schedule to the Customs and Excise Act,
Cap. 472)

1. In item 1 (coffee), delete paragraph (2) and substitute the following:—
(2) Duty shall be payable on all coffee sold at the Nairobi Coffee Auction and entered for export as follows:—

<i>Average Price per tonne</i>	<i>Rate of Duty</i>
K£1,000 or less	Nil
Exceeding K£1,000 but not exceeding K£1,500	10 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£1,500 but not exceeding K£2,000	12.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,000 but not exceeding K£2,500	15 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,500 but not exceeding K£3,000	17.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,000 but not exceeding K£3,500	20 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,500	25 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.

2. In item 1 (coffee), renumber paragraphs (3), (4) and (5) to read (4), (5) and (6) respectively, and insert the following new subparagraph:—

(3) In paragraph (2) "average price per tonne" means the total of the auction prices paid by the exporter, whether for quota or non-quota coffee, including commission, in any month, divided by the total sum of tonnes purchased by him during that month.

3. In item 2 (tea), delete the rates shown in paragraph (2) and substitute the following:—

<i>F.O.B. Value per tonne</i>	<i>Rate of Duty</i>
K£1,000 or less	Nil
Exceeding K£1,000 but not exceeding K£1,500	10 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£1,500 but not exceeding K£2,000	12.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£2,000 but not exceeding K£2,500	15 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.

Exceeding K£2,500 but not exceeding K£3,000	17.5 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,000 but not exceeding K£3,500	20 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.
Exceeding K£3,500	25 per cent of the difference between the price and K£1,000 per tonne or <i>pro rata</i> per part tonne.

FOURTH SCHEDULE

(s. 14)

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

1. Delete all references to tariff Nos. 22.09.010 to 22.09.039 and substitute the following:—

Tariff No.	Tariff Description	Quantity	Rate of Tax
22.09.011	Whisky, not in bottle	}	Taxable Value . . . 30%
22.09.019	Whisky, in bottle		
22.09.021	Brandy, not in bottle		
22.09.022	Brandy, in bottle		
22.09.023	Other spirits obtained by distilling wine or grape marc, not in bottle		
22.09.029	Other spirits obtained by distilling wine or grape marc, in bottle		
22.09.031	Gin and geneva, not in bottle		
22.09.032	Gin and geneva, in bottle		
22.09.033	Vodka, not in bottle		
22.09.034	Vodka, in bottle		
22.09.035	Rum, not in bottle		
22.09.036	Rum, in bottle		
22.09.037	Liqueurs and other spirituous beverages, not in bottle		
22.09.038	Liqueurs and other spirituous beverages, in bottle		
22.09.039	Compound alcoholic preparations (known as concentrated extracts) for the manufacture of beverages		
22.09.051	Other, not in bottle		
22.09.059	Other, in bottle		

2. Amend the following tariff Nos. to read as indicated—

33.06.003 to read 33.06.002
 85.06.061 to read 85.06.051
 85.06.069 to read 85.06.059
 85.15.033 to read 85.15.034
 92.11.042 to read 92.11.049

FOURTH SCHEDULE—(Contd.)

3. Delete the tariff description against tariff No. 85.15.031 and insert the following—
Assembled monochrome television receivers, including receivers incorporating sound recorders or reproducers.
4. Delete all references to tariff Nos. 84.15.041 and 92.11.022.
5. In tariff No. 92.11.021 delete the full-stop at the end of the tariff description in the second column and add the words "or partly assembled."
6. In tariff No. 92.11.032 delete the word "unassembled" in the second column and substitute the words "partly assembled".
7. Delete rates of tax shown against the tariff Nos. set out below and substitute the rates shown:—

Tariff No.	Tariff Description	Quantity	New Rate of Tax	
20.07.010	Orange juice	}	30%	
20.07.020	Grape fruit juice		30%	
20.07.030	Juice of any other citrus fruit		30%	
20.07.040	Pineapple juice		30%	
20.07.050	Tomato juice		30%	
20.07.061	Passion fruit juice		30%	
20.07.069	Juice of any other fruit or vegetable		30%	
20.07.070	Mixtures of fruit or vegetable juices		30%	
22.02.001	Lemonade, flavoured spar waters and flavoured aerated waters		50%	
22.02.009	Other non-alcoholic beverages, not including fruit and vegetable juices		50%	
42.01.000	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal		} Taxable Value	30%
42.02.040	Other			30%
44.27.001	Articles of personal adornment including beads			30%
85.06.010	Vacuum cleaners and floor polishers			40%
85.06.030	Food grinders and mixtures; fruit-juice extractors			40%
85.06.040	Other appliances			40%
91.01.000	Pocket-watches, wrist-watches and other watches, including stop-watches			30%
91.04.009	Other clocks	30%		
92.11.031	Television image recorders, assembled	70%		
92.11.032	Television image recorders, partly assembled	60%		

FOURTH SCHEDULE—(Contd.)

8. Insert new tariff Nos. and the corresponding descriptions, quantities and rates of tax as set out below:—

Tariff No.	Tariff Description	Quantity	Rate of Tax
19.08.009	Other fine bakers' wares	} Taxable Value	25%
20.04.000	Fruit, fruit-peel and plants, preserved by sugar (drained, glacé or crystallised)		25%
20.05.009	Fruit jellies, fruit puree and fruit pastes		25%
23.07.001	Dog biscuits and prepared pet foods		25%
33.06.004	Joss sticks and joss paper		25%
33.06.005	Shampoo		30%
38.11.011	Room deodorisers not falling under heading No. 33.06		25%
44.27.009	Other standard lamps and articles of wood		30%
49.02.009	Second hand (magazines, etc)		50%
49.09.000	Picture postcards, Christmas and other picture greeting cards, printed by any other process, with or without trimmings		25%
54.05.001	Canvas		25%
54.05.009	Other		25%
67.02.000	Artificial flowers, foliage or fruit and parts thereof; articles made of flowers, foliage or fruit		30%
67.03.000	Human hair, dressed, thinned, bleached or other worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like		50%
67.04.000	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)		50%
83.14.000	Sign-plates, name-plates, numbers, letters and other signs, of base metal		25%
85.15.032	Partly assembled monochrome television receivers including receivers incorporating sound recorders and reproducers		40%
87.14.041	Axles		50%
92.11.041	Dictating machines		40%
94.01.011	Chairs and other seats of metal		25%
94.01.012	Other chairs and seats		25%
94.02.001	Hairdressers' chairs		25%
94.02.002	Other		25%
97.04.002	Coin-operated machines, amusement		50%
97.04.009	Other		50%
97.05.000	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity schemes and figures therefor)	50%	
98.11.001	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root)	50%	
98.11.009	Cigar and cigarette holders and parts thereof	50%	

FIFTH SCHEDULE

(s. 14)

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

1. Delete all references to tariff Nos. 73.14.000 and 94.02.002.
2. Amend tariff Nos. 33.01.001 and 90.17.030 to read 33.01.000 and 90.17.039 respectively.
3. Delete all references to tariff Nos. 48.07.011 and 92.12.010 and substitute the following: —

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
48	48.07.011	Paper and paperboard, surface printed in any colour with lines, whether parallel, convergent, or at an angle, in rolls or sheets.
92	92.12.011	Prepared metal or artificial plastic tapes, strips or films for mechanical sound or similar recording.

4. Insert new tariff Nos. and the corresponding descriptions in their respective sequence: —

<i>Chapter</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
38	38.18.000	Composite solvents and thinners for varnishes and similar products.
58	58.05.001	Narrow woven cotton or nylon fabrics not exceeding 1.3 cm. width for the manufacture of typewriter ribbons.
70	70.11.000	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.
73	73.40.991	Balls or pieces for use in the grinding and crushing mills.
76	76.10.002	Aluminium milk containers of more than 10 litres.