

THE FINANCE ACT, 2000**No. 9 of 2000***Date of Assent: 29th December, 2000**Date of Commencement: See Section 1***An Act of Parliament to amend the law relating to various taxes and duties and for matters incidental thereto****ENACTED** by the Parliament of Kenya, as follows:-**PART I - PRELIMINARY**

Short title and commencement.

1. This Act may be cited as the Finance Act, 2000 and shall come into operation, or be deemed to have come into operation, as follows -

(a) section 9, on the 13th October, 1996;

(b) sections 18(b)(i) and 129, on the 6th November, 1998;

(c) sections 40, 46, 54, 88 (item 9), 88 (item 10) and 126, on the 1st July, 2000;

(d) sections 6, 8 and 35, on the 1st September, 2000;

(e) sections 7, 16(b), 18(a) (iv), 18(a) (viii), 36, 39(a)(iv), 39(a)(ix), 39(b)(iii), 128, 129 and 130 on 30th November 2000;

(f) sections 22(a), 22(b), 22(d), 22(e), 25(a), 25(c), 34, 41, 42, 44, 45, 48, 55(a), 55(b), 56, 57, 58, 59, 60, 61, 62, 63, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 82, 83, 84, 100, 101, 102, 103, 104, 108, 109, 110, 111, 112, 113, 114, 115, 116, 117,

118, 119, 120, 121, 122, 123, 124 and 125 on the 1st January, 2001;

(g) sections 22(c), 23, 24, 25(b), 26, 27, 28, 29, 30, 31, 32, 33, 37, 38, 39(a)(i), 39(a)(ii), 39(a)(iii), 39(a)(v), 39(a)(vi), 39(a)(vii), 39(a)(viii), 39(b)(i), 39(b)(ii), 39(b)(iv), 39(b)(v) and 39(c) on the 16th June, 2000;

(h) all other sections, on the 15th June, 2000.

PART II - CUSTOMS AND EXCISE

Amendment of
section 2 of
Cap. 472.

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

(a) in subsection (1), by inserting the following new definition in proper alphabetical sequence -

"Tribunal" means the Appeals Tribunal established under section 127E;

(b) in subsection (2) -

(i) by deleting the proviso to paragraph (l)(i) and inserting the following new proviso -

Provided that where the vehi
(excluding a motor cycle) -

(aa) has been used for a period exceedir
five years but not exceeding eight years,
the additional duty shall be twenty per

centum or thirty thousand shillings, whichever is the higher, except for load carrying vehicles of a carrying capacity exceeding five metric tonnes and buses of a carrying capacity exceeding twenty-five passengers in respect of which the additional duty shall be twenty per centum or one hundred thousand shillings, whichever is the higher: or

(bb) has been used for a period exceeding eight years, the additional duty shall be twenty per centum or sixty thousand shillings, whichever is the higher.

(ii) by inserting the following new paragraph immediately after paragraph (m) -

(n) where parts for the assembly of motor vehicles in a bonded warehouse are imported separately by an approved motor vehicle assembler, the rate of duty applicable shall, notwithstanding any other provision of this Act, be that applicable to unassembled motor vehicles:

Provided that such parts shall be imported in such condition as may be prescribed by the Commissioner.

(c) by inserting the following new subsection immediately after subsection (3) -

(4) For the avoidance of doubt, the provisions of the First Schedule with respect to -

(a) tariff descriptions and the classification of goods;

(b) units of quantities

and the rules of interpretation of that Schedule set out in subsection (3) shall apply to the Second, Fourth and Fifth Schedules.

Amendment of
section 22 of
Cap. 472.

3. Section 22 of the Customs and Excise Act is amended -

(a) in subsection (1) by inserting the following at the end thereof -

"or for reshipment or destruction of any such goods which are condemned while still in the dry port or inland transit shed:

Provided that where the owners or agents of the aircraft or vessel fail to meet the cost of reshipment or destruction of any goods condemned as aforesaid, the operator of the transit shed shall bear such cost.

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

(3) The owner or agent of an aircraft or vessel, or, as the case may be, the operator of a dry port or inland transit shed who fails to meet

the cost of reshipment or destruction of any condemned goods pursuant to subsection (1) shall be guilty of an offence.

4. Section 34 of the Customs and Excise Act is amended -

Amendment of section 34 of Cap. 472.

(a) in subsection (2) -

(i) by deleting the words "restricted or prohibited" and substituting therefor the words "restricted or not";

(ii) in paragraph (2)(ii), by deleting the words "or prohibited";

(iii) by inserting the following new paragraph immediately after paragraph (iii) -

(iv) any such goods which are prohibited under the provisions of any written law for the time being in force in Kenya shall not be sold.

(b) in subsection (4), by deleting the words "removed from the customs warehouse" and substituting therefor the words "withdrawn from the auction sale".

5. Section 46 of the Customs and Excise Act is amended in the proviso to subsection (1) by inserting the following immediately after the words "duty free shops" -

Amendment of section 46 of Cap. 472.

"or locally assembled motor vehicles warehoused by approved motor vehicle assemblers,".

No. 9

Amendment of
section 127B of
Cap. 472.

6. Section 127B of the Customs and Excise Act is amended -

(a) in subsection (4), by deleting the words "appeal to the Commissioner" and substituting therefor the words "within thirty days of the day he is notified of the decision, appeal to the Tribunal established under section 127E."

(b) by deleting subsection (5) and inserting the following new subsection -

(5) The Tribunal shall consider and determine every appeal made under subsection (4) and shall cause the decision thereon to be served upon the appellant specifying the reasons therefor.

(c) in subsection (6) by deleting the word "Commissioner" and substituting therefor the word "Tribunal".

Amendment of
section 127D of
Cap. 472.

7. Section 127D of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (4) -

(4A) Goods in respect of which a certificate of inspection has been issued under subsection (4) shall not be subject to any further inspection except by a proper officer.

Insertion of
sections 127E
and 127F in
Cap. 472.

8. The Customs and Excise Act is amended by inserting the following new sections immediately after section 127D -

127E(1) The Minister shall, by order published in the Gazette, establish an Appeals Tribunal for the purposes of hearing appeals under section 127B.

Establishment of
A p p e a l s
Tribunal.

(2) The Tribunal shall consist of a chairman and not less than four but not more than six members who shall be appointed by the Minister and who shall hold office for such period and upon such terms and conditions as the Minister may determine.

(3) The quorum for a meeting of the Tribunal shall be the chairman and two other members.

(4) All matters before the Tribunal shall, in the event of a difference of opinion, be decided by the votes of the majority of the members thereof.

127F(1) A person shall, before filing an appeal with the Tribunal, deposit with the Commissioner the full duty assessed under section 127B.

Procedure for
appeals.

(2) Any duty deposited with the Commissioner under subsection (1) shall, where the decision of the Tribunal or the High Court, as the case may be, is in favour of the

aggrieved person, be refunded to such person, less the amount of duty which was not disputed.

(3) On hearing an appeal, the Tribunal shall have all the powers of a subordinate court of the first class to summon witnesses, to take evidence upon oath or affirmation and to call for the production of books and other documents.

(4) Where the Tribunal considers it desirable for the purpose of avoiding expense or delay or any other special reason to do so, it may receive evidence by affidavit and administer interrogations and require the person to whom the interrogations are administered to make a full and true reply to the interrogations within the time specified by the Tribunal.

(5) In its determination of any matter the Tribunal may take into consideration any evidence which it considers relevant to the subject of an appeal before it, notwithstanding that the evidence would not otherwise be admissible under the law relating to evidence.

(6) The Tribunal shall have the power to award the costs of any

proceedings before it and to direct that such costs be taxed in accordance with any scale prescribed for suits in the High Court or to award a specified sum of costs.

(7) All summons, notices or other documents issued under the hand of the chairman of the Tribunal shall be deemed to be issued by the Tribunal.

(8) Any interested party may be represented before the Tribunal by an advocate or by any other person whom the Tribunal may, in its discretion, admit to be heard on behalf of that party.

(9) Any person summoned by the Tribunal to attend and give evidence or to produce any records, books of account, statements, or other documents, or required to answer interrogations and who without sufficient cause -

(a) refuses or fails to attend at the time and place mentioned in the summons served on him; or

(b) refuses or fails to answer fully and satisfactorily, to the best of his knowledge and belief

all questions lawfully put to him by or with the concurrence of the Tribunal; or

(c) refuses or fails to produce any records, books of account, statements or other documents which are in his possession or under his control mentioned or referred to in any summons served on him,

shall be guilty of an offence and liable to a fine not exceeding fifty thousand shillings, or to imprisonment for a term not exceeding two years or both.

(10) Where the Tribunal awards costs in any appeal, it shall, on application by the person to whom the costs are awarded, issue to him a certificate stating the amount of costs.

(11) Every certificate issued under subsection (10) may be filed in the High Court by the person in whose favour the costs have been awarded and upon being so filed shall be deemed to be a decree of the High Court and may be executed as such provided that an order for costs against the Government shall not be enforced save in the manner provided

for by the Government Proceedings Act.

Cap. 40.

(12) The Chief Justice may make rules governing appeals and providing for the fees to be paid, the scale of costs of any such appeal, the procedure to be followed therein and the manner of notifying the parties thereto; and until such rules are made, and subject thereto, the provisions of the Civil Procedure Act shall apply as if the matter appealed against were a decree of a subordinate court exercising original jurisdiction.

Cap. 21.

(13) Where in any suit for the recovery of any tax, or other amount payable under this Act, the court is satisfied that any party to the suit has appealed to the Tribunal, the court shall on such conditions as it may think fit stay the proceedings in the suit pending the determination of the appeal.

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

Amendment of section 138 of Cap. 472.

(a) in subsection (2), by deleting the words "passenger motor vehicles of an engine capacity exceeding 3000 cc and four-wheel drive passenger motor vehicles of an

engine capacity exceeding 4000 cc" appearing in paragraph (c) and substituting therefor the words "excluding motor vehicles of a seating capacity of up to twenty-six persons";

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

Provided that the order shall be published within ninety days from the date the Minister issues the directive under this section; and the fact that the order is not published shall not affect the validity of anything done pursuant thereto during the period of ninety days.

(c) by deleting subsection (4);

(d) in subsection (5), by deleting the proviso;

(e) by re-numbering subsection (5) as subsection (4).

Amendment of
section 139 of
Cap. 472.

10. Section 139 of the Customs and Excise Act is amended in subsection (1) by deleting the expression "(1) and (2)" appearing in subparagraph (e)(iii) and substituting therefor the expression "(3) and (4)".

Amendment of
section 141 of
Cap. 472.

11. Section 141 of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (3) -

(4) Any person who diverts any goods manufactured for export to home use without payment of the duty due thereon shall be guilty of an offence and shall be liable to a fine not exceeding the higher of

five hundred thousand shillings or three times the value of the goods, or to imprisonment for a term not exceeding three years, or to both.

12. Section 146 of the Customs and Excise Act is amended in subsection (1) -

Amendment of section 146 of Cap. 472.

(a) by inserting the following new paragraph immediately after paragraph (b) -

(c) of any duty which has been paid in respect of fuel imported for use in electrical power generation by any private producer of electrical power using equipment of a capacity of 100 KVA or more, subject to such conditions as the Minister may specify;

(b) by renumbering paragraph (c) as paragraph (d).

13. Section 158B of the Customs and Excise Act is amended in subsection (1) by deleting the expression "one hundred" appearing in the proviso and substituting therefor the expression "five hundred".

Amendment of section 158B of Cap. 472.

14. The Customs and Excise Act is amended by inserting the following new section immediately after section 194 -

Insertion of section 194A in Cap. 472.

Sale of adulterated petroleum products prohibited.

194A(1) No person shall offer for sale any mixture of refined petroleum products.

(2) A person who contravenes the provisions of subsection (1) shall be

guilty of an offence and liable to a fine not exceeding five million shillings and the products in respect of which the offence is committed shall be liable to forfeiture.

Amendment of section 234 of Cap. 472.

15. Section 234 of the Customs and Excise Act is amended in subsection (2) by deleting the word "two" and substituting therefor the word "five".

Amendment of the First Schedule to Cap. 472.

16. The First Schedule to the Customs and Excise Act is amended -

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

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

Repeal and replacement of the Second Schedule to Cap. 472.

17. The Customs and Excise Act is amended by repealing the Second Schedule and replacing it with the new Second Schedule set out in the Third Schedule to this Act.

Amendment of the Third Schedule to Cap. 472.

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

(a) in Part A -

(i) by deleting the figure "100,000" in paragraphs (1)(a), (b) and (c) of item 12 and substituting therefor the figure "500,000";

(ii) in paragraph (1) of item 12, by deleting the words "passenger motor vehicles of an engine capacity exceeding 3000 cc and four-wheel drive passenger motor vehicles of an engine capacity exceeding 4000 cc" appearing in subparagraph (c) and substituting therefor the words "motor vehicles of a seating capacity of up to twenty-six persons";

(iii) by deleting the figure "40,000" in subparagraph (3)(b) of item 12 and substituting therefor the figure "500,000";

(iv) by deleting the proviso to item 26 and substituting therefor the following new proviso -

Provided that -

(a) the exemption under this item shall apply only once in every parliamentary term; and

(b) paragraph (a) shall not apply in respect of a motor vehicle imported within the period specified in that paragraph as a replacement for a motor vehicle originally imported under this item which is written off due to accident, fire or theft;

(v) by deleting the expression "subject to paragraph (5)" appearing in subparagraph (3)(c) of item 28;

(vi) by deleting paragraph (5) of item 28 and inserting the following new paragraph -

(5) Where a person to whom exemption from or remission of duty has been granted under this item fails to take part in the rally, duty shall become payable at the rate applicable on the date the rally ends.

(vii) by deleting item 33;

(viii) by deleting item 35 and substituting therefor the following new item -

35. *Permanent Secretaries, Provincial Commissioners, Clerk of the National Assembly and Judges*

One motor-vehicle (excluding buses and minibuses of a seating capacity of more than 13 passengers and a load carrying capacity exceeding two tonnes, or passenger motor vehicles of an engine capacity exceeding 3000 cc) imported or purchased prior to clearance through Customs by a Permanent Secretary, a Provincial Commissioner, the Clerk of the National Assembly or a Judge, subject to the written recommendation of the Permanent Secretary, Secretary to the Cabinet and Head of Public Service in the case of a Permanent Secretary or a Provincial Commissioner, the Chairman of the Parliamentary Service Commission in the case of the Clerk of the

National Assembly and the Chief Justice in the case of a Judge:

Provided that the exemption under this item shall apply only once in every four years.

(ix) by inserting the following new item immediately after item 37 -

38. *Entrants in Motor Cycle Rallies*

(1) One motor cycle specially designed for rallying imported by an entrant in a motor cycle rally and the spare parts thereof specified in paragraph (2), which -

(a) are imported or purchased prior to clearance through Customs for use in a motor cycle rally;

(b) having been imported under section 143 of the Act for use in a motor cycle rally, are purchased during the period of temporary importation by an entrant in a motor cycle rally resident in Kenya for use in the rally;

(c) in the case of motor cycles only, are assembled in Kenya and purchased by an entrant in a motor cycle rally for use in the rally;

(2) Paragraph (1) shall apply to the following spare parts imported by an entrant in a motor cycle rally for use in the rally -

- (a) one engine assembly;
- (b) four sets of front shock absorbers;
- (c) four sets of rear shock absorbers;
- (d) twelve pairs of tyres.

(3) Exemption of duty under paragraph (1) shall be granted on condition that -

- (a) it applies only to motor cycles and parts imported or purchased for use by *bonafide* entrants in a motor cycle rally resident in Kenya who have been approved and recommended to the Minister or a person authorised by him in writing, by the Automobile Association of Kenya and accepted by the Minister as such; and
- (b) the Minister, or a person authorised by him in writing, shall issue to the Commissioner his written approval for the exemption in each case; and

(c) where the motorcycle or spare parts cease to be assigned for use in rallying, or are disposed of in Kenya to persons not entitled to exemption from, or remission of, duty, duty shall become immediately payable at the appropriate rate; and

(d) where a motor cycle imported or purchased pursuant to this item is not used in a rally, tax thereon shall immediately become payable at the rate applicable on the date the rally ends.

(x) by inserting the following new item immediately after item 38 -

39. Equipment for Rehabilitation of Electrical Power Generation Equipment

Equipment and parts for the rehabilitation of electrical power generators and related equipment imported prior to the 30th June, 2001, on the recommendation of the Minister responsible for energy, in such quantities and on such conditions as the Commissioner may specify.

(b) in Part B -

(i) by inserting the following proviso at the end of item 1B -

"Provided that such spare parts shall be imported on the recommendation of the Director of Civil Aviation, in such quantities and on such conditions as the Commissioner may specify";

(ii) by deleting the proviso to item 1C;

(iii) by deleting items 4, 5 and 31;

(iv) by deleting items 28, 29, 35 and 39 and substituting therefor the following new item -

28. Plastic sheetings for Agricultural, Horticultural or Floricultural use

Upon recommendation by the Director of Agriculture and in such quantities as the Commissioner may allow -

(a) shade netting of materials of plastics;

(b) reinforced sheeting of polymers of vinyl chloride (PVC) or of polyethylene;

(c) high density polyethylene (HDPE) sheetings in rolls for use in lining dams in a farm;

(d) polyvinyl chloride (PVC) or polyethylene for use in covering green houses.

(v) by deleting item 37 and substituting therefor the following new item -

37. *Chemically Defined Compounds Used as Fertilizers*

Calcium Nitrate, Magnesium Sulphate, Magnesium Nitrate, Potassium Nitrate, Plant Nutrient Chelates (Iron, Zinc, Sulphur, Calcium, Molybdenum, Manganese and Boron) or such other compounds as the Minister may approve, which are used as fertilisers and which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and on such conditions as the Commissioner may specify.

(vi) by deleting item 40.

19. The Fifth Schedule to the Customs and Excise Act is amended in the manner shown in the Fourth Schedule to this Act.

Amendment of the Fifth Schedule to Cap. 472.

20. The Seventh Schedule to the Customs and Excise Act is amended -

Amendment of the Seventh Schedule to Cap. 472.

(a) by deleting the word "Method" wherever it occurs and substituting therefor the word "Article";

(b) by inserting the expression "Appendix C" immediately before the expression "Related Persons" after Appendix B;

Amendment of
the Eighth
Schedule to
Cap. 472.

21. The Eighth Schedule to the Customs and Excise Act is amended in Part A by inserting the following new item -

13. Used tyres, except those imported as raw materials by approved tyre retreaders.

PART III - VALUE ADDED TAX

Amendment of
section 2 of
Cap. 476.

22. Section 2(1) of the Value Added Tax Act is amended -

(a) in the definition of "exempt supplies", by deleting the word "not" appearing immediately after the word "services";

(b) in the definition of "hotel", by inserting the words "other than those" immediately after the word "services";

(c) in the definition of "manufacture", by inserting the words "including the bottling of water" immediately after the word "manufacturer";

(d) in the definition of "taxable services" by inserting the word "not" immediately after the word "services";

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

"game of chance" and "winnings"
have the meanings respectively

Cap. 131. assigned to them in section 2 of the Betting, Lotteries and Gaming Act.

23. Section 6 of the Value Added Tax Act is amended in subsection (1) by inserting the words "or in" immediately before the word "furtherance". Amendment of section 6 of Cap. 476.

24. Section 8 of the Value Added Tax Act is amended in subsection (2) by deleting the expression "Part A, Part B and Part D" and substituting therefor the expression "Part A and Part B". Amendment of section 8 of Cap. 476.

25. Section 9 of the Value Added Tax Act is amended- Amendment of section 9 of Cap. 476.

(a) in subsection (4), by inserting the words "other than those" immediately after the word "services";

(b) in subsection (5), by deleting the words "not be included in the taxable value" and substituting therefor the words "be exempt from tax";

(c) by renumbering subsections (6) and (7) as subsections (8) and (9) respectively and inserting the following new subsections immediately after subsection (5) -

(6) In calculating the value of betting and gaming services -

(a) the amount staked by a person shall be deemed to be the consideration for the supply of a service; and

(b) the taxable value of a supply under paragraph (a) for any tax period shall be the total amount staked less the amount of winnings (if any) during that tax period.

(7) In subsection (6), the "amount staked" means any payment made in cash or in kind as consideration for participating in a game of chance and includes any payment for the purchase or use of instruments of gaming within the meaning of the Betting, Lotteries and Gaming Act.

Cap. 131.

Amendment of
section 11 of
Cap. 476.

26. Section 11 of the Value Added Tax Act is amended-

(a) by inserting the following new subsections immediately after subsection (1A) -

(1B) Where, under subsection (1) -

(a) a registered person deducts input tax in respect of business premises used in making taxable supplies; and

(b) subsequent upon such deduction, the whole or any portion of such premises is sold, disposed of or converted for use in making exempt supplies within five years

from the date the input tax in respect thereof was deducted,

such tax, or the portion thereof relating to the sold, disposed of or converted premises, shall be refunded to the Commissioner within thirty days of such sale, disposal or conversion:

Provided that where the premises are sold or disposed of, the input tax refundable by the registered person shall be deemed to be output tax for the purposes of the Act.

(1C) Where the refund is not made by a registered person within thirty days, an additional tax equal to three percent of the tax due shall be payable for each month or part thereof during which the tax remains unrefunded.

(1D) The Commissioner may grant remission of additional tax under subsection (1C) in individual cases where he is satisfied that such remission is justified, and shall make quarterly reports to the Minister of all remissions so granted:

Provided that where the amount of additional tax exceeds five hundred thousand shillings, remission shall be subject to the prior written approval of the Minister.

(b) in subsection (2), by deleting the existing proviso and inserting the following new proviso -

Provided that any such excess shall be paid to the registered person by the Commissioner where the Commissioner is satisfied that such excess arises from -

- (a) making zero-rated supplies; or
- (b) physical capital investments where input tax deducted exceeds one million shillings:

Provided that the investments are used in making taxable supplies.

Amendment of section 13 of Cap. 476.

27. Section 13 of the Value Added Tax Act is amended in subsection (1) by renumbering paragraphs (b) and (c) as paragraphs (c) and (d) and inserting the following new paragraph (b) -

(b) an interim or a final certificate is issued, by an architect, surveyor or any person acting as a consultant or in a supervisory capacity, in respect of the service.

Amendment of section 15 of Cap. 476.

28. Section 15 of the Value Added Tax Act is amended in the proviso to subsection (3) by deleting the expression "one hundred thousand" and substituting therefor the expression "five hundred thousand".

Amendment of section 23 of Cap. 476.

29. Section 23 of the Value Added Tax Act is amended-

(a) in subsection (3), by deleting the words "of an engine capacity exceeding 3000 cc or four-wheel drive passenger motor vehicles of an engine capacity exceeding 4000 cc" appearing in paragraph (b) and

inserting the words "of a seating capacity of up to twenty-six persons"; and

(b) by deleting subsection (5).

30. Section 25 of the Value Added Tax Act is amended in the proviso to subsection (3) by deleting the expression "one hundred thousand" and substituting therefor the expression "five hundred thousand".

Amendment of section 25 of Cap. 476.

31. The Value Added Tax Act is amended in section 58 by renumbering paragraph (d) as paragraph (e) and inserting the following new paragraph (d) -

Amendment of section 58 of Cap. 476.

(d) prescribe the form of notices, returns or other forms required for the purposes of this Act.

32. The Value Added Tax Act is amended by repealing the First Schedule and replacing it with a new First Schedule as set out in the Fifth Schedule to this Act.

Repeal and replacement of the First Schedule to Cap. 476.

33. The Second Schedule to the Value Added Tax Act is amended in the manner specified in the Sixth Schedule to this Act.

Amendment of the Second Schedule to Cap. 476.

34. The Value Added Tax Act is amended by repealing the Third Schedule and replacing it with a new Third Schedule as set out in the Seventh Schedule to this Act.

Repeal and replacement of the Third Schedule to Cap. 476.

35. The Value Added Tax Act is amended by deleting Part I of the Fourth Schedule and replacing it with a new Part I as set out in the Eighth Schedule to this Act.

Amendment of the Fourth Schedule to Cap. 476.

Amendment of
the Fifth
Schedule to
Cap. 476.

36. The Fifth Schedule to the Value Added Tax Act is amended in the manner specified in the Ninth Schedule to this Act.

Amendment of
the Sixth
Schedule to
Cap. 476.

37. The Sixth Schedule to the Value Added Tax Act is amended -

(a) by inserting the following new paragraph immediately after paragraph 12 -

12A. The Commissioner may grant remission of a default penalty imposed under paragraphs 11 and 12 in individual cases where he is satisfied that it is justifiable to do so, and shall make quarterly reports to the Minister on each remission so granted:

Provided that where the amount of the penalty exceeds five hundred thousand shillings, the grant of remission shall be subject to the written approval of the Minister.

(b) in paragraph 21, by deleting the words "without delay" appearing in subparagraph (a) and substituting therefor the words "within thirty days".

Amendment of
the Seventh
Schedule to
Cap. 476.

38. The Seventh Schedule to the Value Added Tax Act is amended in paragraph 9 by inserting at the end thereof the following new subparagraph -

(3) The Commissioner may grant remission of a default penalty imposed under paragraphs 5(2), 6(2) and 9(2) in individual cases where he is satisfied that

it is justifiable to do so and shall make quarterly reports to the Minister on each remission so granted:

Provided that where the amount of the penalty exceeds five hundred thousand shillings, the grant of remission shall be subject to the written approval of the Minister.

39. The Eighth Schedule to the Value Added Tax Act is amended -

Amendment of
the Eighth
Schedule to
Cap. 476.

(a) in Part A -

(i) by deleting the expression "Shs.100,000" wherever it occurs in item 9 and substituting therefor the expression "Shs.500,000";

(ii) by deleting the words "of an engine capacity exceeding 3000 cc and four-wheel drive passenger motor vehicle of an engine capacity exceeding 4000 cc" appearing in paragraph (1)(c) of item 9 and inserting the words "of a seating capacity of upto twenty-six persons";

(iii) by deleting the expression "one hundred thousand" in item 11 and substituting therefor the expression "five hundred thousand";

(iv) by deleting the proviso to item 20 and substituting therefor the following new proviso -

Provided that -

(a) the zero-rating under this item shall apply only once in every parliamentary term; and

(b) paragraph (a) shall not apply in respect of a motor vehicle imported or purchased within the period specified in that paragraph as a replacement for a motor vehicle originally imported or purchased under this item which is written off due to accident, fire or theft;

(v) by deleting the expression "subject to paragraph (5)" appearing in paragraph 3(c) of item 22;

(vi) by deleting paragraph (5) of item 22 and inserting the following new paragraph -

(5) Where a person to whom zero-rating or remission of tax has been granted under this item fails to take part in the rally, tax shall become payable at the rate applicable on the date the rally ends.

(vii) by deleting item 27 and renumbering items 28 and 29 as items 27 and 28 respectively.

(viii) by inserting the following new item 29 -

29. Entrants in Motor Cycle Rallies

(1) One motor cycle specially designed for rallying for each entrant in a motor cycle

rally and the spare parts thereof specified in paragraph (2), which -

- (a) are imported or purchased prior to clearance through customs for use in a motor cycle rally;
2. (b) having been imported under section 143 of the Customs and Excise Act for use in a motor cycle rally, are purchased during the period of temporary importation by an entrant in a motor cycle rally resident in Kenya for use in the rally;
- (c) having been imported under conditions whereby they have been zero-rated under this Schedule, or whereby remission or refund of tax has been granted by the Minister, are purchased by an entrant in a motor cycle rally resident in Kenya for use in the rally; and
- (d) in the case of motor cycles, are assembled in Kenya and purchased by an entrant in a motor cycle rally for use in the rally.

(2) Paragraph (1) shall apply to the following spare parts imported or purchased by an entrant in a motor cycle rally for use in the rally-

- (a) one engine assembly;
- (b) four sets of front shock absorbers;
- (c) four sets of rear shock absorbers;
- (d) twelve pairs of tyres.

(3) Zero-rating under paragraph (1) shall be granted on condition that -

- (a) it applies only to motor cycles and parts thereof imported or purchased for use by *bonafide* entrants in a motor cycle rally resident in Kenya who have been approved and recommended to the Minister or a person authorised by him in writing, by the Automobile Association of Kenya and accepted by the Minister as such; and
- (b) the Minister, or a person authorised by him in writing, shall issue to the Commissioner his written approval for the zero-rating in each case; and
- (c) where the motor cycle or spare parts thereof cease to be assigned for use in rallying or are disposed of in Kenya to persons not entitled to zero-rating or remission of tax, tax

shall become immediately payable at the appropriate rate; and

(d) where a motor cycle imported or purchased pursuant to this item is not used in a rally, tax thereon shall immediately become payable at the rate applicable on the date the rally ends.

(ix) by deleting item 27 and substituting therefor the following item -

27. Permanent Secretaries, Provincial Commissioners, Clerk of the National Assembly and Judges

One motor vehicle (excluding buses and mini-buses of more than 13 passengers and load carrying vehicles of a load carrying capacity exceeding two tonnes or a passenger motor vehicle of an engine capacity exceeding 3000 cc) imported or purchased prior to clearance through Customs by a Permanent Secretary, a Provincial Commissioner, the Clerk of the National Assembly or a Judge, subject to the written recommendation of the Permanent Secretary, Secretary to the Cabinet and Head of Public Service in the case of a Permanent Secretary or a Provincial Commissioner, the Chairman of the Parliamentary Service Commission in the case of the Clerk of the National

Assembly and the Chief Justice in the case of a Judge:

Provided that the zero-rating under this item shall apply only once in every four years.

(b) in Part B -

(i) by deleting items 3, 4, 15, 18 and 22;

(ii) by deleting items 13, 14, 20 and 27 and substituting therefor the following new item 23 -

23. *Plastic Sheetings for Agricultural, Horticultural or Floricultural use.*

(a) Shade netting of materials of plastics;

(b) reinforced sheetings of polymers of vinyl chloride (PVC) or of polyethylene;

(c) high density polyethylene (HDPE) sheetings in rolls for use in lining dams in a farm;

(d) polyvinyl chloride (PVC) or polyethylene for use in covering green houses,

which the Commissioner is satisfied, upon the recommendation by the Director of Agriculture, that they are for agricultural, horticultural or

floricultural use in such quantities as the Commissioner may allow.

(iii) by inserting the following new item

24. *Mosquito nets.*

Ready made mosquito nets.

(iv) by deleting item 26 and inserting the following new item -

26. *Chemically Defined Compounds Used as Fertilizers*

Calcium Nitrate, Magnesium Sulphate, Magnesium Nitrate, Potassium Nitrate, Plant Nutrient Chelates (Iron, Zinc, Sulphur, Calcium, Molybdenium, Manganese and Boron) or such other compounds as the Minister may approve, which are used as fertilisers and which the Commissioner is satisfied, upon the recommendation of the Director of Agriculture, are for agricultural use, in such quantities and on such conditions as the Commissioner may specify.

(v) by renumbering items (5), (6), (7), (8), (9), (10), (11), (12), (16), (17), (19), (21), (23), (24), (25), (26), (28), (29), (30), (31) as items (3) to (22) respectively;

(c) by deleting Part D.

PART IV - INCOME TAX

Amendment of
section 2 of
Cap. 470.

40. Section 2 of the Income Tax Act is amended -

(a) in the definition of "Management or professional fee", by inserting a comma and the word "agency" immediately after the word "technical";

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

"agency fees" means payments made to a person for acting on behalf of any other person or group of persons, or on behalf of the Government and excludes any payments made by an agent on behalf of a principal when such payments are recoverable;

"consultancy fees" means payments made to any person for acting in an advisory capacity or providing services on a consultancy basis;

"contractual payments" means payments for work done in respect of building, civil or engineering work.

Amendment of
section 7A of
Cap. 470.

41. Section 7A of the Income Tax Act is amended in subsection (3) -

(a) by deleting the word "and" appearing at the end of paragraph (b) and inserting the following new paragraph -

(c) by one shilling for every shilling of import duty set-off as provided in section 39A;

(b) by renumbering paragraph (c) as paragraph (d).

42. Section 15 of the Income Tax Act is amended in subsection (3), by deleting the expression "fifty-six thousand shillings" appearing in paragraph (b) and substituting therefor the expression "one hundred thousand shillings".

Amendment of section 15 of Cap. 470.

43. The Income Tax Act is amended by repealing section 17A.

Repeal of section 17A of Cap. 470.

44. Section 22A of the Income Tax Act is amended -

Amendment of section 22A of Cap. 470.

(a) in subsection (1), by deleting the expressions "one hundred and eighty thousand" and "fifteen thousand" wherever they occur in paragraph (c) and substituting therefor the expressions "two hundred and ten" and "seventeen thousand five hundred" respectively;

(b) in subsection (2), by deleting the expressions "one hundred and eighty thousand" and "fifteen thousand" wherever they occur in paragraph (c) and substituting therefor the expressions "two hundred and ten thousand" and "seventeen thousand five hundred" respectively;

(c) in subsection (3), by deleting the expression "one hundred and eighty thousand" appearing in

paragraph (c) and substituting therefor the expression "two hundred and ten thousand".

Amendment of
section 22B of
Cap. 470.

45. Section 22B of the Income Tax Act is amended in subsection (2) by deleting the expressions "one hundred and eighty thousand" and "fifteen thousand" appearing in paragraph (c) and substituting therefor the expressions "two hundred and ten thousand" and "seventeen thousand five hundred" respectively.

Amendment of
section 35 of
Cap. 470.

46. Section 35 of the Income Tax Act is amended -

(a) in subsection (1), by deleting paragraph (i) and inserting the following new paragraph -

(i) consultancy, agency or contractual fee;

(b) in subsection (3), by deleting paragraph (f) and inserting the following new paragraph -

(f)(i) consultancy, agency or contractual fee the aggregate value of which is twenty-four thousand shillings or more in a month, and the recipient is an individual other than an individual working under a registered business name or an individual whose Personal Identification Number and the amount payable have been recorded by the payer and submitted to the Commissioner;

(ii) consultancy, agency or contractual fee the aggregate value of which is two hundred thousand shillings or more in a month and the recipient is a person working under a

registered business name and his Personal Identification Number is recorded by the Commissioner.

47. Section 37 of the Income Tax Act is amended in subsection (3) by deleting the expression "one hundred thousand shillings" wherever it occurs and substituting therefor the expression "five hundred thousand shillings".

Amendment of section 37 of Cap 470.

48. Section 39A of the Income Tax Act is amended in subsection (1) by deleting paragraph (viii) of the proviso and substituting therefor the following paragraph -

Amendment of section 39A of Cap. 470.

(viii) the import duty to be set off shall not be refundable except -

(a) to the extent of that amount of duty which has not been offset by the year following the year the investment is first put into use or any subsequent year; and

(b) upto the amount of the duty that would have been offset if the investor had not claimed the investment deduction on any investment.

49. Section 72 of the Income Tax Act is amended -

Amendment of section 72 of Cap 470.

(a) in the proviso to subsection (1), by deleting the expression "one hundred thousand shillings" wherever it occurs and substituting therefor the expression "five hundred thousand shillings";

(b) in the proviso to subsection (6), by deleting the expression "one hundred thousand shillings"

wherever it occurs and substituting therefor the expression "five hundred thousand shillings".

Amendment of
section 72C of
Cap. 470.

50. Section 72C of the Income Tax Act is amended in the proviso to subsection (2) by deleting the expression "one hundred thousand shillings" wherever it occurs and substituting therefor the expression "five hundred thousand shillings".

Amendment of
section 94 of
Cap. 470.

51. Section 94 of the Income Tax Act is amended -

(a) in subsection (3), by deleting the expressions "section 52B and 92" and substituting therefor the expression "sections 52B, 92 and 92A";

(b) in subsection (4), by deleting the expression "one hundred thousand" wherever it occurs and substituting therefor the expression "five hundred thousand shillings".

Amendment of
section 95 of
Cap. 470.

52. Section 95 of the Income Tax Act is amended in the proviso to subsection (3) by deleting the expression "one hundred thousand shillings" wherever it appears and substituting therefor the expression "five hundred thousand shillings".

Repeal of
section 99 of
Cap. 470.

53. The Income Tax Act is amended by repealing section 99.

Amendment of
the Second
Schedule to
Cap. 470.

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

(i) by deleting subparagraph (2) of paragraph 24 and inserting the following -

(2) The amount of the investment deduction under subparagraph (1) shall -

(a) where the construction, installation or use, as the case may be, occurs outside the municipalities of Nairobi or Mombasa, be equal to the percentage of the capital expenditure applicable in accordance with the following table -

<i>Where the year of first use is any year of income or accounting year commencing on or after</i>	<i>Percentage of the Capital Expenditure</i>
--	--

1st January, 1988	60%
1st January, 1989	75%
1st January, 1990	85%
1st January, 1995	60%
1st July, 2000	100%
1st January, 2002	85%
1st January, 2003	70%
1st January, 2004	60%

(b) where the construction, installation or use, as the case may be, occurs within the municipalities of Nairobi and Mombasa, be equal to the percentage of the capital

expenditure applicable in accordance with the following table -

<i>Where the year of first use is any year of income or accounting year commencing on or after</i>	<i>Percentage of the Capital Expenditure</i>
1st January, 1988	10%
1st January, 1989	25%
1st January, 1990	35%
1st January, 1995	60%
1st July, 2000	100%
1st January, 2002	85%
1st January, 2003	70%
1st January, 2004	60%

(ii) by deleting subparagraph (2B) of paragraph 24A and inserting the following -

(2B) The amount of investment deduction under paragraph (2) shall be equal to the percentage of the capital expenditure applicable in accordance with the following table -

<i>Where the year of first use is any year of income or accounting year commencing on or after</i>	<i>Percentage of the Capital Expenditure</i>
1st January, 1995	40%
1st July, 2000	NIL

1st January, 2002	15%
1st January, 2003	30%
1st January, 2004	40%

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

Amendment of
the Third
Schedule to
Cap. 470.

(a) in HEAD A (RESIDENT PERSONAL RELIEFS),
by deleting the expression "nine thousand six hundred
shillings" and substituting therefor the expression
"eleven thousand five hundred and twenty" shillings;

(b) in HEAD B (RATES OF TAX) -

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

1. The individual rates of tax shall be -

*Rate in each
twenty shillings*

on the first £5,472	2.00
on the next £5,472	3.00
on the next £5,472	4.00
on the next £5,472	5.00
on all income over £21,888	6.00

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

*Rate in each
twenty shillings*

on the first £5,472	2.00
on the next £5,472	3.00
on the next £5,472	4.00
on the next £5,472	5.00
on all income over £21,888	6.00

(c) in item 2, by inserting the words "which does not engage in any commercial activities" immediately after the word "enterprise" appearing in paragraph (c);

(d) in item 5 -

(i) by deleting the expression "30% on the next £20,000";

(ii) by deleting the expression "35% on any amount over £100,000" and substituting therefor the expression "30% on any amount over £80,000";

(iii) by deleting paragraph (f) and inserting the following new paragraph -

(f) in respect of consultancy, agency or contractual fee, the aggregate value of which is twenty-four thousand shillings in a month or more, two per cent of the gross amount payable;

(e) in item 8 -

(a) in paragraph (a), by deleting the expressions "one thousand shillings" and "two thousand shillings" wherever they occur and substituting therefor the expressions "one thousand two hundred shillings" and "two thousand four hundred shillings" respectively;

(b) in paragraph (b), by deleting the expressions "forty shillings" and "two thousand shillings" wherever they occur and substituting therefor the expressions "forty-eight shillings" and "two thousand four hundred shillings" respectively.

PART V - MISCELLANEOUS

56. Section 2 of the Advocates Act is amended by deleting the definition of "annual licence".

Amendment to section 2 of Cap. 16.

57. Section 9 of the Advocates Act is amended -

Amendment of section 9 of Cap. 16.

(a) by deleting the word "and" appearing at the end of paragraph (c); and

(b) by deleting paragraph (d).

58. The Advocates Act is amended in the heading of Part VII, by deleting the words "AND ANNUAL LICENCE".

Amendment of Part VII of Cap. 16.

59. Section 21 of the Advocates Act is amended by deleting the words "and annual licences".

Amendment of section 21 of Cap. 16.

- Repeal of section 30A of Cap. 16. **60.** The Advocates Act is amended by repealing section 30A.
- Repeal of section 30B of Cap. 16. **61.** The Advocates Act is amended by repealing section 30B.
- Repeal of section 30C of Cap. 16. **62.** The Advocates Act is amended by repealing section 30C.
- Amendment of section 81 of Cap. 16. **63.** Section 81 of the Advocates Act is amended in paragraph (1) by deleting the words "and annual licences" wherever they occur.
- Amendment of section 3 of Cap. 80. **64.** Section 3 of the Evidence Act is amended -
- (a) in the definition of "banker's book", by inserting a comma immediately after the words "business of a bank" and the following words -
- "whether in written form or on micro-film, magnetic tape or any other form of mechanical or electronic data retrieval mechanism;
- (b) by inserting the following new definition in proper alphabetical sequence -
- "computer" means any device that receives, stores and processes data, or information applying stipulated processes to the data and supplying results of that data or information; and any reference to information being derived from other information shall be

construed to include a reference to its being derived therefrom by calculation, comparison or any other process.

inse . Section 65 of the Evidence Act is amended by Amendment of
g the following new subsections - section 65 of
Cap. 80.

(5) Notwithstanding anything contained in any other law for the time being in force -

(a) a micro-film of a document or the reproduction of the image or images embodied in such micro-film; or

(b) a facsimile copy of a document or an image of a document derived or captured from the original document; or

(c) a statement contained in a document and included in printed material produced by a computer (hereinafter referred to as a "computer print-out")

II, if the conditions stipulated in subsection (6) of section are satisfied,

deemed to also be a document for the purposes of Act and shall be admissible in any proceedings without further proof of production of the original, as evidence of any contents of the original or of any fact therein of which direct evidence would be admissible.

(6) The conditions referred to in subsection (5) in respect of a computer print-out shall be the following, namely -

(a) the computer print-out containing the statement must have been produced by the computer during the period in which the computer was regularly used to store or process information for the purposes of any activities regularly carried on over that period by a person having lawful control over the use of the computer;

(b) the computer was, during the period to which the proceedings relate, used in the ordinary course of business regularly and was supplied with information of the kind contained in the document or of the kind from which the information so contained is derived;

(c) the computer was operating properly or, if not, that any respect in which it was not operating properly was not such as to affect the production of the document or the accuracy of its content;

(d) the information contained in the statement reproduces or is derived from information supplied to the computer in the ordinary course of business.

(7) Where, over any period, the function of storing or processing information for the purposes of any activities regularly carried on over that period as mentioned in paragraph (a) of subsection (6) was regularly performed by computers, whether -

- (a) by a combination of computers operating over that period; or
- (b) by different computers operating in succession over that period; or
- (c) by different combinations of computers operating in succession over that period; or
- (d) in any other manner involving the successive operation over that period, in whatever order, of one or more computers and one or more combination of computers,

all computers used for that purpose during that period shall be treated for the purposes of this section as constituting a single computer; and references in this section to a computer shall be construed accordingly.

(8) In any proceedings under this Act where it is desired to give a computer print-out or statement in evidence by virtue of this section, a certificate doing any of the following things, that is to say -

- (a) identifying a document containing a print-out or statement and describing the manner in which it was produced;
- (b) giving such particulars of any device involved in the production of that document as may be appropriate for the purpose of showing that the document was produced by a computer;

(c) dealing with any of the matters to which the conditions mentioned in subsection (6) relate,

which is certified by a person holding a responsible position in relation to the operation of the relevant device or the management of the activities to which the document relates in the ordinary course of business shall be admissible in evidence.

(9) For the purposes of this section -

(a) information shall be deemed to be supplied to a computer if it is supplied in any appropriate form and whether it is so supplied directly or (with or without human intervention) by means of any appropriate equipment;

(b) information shall be deemed to be supplied in the ordinary course of business if the information was obtained, received or supplied with a view to it being processed, stored or retrieved in the ordinary course of business; and

(c) a document shall be deemed to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any other appropriate equipment connected to such computer.

Amendment of
section 2 of
Cap. 131.

66. Section 2 of the Betting, Lotteries and Gaming Act is amended by deleting the definition of "collector".

Repeal of
section 30 of
Cap. 131.

67. The Betting, Lotteries and Gaming Act is amended by repealing section 30.

2000

*Finance***No. 9**

- 68.** The Betting, Lotteries and Gaming Act is amended by repealing section 31. Repeal of section 31 of Cap. 131.
- 69.** The Betting, Lotteries and Gaming Act is amended by repealing section 32. Repeal of section 32 of Cap. 131.
- 70.** The Betting, Lotteries and Gaming Act is amended by repealing section 33. Repeal of section 33 of Cap. 131.
- 71.** The Betting, Lotteries and Gaming Act is amended by repealing section 34. Repeal of section 34 of Cap. 131.
- 72.** The Betting, Lotteries and Gaming Act is amended by repealing section 49. Repeal of section 49 of Cap. 131.
- 73.** Section 63 of the Betting, Lotteries and Gaming Act is amended in subsection (1) by deleting subparagraph (b) and renumbering subparagraph (c) as subparagraph (b). Amendment of section 63 of Cap. 131.
- 74.** The Betting, Lotteries and Gaming Act is amended by repealing section 65. Repeal of section 65 of Cap. 131.
- 75.** Section 68 of the Betting, Lotteries and Gaming Act is amended - Amendment of section 68 of Cap. 131.
- (a) by deleting the words "and any tax" appearing immediately after the word "Board";
- (b) by deleting the word "collector" wherever it occurs and substituting therefor the words "Permanent Secretary".

Amendment of section 69 of Cap. 131. **76.** Section 69 of the Betting, Lotteries and Gaming Act is amended by deleting the words "or received or recovered by or on behalf of the Permanent Secretary by way of tax (including any penalty in respect thereof) "appearing immediately after the word "fees".

Amendment of section 70 of Cap. 131. **77.** Section 70 of the Betting, Lotteries and Gaming Act is amended by deleting the words "tax and" appearing immediately after the word "any".

Repeal of section 9A of Cap. 244. **78.** The Pharmacy and Poisons Act is amended by repealing section 9A.

Amendment of section 20 of Cap. 244. **79.** Section 20 of Pharmacy and Poisons Act is amended in paragraph (1) by deleting "the name, certificate of registration and annual licence" and inserting "the name and certificate of registration".

Amendment of section 163A of Cap. 265. **80.** Section 163A of the Local Government Act is amended -

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

(3) Notwithstanding any other provision of this Act or any by-laws made thereunder, a penalty of three percent of any fees or charges payable under this section which remain unpaid beyond the period prescribed for such payment shall be payable by the licensee for every month or part thereof during which such fees or charges remain unpaid.

(b) by renumbering subsections (3), (4) and (5) as subsections (4), (5) and (6) respectively.

81. Section 213 of the Local Government Act is amended in subsection (1) by inserting the words "within sixty days" immediately after the words "The Minister shall".

Amendment of section 213 of Cap. 265.

82. The Survey Act is amended by repealing section 10A.

Repeal of section 10A of Cap. 299.

83. The Medical Practitioners and Dentists Act is amended by repealing section 15A.

Repeal of section 15A of Cap. 353.

84. The Veterinary Surgeons Act is amended by repealing section 12 and replacing it with the following new section -

Repeal and replacement of section 12 of Cap. 366.

Licensing of veterinary surgeons.

12.(1) Whenever the Board is satisfied that it is in the public interest so to do, it may in its discretion and on payment of the prescribed fee grant a licence to practise veterinary surgery to any person who holds a veterinary qualification which would entitle him to practise veterinary surgery in the country in which it was awarded.

(2) A licence shall be in the prescribed form and shall be granted subject to such conditions, including restriction on the area in which a

licensee may practise, and for such period as the Board thinks fit; and the Board may, subject to section 19, cancel any such licence.

(3) The Board shall keep or cause to be kept a list of names and qualifications of the persons to whom licences have been granted under this section.

(4) The Board shall, not later than the 31st January of every year, publish in the Gazette a list of the names and qualifications of all persons licensed under this section.

Insertion of
section 5A in
Cap. 412.

85. The Exchequer and Audit Act is amended by inserting the following new section immediately after section 5 -

P u b l i c
procurements.

5A.(1) Notwithstanding any other provision of this Act or of any other written law to the contrary, the Minister may, in regulations, prescribe the procedure to be followed by any public entity in procuring goods or services out of public moneys and may, in such regulations -

(a) make different provisions in respect of different public entities;

(b) prescribe financial penalties, not exceeding five million shillings, for the failure by any person or entity to comply with any of the requirements of such regulations.

(2) In subsection (1), the expression "public entity" means -

(a) the Government and any department, service or undertaking thereof;

(b) any local authority established under the Local Government Act;

Cap. 265.

(c) any state corporation;

(d) the Central Bank of Kenya established under the Central Bank of Kenya Act;

Cap. 491.

(e) any co-operative society established under the Co-operative Societies Act;

Cap. 490.

(f) any college or school established under the Education Act;

Cap. 210.

(g) any public university; and

(h) any institution established through voluntary contributions for the general welfare of the public or community.

Amendment of section 18 of Cap. 469.

86. The Kenya Revenue Authority Act is amended in section 18 by inserting the following new subsection immediately after subsection (5) -

(6) The Commissioner-General shall, within six months after the end of each financial year, cause the audited accounts of the Authority to be published in the Gazette and in such other manner as the Board may determine and may avail copies thereof to members of the public at such minimal fee for expenses as the Board may determine.

Amendment of section 24 of Cap. 469.

87. Section 24 of the Kenya Revenue Authority Act is amended -

(a) in subsection (1), by inserting the words "Part II of" immediately after the words "specified in";

(b) by inserting the following new proviso at the end of subsection (2) -

"Provided that this subsection shall apply subject to the provisions of the written laws referred to in subsection (1)".

Amendment of the First Schedule to Cap. 469.

88. The Kenya Revenue Authority Act is amended in Part II of the First Schedule by inserting the following new items -

(9) The Horticultural Crops Development Authority (Imposition of Fees and Charges) Order, 1995 (L.N. 225 of 1995);

(10) The Standards Levy Order, 1990 (L.N. 267 of 1990).

89. Section 4 of the Air Passenger Service Act is amended in subsection (3) by inserting the words "except in circumstances where the Commissioner is satisfied are beyond his control" at the end of paragraph (b). Amendment of section 4 of Cap. 475.

90. The Schedule to the Stamp Duty Act is amended in item 12 by inserting the following immediately after the words "marketable security" - Amendment of the Schedule to Cap. 480.

Cap. 485A.

(except marketable securities on a securities exchange recognised under the Capital Markets Authority Act for new or expanded listings and transfers involved in the creation of asset-backed marketable securities approved by the Capital Markets Authority).

91. Section 96 of the Insurance Act is amended in subsection (1) by deleting the expression "one thousand shillings" and substituting therefor the expression "one hundred thousand shillings". Amendment of section 96 of Cap. 487.

92. Section 101 of the Insurance Act is amended in subsection (1) by deleting the expression "five thousand shillings" appearing in paragraph (a) and substituting therefor the expression "one hundred thousand shillings". Amendment of section 101 of Cap. 487.

Amendment of section 106 of Cap. 487. **93.** Section 106 of the Insurance Act is amended in subsection (3) by deleting the expression "twenty five thousand shillings" and substituting therefor the expression "one hundred thousand shillings".

Amendment of section 112 of Cap. 487. **94.** Section 112 of the Insurance Act is amended in subsection (1) by deleting the expression "ten thousand shillings" and substituting therefor the expression "one hundred thousand shillings".

Repeal and replacement of section 9A to Cap 488. **95.** The Banking Act is amended by repealing section 9 and replacing it with the following new section -

Amalgamations and transfers of assets and liabilities.

9.(1) No amalgamation or arrangement which involves an institution as one of the principal parties to the relevant transaction, and no arrangement for the transfer of all or any part of the assets and liabilities of an institution to another person, shall have legal force except with the prior written approval of the Minister.

(2) The Minister may grant his approval under subsection (1) if -

(a) he is satisfied that the transaction in question will not be detrimental to the public interest;

(b) in the case of an amalgamation, the amalgamation is of institutions only; or

(c) in the case of a transfer of assets and liabilities which entails the transfer

by the transferor institution of the whole or any part of its business as an institution, such transfer is effected to another institution approved by the Minister for the purpose of the said transfer.

(3) Upon the coming into effect of a transaction effecting the amalgamation or acquisition of one institution by another institution, or effecting the transfer of all or part of the assets and liabilities of one financial institution to another institution pursuant to this section -

(a) all the assets and liabilities of the amalgamating institutions or, in the case of a transfer of assets and liabilities, those assets and liabilities of the transferor institution that are transferred in terms of the transaction shall vest in and become binding upon the amalgamated institution or, as the case may be, the receiving institution;

(b) the amalgamated institutions or, in the case of the transfer of assets and liabilities, the receiving institution shall have the same rights and be subject to the same obligations as those which the amalgamating institution or, as the case may be, the transferor institution may have had or to which they or it may

have been subject immediately before the amalgamation or transfer;

(c) all agreements, appointments, transactions and documents entered into, made, drawn up or executed with, by or in favour of any of the amalgamating institutions or, as the case may be, the transferor institution and in force immediately prior to the amalgamation or transfer, but excluding such agreements, appointments, transactions and documents that, by virtue of the terms and conditions of the amalgamation or transfer, are not to be retained in force, shall remain in full force and effect and shall be construed for all purposes as if they had been entered into, made, drawn up or executed with, by or in favour of the amalgamated institution or, as the case may be, the receiving institution or person to whom the assets and liabilities in question are transferred; and

(d) any bond, pledge, guarantee or instrument to secure future advances, facilities or services by any of the amalgamating institutions or, as the case may be, by the transferor institution, which was in force immediately prior to the amalgamation or transfer, shall remain of full force and effect and shall be construed as a bond, pledge,

guarantee or instrument given to or in favour of the amalgamated institution or, as the case may be, the receiving institution or person to whom such assets and liabilities are transferred, as security for future advances, facilities or services by that financial institution or person except where, in the case of such transfer, any obligation to provide such advances, facilities or services is not included in the transfer.

(4) Any amalgamation or arrangement or any arrangement for the transfer of assets and liabilities, shall be subject to-

(a) confirmation at a general meeting of shareholders of each of the institutions concerned; or

(b) in the case of a transaction effecting the transfer of assets and liabilities of one institution to another institution, to confirmation at a general meeting of shareholders of the transferor institution and the receiving institution and the notice convening such a meeting shall contain or have attached to it the terms and conditions or the relevant agreement or arrangement.

(5) Notice of the passing of the resolution confirming any amalgamation or arrangement, or any arrangement for the

transfer of assets and liabilities, together with a copy of such resolution and the terms and conditions of the relevant agreement or arrangement, duly certified by the chairperson of the meeting at which such resolution was passed and by the secretary of the institution concerned shall be sent to the Minister by each of the institutions involved and after receipt of such notices from all the parties to the relevant agreement or arrangement, the Minister shall publish those notices.

(6) Upon the publication by the Minister of the notices referred to in subsection (5)-

(a) of any amalgamation of two or more institutions, the licences of each of the amalgamating institutions shall be deemed to be cancelled and shall be withdrawn by the Minister, and on payment by the resulting institution of the prescribed licence fee, the Minister shall register such institution subject *mutatis mutandis* to the provisions of section 5 as an institution; or

(b) of any arrangement for the transfer of all the assets and liabilities of an institution, the licence of such institution shall be deemed to be cancelled and shall be withdrawn by the Minister.

(7) Upon the licensing of an institution pursuant to subsection (6), the Minister shall issue a licence to the institution.

(8) The Registrar of Companies and the Registrar of Titles, and every officer or person in charge of a deeds registry or any other relevant office shall, if in his office or in any register under his control -

(a) there is registered any title to property belonging to, or any bond or other right in favour of, or any appointment of or by; or

(b) there is registered any share, stock, debenture or other marketable security in favour of; or

(c) there has been issued any licence to or in favour of

any amalgamating or transferor institution, and if satisfied -

(i) that the Minister has approved the amalgamation or transfer pursuant to subsection (1); and

(ii) that such amalgamation or transfer has been duly effected.

and upon production to him of any relevant deed, bond, share, stock debenture,

certificate, letter of appointment, licence or other document, make such endorsements thereon and effect such alterations in his registers as may be necessary to record the transfer of the relevant property bond or other right, share, stock, debenture, marketable security, letter of appointment or licence and of any rights thereunder to the resulting institution or, as the case may be, to the receiving institution.

(9) No transfer fees, stamp duty, registration fees, licence duty or other charges shall be payable in respect of-

(a) a transfer of assets and liabilities under subsection (3); or

(b) any endorsement or alteration made to record such transfer, upon submission to the Registrar of Companies, Registrar of Titles or any other person referred to in subsection (8).

(10) The provisions of this section shall not affect the rights of any creditor or any institution which has amalgamated with or transferred all its assets and liabilities to any other institution or taken over all the assets and liabilities of any other institution, except to the extent provided in this section.

FIRST SCHEDULE - (Contd.)

2000

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 27

Delete all references to Tariff Number 2709.00.00 and insert the following new Tariff Numbers with it corresponding Descriptions, Import Duty, SITC Number and Unit of Quantity.

27.09

2709.00

Petroleum oils and oils obtained from bituminous minerals, crude.

Finance

573

No. 9

(11) In this section -

"amalgamating institutions" means the institutions contemplating effecting an amalgamation;

"receiving institution" means the institution to which assets and liabilities are transferred through a transaction effected under this section:

"resulting institution" means the institution resulting from an amalgamation effected under this section:

"transferor institution" means the institution which transfers its assets and liabilities to a receiving institution.

96. Section 11 of the Banking Act is amended by inserting the following new subsection immediately after subsection (1) -

Amendment of
section 11 of
Cap. 488.

(1A) In relation to conduct contemplated under paragraph (h) of subsection (1) -

"fraudulent" includes intentional deception, false and material representation, concealment or non-disclosure of a material fact or misleading conduct, device or contrivance that results in loss and injury to the institution with an intended gain

to the officer of the institution or to a customer of the institution;

"reckless" includes -

- Cap. 491.
- (a) transacting business beyond the limits set under this Act or the Central Bank of Kenya Act;
 - (b) offering facilities contrary to any guidelines or regulations issued by the Central Bank;
 - (c) failing to observe the institution's policies as approved by the Board of Directors; or
 - (d) misuse of position or facilities of the institution for personal gain.

Amendment of
section 12 of
Cap. 488.

97. Section 12 of the Banking Act is amended -

(a) by inserting the following proviso immediately after paragraph (c) -

Provided that this paragraph does not prevent an institution from -

- (i) letting part of any building which is used for the purpose of conducting its business; or
- (ii) securing a debt on land and, in the event of default of in payment of the

debt, holding the land for so long as in the opinion of the Central Bank is needed for its realization; or

(iii) acquiring land for the purpose of its own development.

98. Section 13 of the Banking Act is amended by inserting the following new subsection immediately after subsection (3) -

Amendment of section 13 of Cap. 488.

(4) No institution shall transfer more than five percent of its share capital to an individual or an entity except with the prior written approval of the Central Bank.

99. Section 31 of the Banking Act is amended by inserting the following new subsection immediately after subsection (2) -

Amendment of section 31 of Cap. 488.

(3) Notwithstanding the provisions of this section, the Central Bank may disclose any of the information referred to in subsection (2) to any monetary authority or financial regulatory authority, within or outside Kenya, where such information is reasonably required for the proper discharge of the functions of the Central Bank or the requesting monetary authority or financial authority.

100. The Trade Licensing Act is amended in Part III by deleting the words "OTHER THAN THOSE PROVIDING PROFESSIONAL AND CONSULTANCY SERVICES" appearing in the heading thereof.

Amendment of heading of Part III of Cap. 497.

No. 9

Amendment of
section 8 of
Cap. 497.

101. The Trade Licensing Act is amended in section 8 by deleting the expression "First Schedule" appearing in subsection (3) and substituting therefor the word "Schedule".

Amendment of
section 9 of
Cap. 497.

102. The Trade Licensing Act is amended in section 9 by deleting the expression "First Schedule" appearing in subsection (3) and substituting therefor the word "Schedule".

Amendment of
the First
Schedule to
Cap. 497.

103. The First Schedule to the Trade Licensing Act is amended in the heading thereof by deleting the word "FIRST".

Repeal of the
Second Schedule
to Cap. 497.

104. The Trade Licensing Act is amended by repealing the Second Schedule.

Amendment of
section 2 of
Cap. 517.

105. Section 2 of the Export Processing Zones Act is amended -

(a) by deleting the definition of "commercial activity" and substituting therefor the following new definition-

"commercial activity" means trading in, breaking bulk, grading, repacking or relabelling of goods and industrial raw materials;

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

"industrial raw materials" means items used as ingredients in the manufacture of goods;

"Kenya Revenue Authority" means the Authority established by section 3 of the Kenya Revenue Authority Act.

Cap. 469.

106. Section 19 of the Export Processing Zones Act is amended by inserting the following new subsection immediately after subsection (2) -

Amendment of section 19 of Cap. 517.

(3) The Authority shall give notice to the Kenya Revenue Authority of every Export Processing Zone enterprise licensed under this section specifying -

(a) the activities in respect of which the enterprise is licensed and shall, in relation to commercial activities, indicate whether the enterprise is permitted to deal in goods not directly related to its manufacturing activities; and

(b) any conditions attached to the licence.

107. The Second Schedule to the Export Processing Zones Authority Act is amended by deleting item 2 and substituting therefor the following new item -

Amendment of the Second Schedule to Cap. 517.

(2) Fuel, excluding -

(i) fuel oil which is exclusively and physically expended as raw material for the manufacture of

bitumen. in such quantities as the Commissioner may, from time to time, approve;

(ii) fuels for use in generators only, during periods of power rationing, in such quantities and subject to such conditions as the Commissioner may prescribe.

Amendment of section 5 of Cap. 525.

108. Section 5 of the Architects and Quantity Surveyors Act is amended in paragraph (g) by deleting the words "and the issue of an annual licence".

Repeal of section 10A of Cap. 525.

109. The Architects and Quantity Surveyors Act is amended by repealing section 10A.

Amendment of section 11 of Cap. 525.

110. Section 11 of the Architects and Quantity Surveyors Act is amended in subsection (1) by deleting subparagraph (b) and renumbering subparagraphs (c) and (d) as subparagraphs (b) and (c) respectively.

Repeal of section 12A of Cap. 530.

111. The Engineers Registration Act is amended by repealing section 12A.

Amendment of section 21 of Cap. 530.

112. The Engineers Registration Act is amended in section 21 by deleting paragraph (d).

Amendment of section 22 of Cap. 530.

113. Section 22 of the Engineers Registration Act is amended in paragraph (d) by deleting the words "and annual licences".

Repeal of section 22A of Cap. 531.

114. The Accountants Act is amended by repealing section 22A.

115. The Accountants Act is amended by repealing section 22B.

Repeal of section 22B of Cap. 531.

116. Section 28 of the Accountants Act is amended in subsection (1) by deleting paragraph (aa).

Amendment of section 28 of Cap. 531.

117. Section 31 of the Accountants Act is amended in subsection (1) by deleting the words "or any annual licence or both" immediately after the words "practising certificate" appearing in paragraph (e).

Amendment of section 31 of Cap. 531.

118. Section 32 of the Accountants Act is amended in subsection (1) by deleting the words "or any annual licence or both" appearing in paragraph (e).

Amendment of section 32 of Cap. 531.

119. The Valuers Act is amended by repealing section 8A.

Repeal of section 8A of Cap. 532.

120. The Estate Agents Act is amended by repealing section 8A.

Repeal of section 8A of Cap. 533.

121. Section 18 of the Estate Agents Act is amended in subsection (1) by -

Amendment of section 18 of Cap. 533.

(a) deleting the words "and holds a valid current annual licence" appearing in paragraph (a);

(b) deleting the words "and each of whom holds a valid current annual licence" appearing in paragraph (b);

(c) deleting the words "and each of whom holds a valid current annual licence" appearing immediately after the words "registered estate agents" in paragraph (c).

Repeal of
section 18A of
Cap. 534.

122. The Certified Public Secretaries Act is amended by repealing section 18A.

Amendment of
section 24 of
Cap. 534.

123. Section 24 of the Certified Public Secretaries Act is amended in subsection (2) by deleting paragraph (aa).

Amendment of
section 27 of
Cap. 534.

124. Section 27 of the Certified Public Secretaries Act is amended in subsection (1) by deleting the words "or any annual licence or both" appearing in paragraph (e).

Amendment of
section 28 of
Cap. 534.

125. Section 28 of the Certified Public Secretaries Act is amended in subsection (1) by deleting the words "or any annual licence or both" appearing in paragraph (e).

Amendment of
section 6 of No.
8 of 1998.

126. Section 6 of the Local Authorities Transfer Fund Act, 1998 is amended by inserting the following new subsection, immediately after subsection (2) -

(3) Notwithstanding subsection (2), one half per centum (0.5%) of the contributions received by the Fund may be used for the following operational expenditure -

(a) dissemination of relevant information to local authorities;

(b) monitoring of compliance by local authorities with Fund disbursement conditions; and

(c) reporting by the Administrator on Fund activities.

127. Section 1 of the Finance Act 1998 is amended by renumbering paragraphs (c) and (d) as paragraphs (d) and (e) respectively and inserting the following new paragraph (c) -

Amendment of section 1 of No. 5 of 1998.

(c) section 14(b)(i), item 1C, on the 6th November, 1998.

128. Section 2 of the Road Maintenance Levy Fund Act is amended by deleting the definition of "officer administering the Fund" and substituting therefor the following new definition -

Amendment of section 2 of No. 9 of 1993.

"officer administering the Fund" means the Chief Executive appointed by the Kenya Roads Board established under section 4(1) of the Kenya Roads Board Act, 1999".

No. 9 of 1999.

129. Section 7 of the Road Maintenance Levy Fund Act is amended -

Amendment of section 7 of No. 9 of 1993.

(i) in subsection (3), by deleting the word "Treasury" and substituting therefor the words "Kenya Roads Board";

(ii) by deleting subsection (6).

130. The Road Maintenance Levy Fund Act, 1993 is amended by repealing section 8.

Repeal of section 8 of No. 9 of 1993.

FIRST SCHEDULE

(s.16(a))

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

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 15

Delete all references to
Tariff Numbers 1511.90.91 and
1511.90.99 and insert the
following Tariff Number
1511.90.90 and its corresponding
Descriptions, Import Duty,
SITC and Unit of Quantity.

	1511.90.90		Other palm oil and its fractions.	25%	422 999 00	Kg.
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FIRST SCHEDULE - (Contd.)

2000

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 27						
Delete all references to Tariff Number 2709.00.00 and insert the following new Tariff Numbers with it corresponding Descriptions, Import Duty, SITC Number and Unit of Quantity.						
27.09		2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.			

Finance

573

No. 9

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		2709.00.10	Condensates	Per 1,000l	333 001 00 @ 20E C Sh1000.00	Kg.
		2709.00.90	Other	Per 1,000l	333 009 00 @ 20E C Sh1,000.00	Kg.
27.10	2710.00		In Tariff Numbers 2710.00.45 and 2710.00.46 insert the word "fuel" immediately after the word "Residual" in the Description, Column.			

FIRST SCHEDULE - (Contd.)

2000

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 34

Delete all references to Tariff Numbers 3402.11.10 and 3402.11.90 and insert the following new Tariff Number and its corresponding Description, Import Duty, SITC Number and Unit of Quantity.

34.02

3402.11

Anionic

Finance

575

No. 9

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		3402.11.00	organic anionic surface active agents	15%	554 211 00	Kg.
CHAPTER 48						
In the Tariff Description to Tariff No. 4802.52.00 delete the expression "less than" appearing before the expression "40g/m ² ".						
In the Tariff description to Tariff Nos. 4802.53.00; 4804.31.00; 4804.39.00; 4804.41.00; 4804.42.00; 4804.49.00; 4804.51.00;						

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			<p>4804.52.00; 4804.59.00; 4805.60.00; 4805.70.00; 4805.80.00; and 4811.31.00 delete the expression "g/m²" and insert the expression "g/m³".</p> <p>Delete all references to Tariff No. 4805.60.00 and insert the following new Tariff Numbers with their corresponding Descriptions, Import Duty, SITC Number and Unit of Quantity.</p>			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
48.05	4805.60		Other paper and paperboard, weighing 150 g/m ² or less, in rolls or sheets, uncoated.			
		4805.60.10	Watermarked security paper.	30%	641 570 10	Kg.
		4805.60.90	Other paper and paperboard weighing 150 g/m ² or less, in rolls or sheets, uncoated.	30%	641 570 90	Kg.
			In the Tariff description to Tariff No. 4806.10.90 delete the word "unprinted" and insert "printed";			

FIRST SCHEDULE - (Contd.)

2000

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			Delete all references to Tariff No. 4810.11.10 and 4810.11.90 and insert the following new Tariff Number 4810.11.00 with its corresponding description, Import Duty, SITC Number and Unit of Quantity.			
4810.11		4810.11.00	Weighing not more than 150 grams per square metre.	30%	641 320 00	Kg.
			In Tariff No. 4810.31.00			

Finance

579

No. 9

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			delete the expression "more than" appearing after the words "and weighing" and insert figure "150".			
			In Tariff No. 4810.32.00 delete the expression "150 g. m. or less" and insert the expression "more than 150 g. m."			
			Delete all references to Tariff No. 4811.21.00 and insert the following new Tariff Numbers with their corresponding Descriptions.			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			Import Duty, SITC Number and Unit of Quantity.			
48.11	4811.21		Self-adhesive paper and paperboard in rolls or sheets other than goods of the kind described in heading No. 48.03, 48.09, 48.10 or 48.18.			
		4811.21.10	Self-adhesive paper and paperboard in rolls or sheets other than goods of the kind described in	15%	641 781 10	Sq. m.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			heading No. 48.03, 48.09, 48.10 or 48.18, unprinted.			
		4811.21.90	Self-adhesive paper and paperboard in rolls or sheets other than goods of the kind described in heading No. 48.03, 48.09, 48.10 or 48.18, printed.	15%	641 781 90	Kg.
CHAPTER 73						
73.09	7309.00		Reservoirs, tanks vats and and similar containers for any material (other than			

FIRST SCHEDULE - (Contd.)

2000

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			compressed or liquified gas), of iron or steel, of a capacity exceeding 300 l whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
	7309.00.10		Of a capacity exceeding 300 l but not exceeding 10,000 l.	25%	692110.00	Kg.
	7309.00.90		Other.	25%	692110.90	Kg.
CHAPTER 85						
Delete all references to Tariff						

Finance

583

No. 9

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
85.17	8517.50	8517.50.00	Numbers 8517.50.10 and 8517.50.90 and insert the following new Tariff Number and its corresponding Description, Import Duty, SITC Number and Unit of Quantity. Other apparatus for carrier-current line systems or for digital line systems.	15%	764 180 00	Number

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
85.25			Delete all reference to Tariff No. 8525.20.90 and insert the following new Tariff Nos. and their corresponding Description, Import Duty, SITC Number and Unit of Quantity.			
	8525.20					
		8525.20.91	Assembled or partly assembled mobile phones (cellular phones).	25%	764 329 10	Number
		8525.20.99	Other assembled or partly assembled transmission apparatus incorporating	25%	764 329 90	Number

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			reception apparatus.			
85.27			Delete all references to Tariff Number 8527.90.00 and insert the following new Tariff Numbers and its corresponding Descriptions, Import Duty, SITC Number and Unit of Quantity.			
	8527.90		Other apparatus.			
		8527.90.10	Apparatus for digital multi-media.	5%	764 811 00	Number
		8527.90.90	Other.	25%	764 819 00	Number

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 87						
			In the Tariff description to Tariff No. 8701.20.10 delete the word "Assembled" and insert the word "Unassembled";			
			In the Tariff description to Tariff No. 8701.20.20 delete the word "Unassembled" and insert the word "Assembled".			

(s.16(b))

SECOND SCHEDULE

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

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

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	25% or Shs.36 per Kg.
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.	25% or Shs.36 per Kg.
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.	25% or Shs.36 per Kg.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight not exceeding 1.5%.	25% or Shs.36 per Kg.
0402.21.00	Milk and cream, concentrated, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5%, not containing added sugar or other sweetening matter.	25% or Shs.36 per Kg.
0402.29.10	Milk and cream, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5%, containing added sugar or other sweetening matter, specially- prepared for infants.	25% or Shs.36 per Kg.
0402.29.90	Other milk and cream, in powder, granules or other solid forms, of a fat content exceeding 1.5%, containing added sugar or other sweetening matter.	25% or Shs.36 per Kg.
0402.91.00	Milk and cream, not containing added sugar or other sweetening matter.	25% or Shs.36 per Kg.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0402.99.90	Other milk and cream, concentrated or containing added sugar or other sweetening matter, in other forms, other than powder, granules or other solid forms.	25% or Shs.36 per Kg.
0802.11.00	Almonds, in shell, fresh or dried.	5%
0802.12.00	Almonds, shelled, fresh or dried.	5%
0802.21.00	Hazelnuts or filberts, in shell, fresh or dried.	5%
0805.10.00	Oranges, fresh or dried.	35%
0806.20.00	Grapes, dried.	5%
0808.10.00	Apples, fresh.	35%
0808.20.00	Pears and quinces, fresh.	35%
0904.20.10	Fruits of the genus capsicum or of the genus pimenta, neither crushed nor ground.	5%
0904.20.90	Fruits of the genus capsicum or of the genus pimenta, crushed or ground.	5%
0908.20.10	Mace, neither crushed nor ground.	5%
0908.20.20	Mace, crushed or ground.	5%

<i>Tariff No.</i>	<i>Description</i>	<i>New Rate of Duty</i>
1001.10.10	Hard durum wheat.	35% or Shs.3.70 per kg.
1001.10.90	Other durum wheat	35% or Shs.3.70 per kg.
1001.90.10	Other hard wheat and meslin	35% or Shs.3.70 per kg.
1001.90.90	Other wheat and meslin.	35% or Shs.3.70 per kg.
1003.00.00	Barley.	30%
1005.10.00	Maize (corn) seed.	25% or Shs.2.50 per kg.
1005.90.00	Other maize (corn).	25% or Shs.2.50 per kg.
1006.10.00	Rice in the husk (paddy or rough).	35% or Shs.4.20 per kg.
1006.20.00	Husked (brown) rice.	35% or Shs.4.20 per kg.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.	35% or Shs.4.20 per kg.
1006.40.00	Broken rice.	35% or Shs.4.20 per kg.
1101.00.10	Wheat flour.	35%
1101.00.20	Meslin flour.	35%
1102.20.00	Maize (corn) flour.	35%
1107.10.00	Malt, not roasted.	30%
1107.20.00	Malt, roasted.	30%
1108.13.00	Potato starch.	5%
1210.20.00	Hop cones, ground, powdered or in the form of pellets, fresh or dried; lupulin.	2.5%
1301.10.00	Lac.	2.5%
1301.20.00	Gum Arabic.	2.5%
1301.90.00	Other natural gums, resins, gum-resins and deoresins (for example, balsams).	2.5%
1302.12.00	Saps and extracts of liquorice	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1302.13.00	Vegetable saps and extracts of hops.	2.5%
1302.14.00	Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone.	2.5%
1302.19.20	Sisal sludge extracts	2.5%
1302.19.90	Other vegetable saps and extracts	2.5%
1302.20.00	Pectic substances, pectinates and pectates	2.5%
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	2.5%
1302.39.00	Musilages and thickeners, whether or not modified derived from other vegetable products	2.5%
1502.00.20	Tallow (including premier jus).	5%
1502.00.90	Other fats of bovine animals, sheep or goats, other than those of heading No.15.03.	30%
1505.10.00	Wool grease, crude.	5%
1505.90.00	Fatty substances derived from wool grease (including lanolin).	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1507.10.00	Soya-bean oil, crude, whether or not degummed.	5%
1507.90.00	Other soya bean oil refined and its fractions, but not chemically modified.	30%
1508.10.00	Ground-nut oil, crude.	5%
1508.90.00	Other refined or semi-refined groundnut oil and its fractions, but not chemically modified.	30%
1509.90.00	Other olive oil and its fractions, but not chemically modified.	30%
1511.10.00	Palm oil, crude.	2.5%
1511.90.10	Olein.	2.5%
1511.90.20	Stearin.	2.5%
1511.90.90	Other palm oil and its fractions	30%
1512.11.10	Sunflower seed oil, crude.	5%
1512.11.20	Safflower seed oil, crude.	5%
1512.19.10	Other oil of sunflower seed, refined or semi-refined, and its fractions, but not chemically modified.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1512.19.20	Other oil of safflower seed, refined or semi-refined, and its fractions, but not chemically modified.	30%
1512.21.00	Cotton seed oil, crude, whether or not gossypol has been removed.	5%
1512.29.00	Other cotton-seed oil, refined or semi-refined, and its fractions, but not chemically modified.	30%
1513.11.00	Coconut (copra) oil, crude.	5%
1513.19.00	Other coconut oil, refined or semi-refined, and its fractions, but not chemically modified.	30%
1513.21.10	Palm kernel oil, crude.	5%
1513.29.10	Other palm kernel oil, refined or semi-refined, and its fractions, but not chemically modified.	30%
1513.29.20	Other babassu oil, refined or semi-refined, and its fractions, but not chemically modified.	30%
1514.10.00	Crude oil of rape, colza or mustard	5%
1514.90.00	Rape, colza or mustard oil and their fractions semi-refined or refined, but not chemically modified.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1515.11.00	Linseed oil, crude.	5%
1515.19.00	Other oil of linseed, refined or semi-refined, and its fractions.	30%
1515.21.00	Maize (corn) oil, crude.	5%
1515.29.00	Other maize (corn) oil, refined or semi-refined and its fractions, but not chemically modified.	30%
1515.90.90	Other fixed vegetable fats and oils and their fractions, partly or wholly hydronegated, inter-esterified, re-esterified or elaidinised.	40%
1516.20.00	Vegetable fats and oils and their fractions, partly or wholly hydronegated, inter-esterified, re-esterified or elaidinised.	40%
1517.10.00	Margarine, excluding liquid margarine.	40%
1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats or oil of Chapter 15 other than edible fats or oils or their fractions of heading 15.16.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparation.	40%
1520.10.00	Glycerol (glycerine), crude; glycerol waters and glycerol lyes	5%
1520.90.00	Other glycerol, including synthetic glycerol	5%
1521.10.00	Vegetables waxes (other than triglycerides).	5%
1521.90.10	Spermaceti, crude, pressed, whether or not refined or coloured.	5%
1701.11.90	Other raw cane sugar, not containing flavouring or colouring matter, in solid form.	100% or Shs.11.90 per Kg.
1701.12.00	Raw beet sugar, not containing added flavouring or colouring matter, in solid form.	100% or Shs.11.90 per Kg.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1701.91.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees containing added flavouring or colouring matter.	100% or Shs.11.90 per Kg.
1701.91.90	Other sugar of a polarimeter reading of 99.8 degrees or more containing added flavouring or colouring matter.	100% or Shs.6.00 per Kg.
1701.99.10	Other sugar of a polarimeter reading of 99.5 degrees but less than 99.8 degrees.	100% or Shs.11.90 per Kg.
1701.99.90	Other sugar of a polarimeter reading of 99.8 degrees or more.	100% or Shs.6.00 per Kg.
1702.30.10	Glucose and dextrose including syrup not containing fructose or containing in the dry state less than 20% by weight of fructose.	15%
1702.30.20	Dextrose monohydrate (medicinal glucose) including syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1702.40.10	Glucose and dextrose including syrup containing in the dry state at least 20% but less than 50% by weight of fructose.	5%
1702.90.00	Other sugar including invert sugar.	5%
1704.10.00	Chewing gum, whether or not sugar-coated.	30%
1704.90.00	Other sugar confectionery, not containing cocoa.	30%
1804.00.00	Cocoa butter, fat and oil.	2.5%
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	2.5%
1806.20.20	Chocolate confectionery in blocks or slabs in containers or immediate packings, of a content exceeding 2 Kg.	30%
1901.90.10	Malt extract.	5%
1905.30.10	Sweet biscuits.	30%
1905.30.20	Waffles and wafers.	30%
1905.90.20	Biscuits, other than sweet biscuits.	30%
2001.10.00	Cucumbers and gherkins.	40%
2001.20.00	Onions.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants prepared or preserved by vinegar or acetic acid.	40%
2002.10.00	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.	40%
2002.90.10	Tomato puree, prepared or preserved otherwise than by vinegar or acetic acid.	40%
2002.90.90	Tomatoes in other forms, prepared or preserved otherwise than by vinegar or acetic acid.	40%
2003.10.00	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid.	40%
2003.20.00	Truffles, prepared or preserved otherwise than by vinegar or acetic acid.	40%
2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	40%
2004.90.00	Other vegetables and mixtures of vegetables other than products of heading 20.06, prepared or preserved otherwise than by vinegar or acetic acid, frozen.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2005.10.00	Homogenised vegetables other than products of heading 20.06, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.40.00	Peas (<i>Pisum sativum</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.51.00	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), shelled, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.59.00	Other beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.60.00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.70.00	Olives, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2005.80.00	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2005.90.00	Other vegetables and mixtures of vegetables other than products of heading 20.06, prepared or preserved otherwise than by vinegar or acetic acid, not frozen.	40%
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	40%
2007.10.00	Homogenized preparations of fruit jellies, fruit or nut puree and fruit or nut pastes, whether or not containing added sugar or other sweetening matter.	40%
2007.91.10	Citrus fruit marmalades.	40%
2007.91.90	Other preparations of citrus fruit, cooked, whether or not containing added sugar or other sweetening matter.	40%
2007.99.10	Jams, whether or not containing added sugar or other sweetening matter.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2007.99.90	Other fruit jellies, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	40%
2008.11.00	Ground-nuts otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.19.00	Other nuts and other seeds whether or not mixed together, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit n.e.s. or included.	40%
2008.20.00	Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.30.00	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2008.40.00	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.50.00	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.60.00	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.70.00	Peaches, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.80.00	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2008.91.00	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit.	40%
2008.92.00	Mixtures of fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit n.e.s. or included.	40%
2008.99.00	Other fruit, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit n.e.s. or included.	40%
2009.11.00	Frozen orange juice, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	40%
2009.19.00	Other orange juice, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2009.20.00	Grape fruit juice, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	40%
2009.30.00	Juice of any other single citrus fruit, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	40%
2009.40.00	Pineapple juice, unfermented and not containing added spirit whether or not containing added sugar or other sweetening matter.	40%
2009.50.00	Tomato juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	40%
2009.60.00	Grape juice (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2009.70.00	Apple juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	40%
2009.80.10	Passion fruit juice, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	40%
2009.80.90	Juice of any other single fruit or vegetable, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	40%
2009.90.00	Mixtures of juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	40%
2102.30.00	Prepared baking powders.	20%
2103.20.00	Tomato ketchup and other tomato sauces.	35%
2103.90.00	Other sauces and preparations therefor; mixed condiments and mixed seasonings.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2106.90.20	Food mix for manufacture of infant milk foods.	5%
2106.90.50	Powdered beer.	30%
2203.00.10	Stout and porter.	30%
2203.00.20	Beer of an original gravity not exceeding 1060 degrees.	30%
2203.00.90	Other beer (including ale) of an original gravity exceeding 1060 degrees.	30%
2204.10.10	Champagne.	30%
2204.10.90	Other sparkling wine.	30%
2204.21.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 litres or less.	30%
2204.29.10	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2 litres but not more than 5 litres.	30%
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2205.90.10	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of more than 2 litres but not more than 5 litres.	30%
2206.00.10	Beer not made from malt.	Per Litre Shs.20.40 or 30%
2206.00.21	Cider in containers holding 2 litres or less.	Per Litre Shs.25.40 or 30%
2206.00.30	Other fermented beverages (for example Chibuku).	Per Litre Shs.20.40 or 30%
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Per Proof Litre Shs.200.00 or 30%
2208.20.11	Brandy in containers holding 2 L or less.	Per Proof Litre Shs.250.00 or 30%
2208.20.91	Other spirits obtained by distilling grape wine or grape marc in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.20.99	Other spirits obtained by distilling grape wine or grape marc in containers holding more than 2 litres.	Per Proof Litre Shs.250.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2208.30.10	Whiskies in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.40.10	Rum and tafia in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.40.90	Rum and tafia in containers holding more than 2 litres.	Per Proof Litre Shs.250.00 or 30%
2208.50.10	Gin and Geneva in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.50.90	Gin and Geneva in containers holding more than 2 litres.	Per Proof Litre Shs.250.00 or 30%
2208.60.10	Vodka in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.60.90	Vodka in containers holding more than 2 litres.	Per Proof Litre Shs.250.00 or 30%
2208.70.10	Liqueurs and cordials in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2208.70.90	Liqueurs and cordials in containers holding more than 2 litres.	Per Proof Litre Shs.250.00 or 30%
2208.90.10	Fruit brandy not made from distilling grape wine or grape marc in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.90.20	Fruit brandy not made from distilling grape wine or grapemarc in containers holding more than 2 L.	Per Proof Litre Shs.250.00 or 30%
2208.90.30	Other spirits and other spirituous beverages in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.90.40	Other spirits and other spirituous beverages in containers holding 2 litres or less.	Per Proof Litre Shs.250.00 or 30%
2208.90.90	Other spirits and other spirituous beverages in containers holding more than 2 litres.	Per Proof Litre Shs.250.00 or 30%
2401.10.00	Tobacco, not stemmed/stripped.	20%
2401.20.00	Tobacco, partly or wholly stemmed/stripped.	20%
2401.30.00	Tobacco refuse.	20%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Per Kg. Shs.300.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2402.20.10	Cigarettes containing tobacco, not exceeding 72 mm in length, including filter tip.	Per Kg. Shs.300.00 or 30%
2402.20.90	Other cigarettes containing tobacco.	Per Kg. Shs.300.00 or 30%
2402.90.10	Other cigars, cheroots and cigarillos containing tobacco substitutes.	Per Kg. Shs.300.00 or 30%
2402.90.20	Other cigarettes containing tobacco substitutes, not exceeding 72 mm in length including filter tip.	Per Kg. Shs.300.00 or 30%
2402.90.90	Other cigarettes containing tobacco substitutes.	Per Kg. Shs.300.00 or 30%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	Per Kg. Shs.300.00 or 30%
2403.91.00	"Homogenised" or "reconstituted" tobacco.	Per Kg. Shs.300.00 or 30%
2403.99.10	Snuff.	Per Kg. Shs.300.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2403.99.20	Tobacco extracts and essences.	Per Kg. Shs.300.00 or 30%
2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.	Per Kg. Shs.300.00 or 30%
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2.5%
2505.90.00	Other natural sands, other than metal bearing sands.	2.5%
2506.10.00	Quartz (other than natural sands).	2.5%
2506.21.00	Quartzite, crude or roughly trimmed.	2.5%
2506.29.00	Other quartzite, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	2.5%
2508.10.00	Bentonite.	2.5%
2508.20.00	Decolouring earths and fuller's earth.	2.5%
2508.30.00	Fire-clay.	2.5%
2508.40.00	Other clays.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2508.50.00	Andalusite, kyanite and sillimanite, whether or not calcined.	2.5%
2508.60.00	Mullite.	2.5%
2508.70.00	Chamotte or dinas earths.	2.5%
2509.00.00	Chalk.	2.5%
2510.10.00	Unground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	2.5%
2510.20.00	Ground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	2.5%
2518.10.00	Dolomite not calcined.	2.5%
2518.20.00	Calcined dolomite.	2.5%
2518.30.00	Agglomerated dolomite (including tarred dolomite).	2.5%
2519.10.00	Natural magnesium carbonate (magnesite).	2.5%
2519.90.00	Fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2523.10.00	Cement clinkers.	35%
2523.21.00	White cement, whether or not artificially coloured.	35%
2523.29.00	Other portland cement.	35%
2523.30.00	Aluminous cement.	35%
2523.90.00	Other hydraulic cements.	35%
2525.20.00	Mica powder	2.5%
2526.20.00	Crushed or powdered natural steatite and talc, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	5%
2527.00.00	Natural cryolite; natural chiolite.	5%
2601.11.00	Non-agglomerated iron ores and concentrates, other than wasted iron pyrites.	2.5%
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2606.00.00	Aluminium ores and concentrates.	2.5%
2701.11.00	Anthracite	5%
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	5%
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	5%
2709.00.10	Condensates	Per 1,000L. @20degC Shs.5005.00
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 127 centistokes (Cst.).	Per 1000L @ 20 deg. C Shs.1710.
2710.00.45	Residual oils of 180 centistokes (Cst.).	Per 1000L @ 20 deg. C Shs.1,0485.

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2710.00.46	Residual oils of 280 centistokes (Cst.).	Per 1000L @ 20 deg. C Shs.1,337.
2710.00.47	Other residual fuel oils.	Per 1000L @ 20 deg. C Shs.1,260.
2710.00.90	Other oils and preparations (e.g. technical white oils, spindle oils, cosmetic oils).	5%
2712.10.00	Petroleum jelly.	30%
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil.	5%
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	2.5%
2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	2.5%
2804.50.00	Boron; tellurium	2.5%
2804.61.00	Silicon containing by weight not less than 99.99% of silicon	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2804.69.00	Other silicon.	2.5%
2804.70.00	Phosphorus	2.5%
2804.80.00	Arsenic	2.5%
2804.90.00	Selenium	2.5%
2808.00.00	Nitric acid; sulphonitric acids.	5%
2809.20.00	Phosphoric acid and polyphosphoric acids	5%
2811.19.10	Arsenic acids	5%
2811.19.90	Other inorganic acids	5%
2811.22.00	Silicon dioxide	5%
2811.23.00	Sulphur dioxide	5%
2814.10.00	Anhydrous ammonia	5%
2814.20.00	Ammonia in aqueous solution	5%
2815.11.00	Solid sodium hydroxide (caustic soda)	5%
2815.12.00	Sodium hydroxide in aqueous solution (soda lye or liquid soda)	5%
2815.20.00	Potassium hydroxide (caustic potash)	5%
2816.10.00	Hydroxide and peroxide of magnesium	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2817.00.10	Zinc oxide.	15%
2818.10.00	Artificial corundum	5%
2818.20.00	Other aluminium oxide	5%
2818.30.00	Aluminium hydroxide	5%
2820.10.00	Manganese dioxide	5%
2820.90.00	Other manganese oxides	5%
2821.10.00	Iron oxides and hydroxides	5%
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	5%
2823.00.00	Titanium oxides.	5%
2824.10.00	Lead monoxide (litharge, massicot)	5%
2824.90.00	Other lead oxides	5%
2826.19.00	Other fluorides	5%
2826.90.00	Other fluorosilicates, fluoroaluminates and other complex fluorine salts	5%
2827.10.00	Ammonium chloride	5%
2827.20.00	Calcium chloride	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2827.31.00	Magnesium chloride	5%
2827.32.00	Aluminium chloride	5%
2827.33.00	Iron chloride	5%
2827.34.00	Cobalt chloride	5%
2827.35.00	Nickel chloride	5%
2827.36.00	Zinc chloride	5%
2827.38.00	Chloride of barium	5%
2827.39.00	Other chlorides	5%
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites	5%
2829.19.00	Other chlorates	5%
2832.10.00	Sodium sulphites	5%
2832.20.00	Other sulphites	5%
2833.11.00	Disodium sulphate	5%
2833.19.00	Other sodium sulphates	5%
2833.21.00	Sulphates of magnesium	5%
2833.22.00	Sulphates of aluminium.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2833.23.00	Sulphates of chromium	5%
2833.24.00	Sulphates of nickel	5%
2833.25.00	Sulphates of copper	5%
2833.26.00	Sulphates of zinc	5%
2833.27.00	Sulphates of barium	5%
2833.29.00	Other Sulphates	5%
2833.30.00	Alums	5%
2833.40.00	Peroxosulphates (persulphates)	5%
2834.10.00	Nitrites	5%
2835.10.00	Phosphinates (hypophosphites) and phosphates (phosphites)	5%
2835.22.00	Phosphates of mono- or disodium	5%
2835.23.00	Phosphates of trisodium	5%
2835.25.00	Calcium hydrogenorthophosphate	5%
2835.26.00	Other phosphates of calcium	5%
2835.29.00	Other phosphates	5%
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2835.39.00	Other polyphosphates	5%
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate)	5%
2836.50.00	Calcium carbonate	5%
2837.19.00	Other cyanides and cyanide oxides	5%
2839.19.00	Other silicates, commercial alkali metal silicate of sodium	5%
2840.19.00	Other disodium tetraborate	5%
2840.20.00	Other borates	5%
2840.30.00	Peroxoborates (perborates)	5%
2841.20.00	Chromates of zinc or of lead	5%
2841.40.00	Potassium dichromate	5%
2847.00.00	Hydrogen peroxide, whether or not solidified with urea.	5%
2849.20.00	Carbide of silicon whether or not chemically defined.	5%
2902.11.00	Cyclohexane	5%
2902.20.00	Benzene	5%
2902.30.00	Toluene	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2902.41.00	o-Xylene.	5%
2902.42.00	m-Xylene.	5%
2902.43.00	p-Xylene.	5%
2902.44.00	Mixed xylene isomers.	5%
2902.50.00	Styrene.	5%
2902.60.00	Ethylbenzene	5%
2902.70.00	Cumene	5%
2902.90.00	Other cyclic hydrocarbons	5%
2903.12.00	Dichloromethane (methylene chloride)	5%
2903.29.00	Other unsaturated chlorinated derivatives of acyclic hydrocarbons	5%
2903.30.00	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	5%
2903.45.10	Chlorotrifluoromethane.	5%
2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters	5%
2905.11.00	Methanol (methyl alcohol)	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	5%
2905.13.00	Butan-1-ol (n-butyl alcohol)	5%
2905.16.00	Octanol (octyl alcohol) and isomers thereof.	5%
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	5%
2905.19.00	Other saturated monohydric alcohols	5%
2905.31.00	Ethylene glycol (ethanediol)	5%
2905.32.00	Propylene glycol (propane-1,2-diol).	5%
2905.39.00	Other diols	5%
2905.41.00	2-Ethyl-2-(hydroxymethyl)propane-1, 3-diol (trimethylolpropane)	5%
2905.42.00	Pentaerythritol.	5%
2905.44.00	D-glucitol (sorbitol)	5%
2905.45.00	Glycerol.	5%
2905.49.00	Other polyhydric alcohol	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2905.50.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols	5%
2906.11.00	Menthol	5%
2906.13.00	Sterols and inositols	5%
2906.14.00	Terpineols	5%
2907.12.00	Cresols and their salts	5%
2907.14.00	Xylenols and their salts	5%
2907.21.00	Resorcinol and its salts	5%
2907.22.00	Hydroquinone (quinol) and its salts	5%
2907.29.00	Other polyphenols	5%
2907.30.00	Phenol-alcohols	5%
2909.11.00	Diethyl ether	5%
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%
2909.41.00	2,2'-Oxydiethanol (diethylene glycol, digol).	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%
2912.11.00	Methanal (formaldehyde)	5%
2912.21.00	Benzaldehyde	5%
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde)	5%
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde)	5%
2912.49.00	Other aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function	5%
2912.60.00	Paraformaldehyde.	5%
2914.11.00	Acetone	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2914.12.00	Butanone (methyl ethyl ketone)	5%
2914.21.00	Camphor	5%
2914.22.00	Cyclohexanone and methylcyclohexanones	5%
2914.29.00	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen functions	5%
2914.50.00	Ketone-phenols and ketones with other oxygen function	5%
2915.11.00	Formic acid	5%
2915.13.00	Esters of formic acid	5%
2915.21.00	Acetic acid	5%
2915.31.00	Ethyl acetate	5%
2915.32.00	Vinyl acetate.	5%
2915.39.00	Other esters of acetic acid	5%
2915.60.00	Butyric acids, valeric acids, their salts and esters	5%
2915.70.00	Palmitic acid, stearic acid, their salts and esters	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2915.90.00	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxy acids; their hologenated sulphonated, nitrated or nitrosated derivatives	5%
2916.11.00	Acrylic acid and its salts	5%
2916.12.00	Esters of acrylic acid	5%
2916.13.00	Methacrylic acid and its salts	5%
2916.14.00	Esters of methacrylic acid	5%
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%
2916.31.00	Benzoic acid, its salts and esters	5%
2916.32.00	Benzoyl peroxide and benzoyl chloride	5%
2916.39.00	Other aromatic monocarboxylic acids their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%
2917.12.00	Adipic acid, its salts and esters	5%
2917.13.00	Azelaic acid, sebacic acid, their salts and esters	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2917.14.00	Maleic anhydride.	5%
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%
2917.31.00	Dibutyl orthophthalates	5%
2917.32.00	Diethyl orthophthalates	5%
2917.33.00	Dinonyl or didecyl orthophthalates	5%
2917.35.00	Phthalic anhydride.	5%
2917.36.00	Terephthalic acid and its salts	5%
2917.37.00	Dimethyl terephthalate	5%
2917.39.00	Other aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	5%
2918.11.00	Lactic acid, its salts and esters	5%
2918.14.00	Citric acid	5%
2918.15.00	Salts and esters of citric acid	5%
2918.21.00	Salicylic acid and its salts	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2918.29.00	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, peroxides, peroxyacids and their derivatives	5%
2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	5%
2920.10.00	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	5%
2921.11.00	Methylamine, di- or trimethylamine and their salts	5%
2921.19.00	Other acyclic monoacids and their derivatives; salts thereof	5%
2921.21.00	Ethylenediamine and its salts	5%
2921.44.00	Diphenylamine and its derivatives; salts thereof	5%
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2921.59.00	Other aromatic polyamides and their derivatives; salt thereof	5%
2922.12.00	Diethanolamine and its salts	5%
2922.13.00	Triethanolamine and its salts	5%
2922.41.00	Lysine and its esters; salts thereof	5%
2923.20.00	Lecithins and other phosphoaminolipids	5%
2923.90.00	Other quaternary ammonium salts and hydroxides	5%
2924.10.00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	5%
2925.11.00	Saccharin and its salts	5%
2925.19.00	Other imides and their derivatives; salts thereof	5%
2925.20.00	Imines and their derivatives; salts thereof	5%
2926.90.00	Other nitrile-function compounds	5%
2927.00.00	Diazo-, azo- or azoxy-compounds.	5%
2929.10.00	Isocyanates	5%
2930.20.00	Thiocarbamates and dithiocarbamates	5%
2930.30.00	Thiuram mono-, di- or tetrasulphides	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2931.00.90	Other organo-inorganic compounds	5%
2932.29.00	Other lactones	5%
2933.31.00	Pyridine and its salts	5%
2933.69.90	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	5%
2934.20.00	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	5%
2934.90.90	Nuclei acids and their salts; other heterocyclic compounds.	5%
2936.10.00	Provitamins, unmixed.	5%
2936.21.00	Vitamins A and their derivatives, unmixed.	5%
2936.22.00	Vitamin B1 and its derivatives, unmixed.	5%
2936.23.00	Vitamin B2 and its derivatives, unmixed.	5%
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.	5%
2936.27.00	Vitamin C and its derivatives, unmixed.	5%
2936.28.00	Vitamin E and its derivatives, unmixed.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2936.29.00	Other vitamins and their derivatives, unmixed.	5%
2936.90.00	Intermixture of provitamins and vitamins, including natural concentrates and their derivatives, whether or not in any solvent.	5%
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.	5%
3201.10.00	Quebracho extract	5%
3202.10.00	Synthetic organic tanning substances	5%
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	5%
3204.11.00	Disperse dyes and preparations based thereon	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3204.12.00	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon.	5%
3204.13.00	Basic dyes and preparations based thereon.	5%
3204.14.00	Direct dyes and preparations based thereon.	5%
3204.16.00	Reactive dyes and preparations based thereon.	5%
3204.17.00	Pigments and preparations based thereon.	5%
3204.19.00	Other, including mixtures of colouring matter of two or more of the subheadings Nos. 3204.11 to 3204.19.	5%
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents.	5%
3204.90.00	Other synthetic organic colouring matter whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic matter; synthetic organic products of a kind used as luminophores.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	5%
3206.11.00	Pigments and preparations based on titanium dioxide containing 80% or more by weight of titanium dioxide calculated on the dry weight.	5%
3206.30.00	Pigments and preparations based on cadmium compound.	5%
3206.49.00	Other colouring matter and other preparations.	5%
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations.	5%
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.	5%
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.	5%
3208.10.10	Varnishes of a kind used in insulating electric wire, based on polyesters.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3208.10.90	Other paints and varnishes, dispersed or dissolved in non-aqueous medium based on polyesters.	35%
3208.20.90	Other paints and varnishes, dispersed or dissolved in non-aqueous medium based on acrylic and vinyl polymers.	35%
3208.90.90	Other paints and varnishes, dispersed or dissolved in a non-aqueous medium based on other polymers.	35%
3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers).	35%
3211.00.00	Prepared driers.	20%
3212.90.10	Pigments dispersed in paints or enamel media.	5%
3214.10.90	Glaziers' putty, grafting putty, resin cements, canking compounds and other mastics; painters' fillings.	20%
3301.11.00	Essential oils of bergamot.	5%
3301.12.00	Essential oils of orange.	5%
3301.13.00	Essential oils of lemon.	5%
3301.14.00	Essential oils of lime.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3301.19.00	Other essential oils of citrus fruit.	5%
3301.21.00	Essential oils of geranium.	5%
3301.22.00	Essential oils of jasmine.	5%
3301.23.00	Essential oils of lavender or of lavandin.	5%
3301.24.00	Essential oils of peppermint (<i>Mentha piperita</i>).	5%
3301.25.00	Essential oils of other mints.	5%
3301.26.00	Essential oils of vetiver.	5%
3301.29.00	Other essential oils other than those of citrus fruit and oils of tariff Nos. 3301.21.00 to 3301.26.00.	5%
3301.30.00	Resinoids.	5%
3301.90.90	Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration.	5%
3302.10.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3303.00.10	Toilet waters.	35%
3303.00.90	Perfumes.	35%
3304.10.00	Lip make-up preparations.	35%
3304.20.00	Eye make-up preparations.	35%
3304.30.00	Manicure or pedicure preparations.	35%
3304.91.00	Beauty and skin care powders, including sunscreen or sun tan preparations whether or not compressed.	35%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.	35%
3305.10.00	Shampoos.	35%
3305.20.00	Preparations for permanent waving or straightening of hair.	35%
3305.30.00	Hair lacquers.	35%
3305.90.00	Other preparations for use on the hair.	35%
3306.10.00	Dentifrices, in individual retail packages.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3306.20.00	Yarn used to clean between the teeth (dental floss), in individual retail packages.	25%
3306.90.00	Other preparations for oral or dental hygiene, including denture fixative pastes and powders, in individual retail packages.	25%
3307.10.00	Pre-shave, shaving or after-shave preparations.	35%
3307.20.00	Personal deodorants and anti-perspirants.	35%
3307.30.00	Perfumed salts and other bath preparations.	35%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	30%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	35%
3307.90.20	Perfumed petroleum jelly.	35%
3307.90.30	Perfumed papers and papers impregnated or coated with perfumes or cosmetics.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3307.90.40	Wadding, felt and non-wovens impregnated, coated or covered with perfumes or cosmetics.	35%
3307.90.90	Other depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	35%
3401.11.00	Soap and organic surface active products and preparations in the form of bars, cakes, moulded pieces or shapes, and paper wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent for toilet use (including medicated products).	35%
3401.19.00	Other soap and organic surface active products and preparations in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent for other uses.	35%
3401.20.10	Soap in other forms for toilet use (including medicated products).	35%
3401.20.90	Soap in other forms for other uses.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3402.11.00	Anionic organic surface active agents.	15%
3402.13.00	Non-ionic organic surface-active agents.	35%
3402.19.00	Other organic surface-active agents whether or not put up for retail sale.	35%
3403.11.00	Preparations for the treatment of textile materials, leather, fur skins or other materials	5%
3403.99.00	Other lubricating preparations not containing petroleum oils or oils obtained from bituminous materials.	5%
3404.20.00	Artificial waxes and prepared waxes of polyethylene glycol	5%
3404.90.90	Other artificial waxes and prepared waxes.	5%
3505.20.00	Glues based on starches, or on dextrans or other modified starches.	30%
3506.10.00	Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3506.91.00	Adhesives based on rubber or plastics (including artificial resins).	30%
3507.10.00	Rennet and concentrates thereof	5%
3507.90.10	Meat tenderizer	5%
3507.90.90	Other enzymes; prepared enzymes n.e.s or included	5%
3605.00.10	Matches in packings of less than 25 matches per container.	Per 100 containers Shs.15.00 or 35 %
3605.00.20	Matches in packings of 25 matches or more per container, but not more than 50 matches per container.	Per 100 containers Shs.30.00 or 35 %
3605.00.30	Matches in packings of more than 50 matches per container.	Per 100 containers Shs.30.00 or 35 %
3702.94.00	Other photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed of a width exceeding 16mm but not exceeding 35mm and of a length exceeding 30m.	10%
3801.10.00	Artificial graphite.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3802.10.00	Activated carbon.	5%
3802.90.90	Activated natural mineral products	5%
3804.00.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 38.03.	5%
3805.10.00	Gum, wood or sulphate turpentine oils	5%
3806.10.00	Rosin and resin acids	5%
3806.20.00	Salts of rosin or of resin acids	20%
3806.90.00	Rosin spirit and resin oils, run gum	5%
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	5%
3808.10.20	Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating.	20%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3808.10.90	Other insecticides, put up in forms or packings for retail sale or preparations or articles.	5%
3809.92.00	Other finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the paper industry not elsewhere specified or included.	5%
3809.99.00	Other finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuff and other products and preparations (for example, dressings and mordants), of a kind used in leather or like industries not elsewhere specified or included.	5%
3810.90.00	Fluxes and other auxilliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods.	5%
3812.10.00	Prepared rubber accelerators	5%
3812.20.00	Compound plasticisers for rubber or plastics.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3812.30.00	Anti-oxidising preparations and other compound stabilisers for rubber or plastics.	5%
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	5%
3815.90.00	Reaction initiators and reaction accelerators n.e.s.	5%
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than graphite preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi manufacture.	5%
3817.10.00	Mixed alkylbenzenes.	5%
3823.11.00	Stearic acid	5%
3823.13.00	Tall oil fatty acids	5%
3823.19.00	Other industrial monocarboxylic fatty acids and acid oils from refining.	5%
3823.70.00	Industrial fatty alcohols.	5%
3824.10.00	Prepared binders for foundry moulds or cores	5%

2000

Finance

645

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3824.71.00	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine.	5%
3824.90.10	Ammoniacol gas liquors and spent oxide produced in coal gas purification.	5%
3824.90.50	Prepared lead oxide paste for use in manufacture of storage batteries.	5%
3824.90.90	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural product), not elsewhere specified or included: residual products of the chemical or allied industries, not elsewhere specified	5%
3901.10.00	Polyethylene having a specific gravity of less than 0.94.	5%
3901.20.00	Polyethylene having a specific gravity of 0.94 or more.	5%
3901.30.00	Ethylene-vinyl acetate copolymers	5%
3901.90.00	Other polymers of ethylene, in primary form	5%
3902.10.00	Polypropylene.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3902.30.00	Propylene copolymers, in primary forms.	5%
3902.90.00	Other polymers of propylene or of other olefins in primary forms.	5%
3903.11.00	Expansible polystyrene.	5%
3903.19.00	Other polystyrene.	5%
3903.20.00	Styrene-acrylonitrile (SAN) copolymers, in primary form.	5%
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms.	5%
3903.90.00	Other polymers of styrene, in primary form	5%
3904.10.00	Polyvinyl chloride, not mixed with any other substances.	5%
3904.40.00	Other vinyl chloride copolymers in primary forms.	5%
3905.12.00	Polyvinyl acetate, in aqueous dispersion; primary colours.	20%
3905.19.00	Other polyvinyl acetate, in primary forms.	20%

2000

Finance

647

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3905.21.00	Vinyl acetate copolymers in aqueous dispersion, in primary forms.	20%
3905.29.00	Other vinyl acetate copolymers, in primary forms.	20%
3905.30.00	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups.	5%
3905.91.00	Copolymers of vinyl acetate or of other vinyl esters or of other vinyl polymers, in primary forms.	20%
3905.99.00	Other polymers of vinyl acetate or of other vinyl esters and other vinyl polymers, in primary forms.	20%
3906.10.00	Polymethyl methacrylate in primary forms.	20%
3906.90.00	Other acrylic polymers in primary forms.	20%
3907.10.00	Polyacetals in primary forms.	5%
3907.20.00	Other polyethers in primary forms.	5%
3907.30.00	Epoxide resins in primary forms.	5%
3907.40.00	Polycarbonates in primary forms.	5%
3907.50.00	Alkyd resins, in primary forms.	20%
3907.60.00	Polyethylene terephthalate in primary forms.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3907.91.00	Other unsaturated polyesters, in primary forms.	20%
3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 in primary forms.	20%
3908.90.00	Other polyamides in primary form	5%
3909.10.00	Urea resins; thiourea resins in primary forms.	20%
3909.20.00	Melamine resins, in primary forms.	20%
3909.30.00	Other amino-resins in primary forms.	20%
3909.50.00	Polyurethanes, in primary forms.	15%
3910.00.00	Silicónes in primary forms.	2.5%
3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes in primary forms.	5%
3911.90.00	Polysulphites, polysulphones and other products specified in Note 3 to this chapter, n.e.s. in primary form	5%
3912.11.00	Non-plasticised cellulose acetates in primary forms.	5%
3912.12.00	Plasticised cellulose acetates in primary forms.	5%

2000

Finance

649

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3912.20.00	Cellulose nitrates (including collodions) in primary forms.	5%
3912.31.00	Carboxy methyl cellulose and its salts in primary forms.	5%
3913.10.00	Alginate acid , its salts and esters, in primary form.	5%
3913.90.90	Other natural polymers and modified polymers n.e.s, in primary form	5%
3914.00.00	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	5%
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%
3917.21.00	Tubes, pipes and hoses , rigid, of polymers of ethylene.	30%
3917.23.00	Tubes, pipes and hoses , rigid, of polymers of vinyl chloride.	30%
3917.31.00	Flexible tubes, pipes and hoses , having a minimum burst pressure of 27.6 mpa, of plastics.	30%
3917.40.00	Tube, pipe and hose fittings, of plastic.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3919.90.21	Self-adhesive plates, sheets, film, foil, tape and strip, of plastics, in rolls of a width exceeding 100cm,unprinted.	5%
3920.10.10	Other plates, sheets, film, foil and strip of ethylene, unprinted.	5%
3920.20.10	Other plates, sheets, film, foil and strip, of polymers of propylene, unprinted.	5%
3920.30.10	Other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of styrene, unprinted.	5%
3920.41.10	Other plates, sheets, film, foil and strip of polymers of vinyl chloride, rigid, unprinted.	5%
3920.42.10	Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, flexible, unprinted.	5%
3920.51.10	Other plates, sheets, film, foil and strip of polymers of polymethyl methacrylate, unprinted.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3920.59.10	Other plates, sheets, film, foil and strip of acrylic polymers, unprinted.	5%
3920.61.10	Other plates, sheets, film, foil and strip of polymers of polycarbonates, unprinted.	5%
3920.62.10	Other plates, sheets, film, foil and strip of polymers of polyethylene terephthalate, unprinted.	5%
3920.63.10	Other plates, sheets, film, foil and strip of polymers of unsaturated polyesters, unprinted.	5%
3920.69.10	Other plates, sheets, film, foil and strip of polymers of other polyesters, unprinted.	5%
3920.71.10	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose, unprinted.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3920.72.10	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of vulcanised fibre, unprinted.	5%
3920.91.10	Other plates, sheets, film, foil and strip of polymers of polyvinyl butyral, unprinted.	5%
3920.92.10	Other plates, sheets, film, foil and strip of polymers of polymamides, unprinted.	5%
3921.11.10	Other plates, sheets, film, foil and strip, cellular, of polymers of styrene, unprinted.	5%
3921.12.10	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, unprinted.	5%
3921.13.10	Other plates, sheets, film, foil and strip, cellular, of polyurethanes, unprinted.	5%
3921.14.10	Other plates, sheets, film, foil and strip, of regenerated cellulose, unprinted.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3921.19.10	Other plates, sheets, film, foil and strip, cellular, of other plastics, unprinted.	5%
3923.40.00	Spools, cops, bobbins and similar supports of plastics.	15%
4001.10.00	Natural rubber latex, whether or not pre-vulcanised	2.5%
4001.21.00	Smoked sheets of natural rubber	2.5%
4001.22.00	Technically specified natural rubber (TSNR).	2.5%
4001.29.00	Other natural rubber, in primary forms or in plates, sheets or strip.	2.5%
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	2.5%
4002.11.00	Latex, of styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR).	2.5%
4002.19.00	Other styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR).	2.5%
4002.20.00	Butadiene rubber (BR).	2.5%
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR).	2.5%
4002.39.00	Halo-isobutene-isoprene rubber (CIIR or BIIR).	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4002.41.00	Latex of chloroprene (chlorobutadiene) rubber (CR).	2.5%
4002.49.00	Other forms of chloroprene (chlorobutadiene) rubber (CR).	2.5%
4002.51.00	Latex of acrylonitrile - butadiene rubber (NBR).	2.5%
4002.59.00	Other forms of acrylonitrile-butadiene rubber (NBR).	2.5%
4002.60.00	Isoprene rubber (IR).	2.5%
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM).	2.5%
4002.80.00	Mixtures of any product of natural rubber, balate gutta -percha, guayula, chicle similar natural gums of heading 40.01 and synthetic rubber and factice derived from oils of this heading.	2.5%
4002.91.00	Latex of other synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip.	2.5%
4002.99.00	Other forms of other synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	2.5%
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	2.5%
4005.10.00	Rubber, unvulcanised, in primary forms, compounded with carbon black or silica.	2.5%
4005.20.00	Solutions; dispersions other than unvulcanised rubber, in primary forms, compounded with carbon black or silica.	2.5%
4005.91.00	Compounded rubber, unvulcanised, in plates, sheets and strip.	2.5%
4005.99.00	Other forms of compounded rubber, unvulcanised, in primary forms.	2.5%
4007.00.00	Vulcanised rubber thread and cord.	2.5%
4009.10.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, not reinforced or otherwise combined with other materials, without fittings	20%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4010.19.00	Other conveyor belts or belting of vulcanised rubber.	5%
4011.10.00	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars).	35%
4011.20.00	New pneumatic tyres, of rubber, of a kind used on buses or lorries.	35%
4016.99.90	Other articles of vulcanised rubber other than hard rubber.	5%
4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.	5%
4401.21.00	Wood in chips or particles, coniferous.	5%
4401.22.00	Wood in chips or particles, non-coniferous.	5%
4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	5%
4402.00.10	Charcoal made from coffee husks and waste, agglomerated.	5%
4402.00.90	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated.	5%

2000

Finance

657

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4403.10.00	Wood in the rough treated with paint, stains, creosote or other preservatives.	5%
4403.20.10	Coniferous logs whether or not quarter split, for pulping.	5%
4403.20.90	Other coniferous wood in the rough.	5%
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau.	5%
4403.49.00	Other wood in the rough, of tropical wood.	5%
4403.91.00	Other wood in the rough, of oak (<i>Quercus</i> spp).	5%
4403.92.00	Other wood in the rough, of beech (<i>Fagus</i> spp).	5%
4403.99.10	Mangrove poles, in the rough.	5%
4403.99.90	Other wood, in the rough.	5%
4405.00.00	Wood wool; wood flour.	5%
4406.10.00	Railway or tramway sleepers (Cross-ties) of wood, not impregnated.	5%
4406.90.00	Other railway or tramway sleepers of wood.	5%
4407.10.00	Coniferous wood sawn or chipped lengthwise, sliced or peeled.	5%
4407.24.00	Virola, Mahogany (<i>Swietenia</i> spp.), Imbuia and Balsa.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4407.25.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau.	5%
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan.	5%
4407.29.00	Other tropical wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed.	5%
4407.91.00	Other wood sawn or chipped lengthwise, of 5% oak (Quercus spp.).	5%
4407.92.00	Other wood sawn or chipped lengthwise, sliced or peeled, of beech (Fagus spp.).	5%
4407.99.00	Other wood sawn or chipped lengthwise, sliced or peeled.	5%
4418.20.00	Doors and their frames and thresholds of wood.	35%
4418.30.00	Parquet panels, of wood.	35%
4701.00.00	Mechanical wood pulp.	2.5%
4702.00.00	Chemical wood pulp, dissolving grades.	2.5%
4703.11.00	Chemical wood pulp, soda or sulphate other than dissolving grades, unbleached, coniferous.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4703.19.00	Chemical wood pulp, soda or sulphate, other than dissolving grades, unbleached, coniferous.	2.5%
4703.21.00	Chemical wood pulp, soda or sulphate, other than dissolving grades, semi-bleached or bleached, coniferous.	2.5%
4703.29.00	Chemical wood pulp, soda or sulphate, other than dissolving grades semi-bleached or bleached, non-coniferous.	2.5%
4704.11.00	Chemical wood pulp, sulphate, other than dissolving grades, unbleached, coniferous.	2.5%
4704.19.00	Chemical wood pulp, sulphate, other than dissolving grades, unbleached, non-coniferous.	2.5%
4704.21.00	Chemical wood pulp, sulphate, other than dissolving grades, semi-bleached or bleached, coniferous.	2.5%
4704.29.00	Chemical wood pulp, sulphate, other than dissolving grades, semi-bleached or non-coniferous.	2.5%
4705.00.00	Semi-chemical wood pulp.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4801.00.00	Newsprint, in rolls or sheets.	25%
4802.10.00	Hand made paper and paperboard.	25%
4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat sensitive or electrosensitive paper or paperboard.	25%
4802.40.00	Wallpaper base in rolls or sheets.	35%
4802.52.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing 40 g/m ² , or more but not more than 150 g/m ² , in rolls or sheets.	40%
4802.53.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m ² in rolls or sheets.	40%

2000

Finance

661

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4802.60.00	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process in rolls or sheets.	40%
4803.00.10	Tissue paper (cellulose wadding) bleached, for the manufacture of sanitary towels in rolls or sheets.	40%
4803.00.90	Other toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes; cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed in rolls or sheets.	30%
4804.11.00	Unbleached kraftliner.	35%
4804.19.10	Dry battery kraft liner.	5%
4804.19.90	Other kraftliner in rolls or sheets.	35%
4804.21.00	Unbleached sack kraft paper in rolls or sheets, uncoated.	35%
4804.29.00	Other sack kraft paper in rolls or sheets, uncoated.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4804.31.00	Other kraft paper and paperboard weighing 150 g/m ² or less, unbleached in rolls or sheets, uncoated.	35%
4804.39.00	Other kraft paper and paperboard weighing 150 g/m ² or less, in rolls or sheets, uncoated.	35%
4804.41.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , unbleached, in rolls or sheets, uncoated.	40%
4804.42.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls o	40%
4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , bleached, in rolls or sheets, uncoated.	40%
4804.51.00	Other kraft paper and paperboard weighing 225 g/m ² or more, unbleached, in rolls or sheets, uncoated.	40%

2000

Finance

663

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4804.52.00	Other kraft paper and paperboard weighing 225 g/m ² or more, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets, uncoated.	40%
4804.59.00	Other kraft paper and paperboard weighing 225 g/m ² or more, bleached, in rolls or sheets, uncoated.	40%
4805.10.00	Semi-chemical fluting paper (corrugating medium).	40%
4805.21.00	Multi-ply paper and paperboard with each layer bleached, in rolls or sheets, uncoated.	40%
4805.22.00	Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets, uncoated.	40%
4805.23.00	Multi-ply paper and paperboard having three or more layers, of which only the two outer layers are bleached, in rolls or sheets, uncoated.	40%
4805.29.00	Other multi-ply paper and paperboard, in rolls or sheets, uncoated.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4805.30.00	Sulphite wrapping paper, in rolls or sheets, uncoated.	15%
4805.40.00	Filter paper and paperboard, in rolls or sheets, uncoated.	5%
4805.50.00	Felt paper and paperboard, in rolls or sheets, uncoated.	30%
4805.60.10	Watermarked security paper.	15%
4805.60.90	Other paper and paperboard, weighing 150 g/m ² or less, in rolls or sheets, uncoated.	35%
4805.70.00	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² , in rolls or sheets, uncoated.	40%
4805.80.00	Other paper and paperboard, weighing 225 g/m ² or more, in rolls or sheets, uncoated.	40%
4806.10.10	Vegetable parchment paper in rolls or sheets, unprinted.	5%
4806.10.90	Vegetable parchment paper in rolls or sheets unprinted.	25%
4806.20.00	Greaseproof papers, in rolls or sheets.	5%
4806.30.00	Tracing papers, in rolls or sheets.	5%

2000

Finance

665

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4806.40.00	Glassine and other glazed transparent or translucent papers, in rolls or sheets.	5%
4807.10.00	Paper and paperboard, laminated internally with bitumen, tar or asphalt, in rolls or sheets.	35%
4807.90.00	Other composite paper and paperboard not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	35%
4808.10.00	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets.	35%
4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	35%
4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.	35%
4808.90.00	Other paper and paperboard, (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4809.10.00	Greaseproof papers, in rolls or sheets, printed.	15%
4809.20.00	Self-copy paper in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	15%
4809.90.00	Other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in an unfolded state.	25%
4810.11.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing not more than 150 g/m ² .	15%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4810.12.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m ² in rolls or sheets, coated.	15%
4810.21.00	Light-weight coated paper of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, in rolls or sheets.	15%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4810.29.00	Other paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibres content consists of fibres obtained by a mechanical process, in rolls or sheets.	25%
4810.31.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process and weighing not more than 150 g/m ² .	25%
4810.32.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process and weighing more than 150g/m ² .	40%

2000

Finance

669

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4810.39.00	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls or sheets, coated.	40%
4810.91.00	Other multi-ply paper and paperboard in rolls or sheets, coated.	40%
4810.99.00	Other paper and paperboard, coated, in rolls or sheets.	40%
4811.10.00	Tarred, bituminised or asphalted paper and paperboard, in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	35%
4811.21.10	Self-adhesive paper and paperboard in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	5%
4811.21.90	Self-adhesive paper and paperboard in rolls or sheets other than goods of the kind described in heading No. 48.03, 48.09, 48.10 or 48.18, printed.	15%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4811.29.10	Other gummed or adhesive paper and paperboard in rolls or sheets , other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 in rolls or sheets, unprinted.	5%
4811.29.90	Other gummed or adhesive paper and paperboard in rolls or sheets , other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 in rolls or sheets, printed.	15%
4811.31.00	Bleached paper and paperboard, coated, impregnated, or covered with plastics weighing more than 150 g/m ² in rolls or sheets , other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.	40%
4811.39.10	Dry cell battery labelling	5%
4811.39.90	Other paper and paperboard coated, impregnated or covered with plastics (excluding adhesives)	15%
4811.40.10	Paper and paperboard , coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol in rolls or sheets , other than goods of heading No. 48.03, 48.09, 48.10 or 48.18, unprinted.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No.48.03, 4809, 48.10 or 48.18.	35%
4812.00.00	Filter blocks, slabs and plates of pulp.	15%
4813.10.00	Cigarette paper in the form of booklets or tubes.	15%
4813.20.00	Cigarette paper, in rolls of a width not exceeding 5cm.	5%
4814.10.00	"Ingrain" paper.	35%
4814.20.00	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plasties.	35%
4814.30.00	Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4814.90.00	Window transparencies of paper.	35%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	35%
4816.10.00	Carbon or similar copying papers, whether or not put in boxes.	40%
4816.20.00	Self-copy paper, whether or not put in boxes.	40%
4816.30.00	Duplicator stencils, of paper, whether or not put in boxes.	40%
4816.90.00	Other copying or transfer papers and offset plates, of papers, whether or not put in boxes.	40%
4817.10.00	Envelopes.	40%
4817.20.00	Letter cards, plain postcards and correspondence cards.	40%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	40%
4818.10.00	Toilet paper.	35%
4818.20.00	Handkerchiefs, cleansing or facial tissues.	35%

2000

Finance

673

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4818.30.00	Table cloths and serviettes.	35%
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	35%
4818.50.00	Articles of apparel and clothing accessories.	35%
4818.90.00	Other articles of paper pulp, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 mm or cut to size or shape.	35%
4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard, of a kind used in offices, shops or the like.	40%
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	40%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more, of paper or paperboard.	40%
4819.40.00	Other sacks and bags, including cones, of paper, paperboard, or cellulose wadding.	40%

<i>Tariff No.</i>	<i>Description</i>	<i>New Rate of Duty</i>
4819.50.00	Other packing containers, including record sleeves, of paper or paperboard.	40%
4819.60.10	Box files, of paper, or paperboards of a kind used in offices, shops or the like.	40%
4819.60.90	Letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper, paperboard or cellulose wadding or webs of cellulose fibres.	40%
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	40%
4820.20.00	Exercise books.	40%
4820.30.00	Binders (other than book covers), folders and file covers, of paper or paperboard..	40%
4820.40.00	Manifold business forms and interleaved carbon sets.	40%
4820.50.00	Albums for samples or for collections.	40%

2000

Finance

675

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4820.90.00	Other articles of stationery and blotting-pads, of paper and paperboard.	40%
4821.10.00	Paper or paperboard labels of all kinds, printed.	40%
4821.90.00	Other paper and paperboard labels of all kinds.	40%
4823.11.00	Gummed or adhesive paper, in strips or rolls, self-adhesive.	35%
4823.19.00	Other gummed or adhesive paper in strips or rolls.	25%
4823.20.00	Filter paper and paperboard.	35%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus of paper, paperboard or cellulose wadding.	35%
4823.51.00	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, embossed or perforated.	35%
4823.59.00	Other paper and paperboard of a kind used for writing, printing or other graphic purposes.	40%
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard.	40%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4823.70.10	Egg trays of paper pulp.	25%
4823.70.90	Other moulded or pressed articles, of paper pulp.	40%
4823.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	35%
4908.10.00	Transfers (decalcomanias), vitrifiable.	5%
4908.90.00	Other transfers (decalcomanias).	5%
4911.10.00	Trade and advertising material, commercial catalogues and the like.	25%
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	25%
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	25%
5106.10.00	Yarn of carded wool, not put up for retail sale, containing 85% or more by weight of wool.	25%
5106.20.00	Yarn of carded wool not put up for retail sale, containing less than 85% by weight of wool	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5107.10.00	Yarn of combed wool, not put up for retail sale containing 85% or more by weight of wool.	25%
5107.20.00	Yarn of combed wool, not put up for retail sale, containing less than 85% by weight of wool.	25%
5108.10.00	Yarn of fine animal hair, carded.	25%
5108.20.00	Yarn of fine animal hair, combed.	25%
5109.10.00	Yarn of wool or fine animal hair, containing 85% or more by weight of wool or fine animal hair, put up for retail sale.	25%
5109.90.00	Yarn of wool or of fine animal hair, put up for retail sale containing less than 85% by weight of wool or of fine animal hair.	25%
5110.00.00	Yarn of coarse animal hair or of horse-hair (including gimped horse-hair yarn), whether or not put up for retail sale.	25%
5204.11.00	Cotton sewing thread, not put up for retail sale containing 85% or more by weight of cotton.	25%

<i>Tariff No.</i>	<i>Description</i>	<i>New Rate of Duty</i>
5204.19.00	Other cotton sewing thread, not put up for retail sale.	25%
5204.20.00	Cotton sewing thread, put up for retail sale.	25%
5205.11.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	25%
5205.12.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	25%
5205.13.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	25%

2000

Finance

679

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.14.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	25%
5205.15.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex (exceeding 80 metric number)	25%
5205.21.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	25%
5205.22.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.23.00	Single cotton yarn, of combed fibres containing 85% or more by weight of cotton measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	25%
5205.24.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).	25%
5205.26.00	Single cotton yarn of combed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number).	25%

2000

Finance

681

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.27.00	Single cotton yarn of combed fibres, containing 85% or more by weight of cotton Measuring less than 106.38decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number).	25%
5205.28.00	Single cotton yarn of combed fibres, containing 85% or more by weight of cotton measuring less than 83.33decitex (exceeding 120 metric number).	25%
5205.31.00	Multiple cotton (folded) or cabled yarn of uncombed fibres containing 85% or more by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn.)	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.32.00	Multiple cotton (folded) or cabled yarn of uncombed fibres containing 85% or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	25%
5205.33.00	Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	25%
5205.34.00	Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.35.00	Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	25%
5205.41.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn.)	25%
5205.42.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.43.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	25%
5205.44.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	25%
5205.46.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5205.47.00	Multiple cotton(folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn).	25%
5205.48.00	Multiple cotton (folded) or cabled yarn of combed fibres, containing 85% or more by weight of cotton measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn).	25%
5206.11.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.12.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number.)	25%
5206.13.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number.)	25%
5206.14.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number.)	25%

2000

Finance

687

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.15.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	25%
5206.21.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	25%
5206.22.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number.)	25%
5206.23.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.24.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number.)	25%
5206.25.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	25%
5206.31.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	25%

2000

Finance

689

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.32.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	25%
5206.33.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	25%
5206.34.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.35.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	25%
5206.41.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	25%
5206.42.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	25%

2000

Finance

691

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.35.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn).	25%
5206.41.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	25%
5206.42.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn).	25%

2000

Finance

691

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5206.43.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn).	25%
5206.44.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn).	25%
5206.45.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn.)	25%
5207.10.00	Cotton yarn (other than sewing thread) put up for retail sale containing 85% or more by weight of cotton.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5207.90.00	Other cotton yarn (other than sewing thread) put up for retail sale.	25%
5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100 g/m ² but not more than 200 g/m ² unbleached.	Per Sq. m. Shs.6.00 or 30%
5208.12.10	Canvas of woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² containing 85% or more by weight of cotton, unbleached.	Per Sq. m. Shs.6.00 or 30%
5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , containing 85% or more by weight of cotton, unbleached.	Per Sq. m. Shs.6.00 or 30%
5208.13.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² unbleached.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

693

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.19.10	Wetless fabric, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , for tyre manufacture.	Per Sq. m. Shs.6.00 or 30%
5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	Per Sq. m. Shs.6.00 or 30%
5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5208.23.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5208.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5208.33.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5208.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

695

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5208.43.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , of yarn of different colours.	Per Sq. m. Shs.6.00 or 30%
5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² ; printed.	Per Sq. m. Shs 6.00 or 30%
5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² , but not more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.53.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5208.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs.6.00 or 30%
5209.11.90	Other woven fabrics of cotton (other than canvas), containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs.6.00 or 30%
5209.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5209.19.10	Wetless fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , for tyre manufacture.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5209.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs.6.00 or 30%
5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5209.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5209.39.00	Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5209.43.00	Other cotton fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

699

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5209.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs.6.00 or 30%
5209.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5209.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5210.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs.6.00 or 30%
5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs.6.00 or 30%
5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5210.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5210.42.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5210.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5210.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs.6.00 or 30%
5211.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5211.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs.6.00 or 30%
5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

705

No. 9

<i>Tariff No</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs.6.00 or 30%
5211.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5211.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.42.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing more than 200 g/m ² , denim, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5211.43.00	Other woven fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5211.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5211.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5212.11.00	Other woven fabrics of cotton, weighing not more than 200g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5212.12.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5212.13.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5212.14.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5212.15.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs.6.00 or 30%
5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs.6.00 or 30%
5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5303.10.00	Jute and other textile bast fibres, raw or retted, but not spun.	5%
5304.10.00	Sisal and other textile fibres of the genus Agave, raw.	20%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5304.90.00	Sisal and other textile fibres of the genus, Agave, processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	20%
5401.10.10	Sewing thread of synthetic filaments not put up for retail sale.	25%
5401.20.10	Sewing thread of artificial filaments, not put up for retail sale.	25%
5402.10.00	High tenacity yarn of nylon or other polyamides.	25%
5402.20.00	High tenacity yarn of polyesters.	25%
5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex.	25%
5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex.	25%
5402.33.00	Textured yarn of polyesters.	25%
5402.39.00	Other textured yarn.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5402.41.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of nylon or other polyamides.	25%
5402.42.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of polyesters, partially oriented.	25%
5402.43.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of other polyesters.	25%
5402.49.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre.	25%
5402.51.00	Other yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides.	25%
5402.52.00	Other polyester yarn, single, with a twist exceeding 50 turns per metre.	25%
5402.59.00	Other yarn of other synthetic filament yarn.	25%
5402.61.00	Other yarn, multiple (folded) or cabled of nylon or other polyamides.	25%

2000

Finance

711

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5402.62.00	Other yarn multiple (folded) or cabled, of polyesters.	25%
5402.69.00	Other synthetic filament yarn, multiple (folded) or cabled.	25%
5403.10.00	High tenacity yarn of viscose rayon.	25%
5403.20.00	Artificial filament textured yarn.	25%
5403.31.00	Other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	25%
5403.32.00	Other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre.	25%
5403.33.00	Other yarn, single, of cellulose acetate.	25%
5403.39.00	Other artificial filament yarn, single.	25%
5403.41.00	Other yarn, multiple (folded) or cabled, of viscose rayon.	25%
5403.42.00	Other yarn, multiple (folded) or cabled, of cellulose acetate.	25%
5403.49.00	Other artificial filament yarn, multiple (folded) or cabled.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5404.10.00	Synthetic monofilament, of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm.	25%
5404.90.00	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm.	5%
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	25%
5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylon or other polyamides or of polyesters.	Per Sq. m. Shs.6.00 or 30%
5407.20.00	Woven fabrics obtained from strip or the like.	Per Sq. m. Shs.6.00 or 30%
5407.30.00	Woven fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles and bonded at intersections by an adhesive or by thermal bonding.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

713

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.41.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5407.42.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed.	Per Sq. m. Shs.6.00 or 30%
5407.43.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5407.44.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed.	Per Sq. m. Shs.6.00 or 30%
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.53.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	Per Sq. m. Shs.6.00 or 30%
5407.61.00	Other woven fabrics containing 85% or more by weight of non-textured polyester filaments.	Per Sq. m. Shs.6.00 or 30%
5407.69.00	Other woven fabrics, containing 85% or more by weight of polyester filaments.	Per Sq. m. Shs.6.00 or 30%
5407.71.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5407.72.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, dyed.	Per Sq. m. Shs.6.00 or 30%
5407.73.00	Other woven fabrics, containing 85% or more by weight of polyester filaments. of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

715

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.74.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, printed.	Per Sq. m. Shs.6.00 or 30%
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	Per Sq. m. Shs.6.00 or 30%
5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	Per Sq. m. Shs.6.00 or 30%
5407.91.00	Other woven fabrics of synthetic filament yarn, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.92.00	Other woven fabrics of synthetic filament yarn, dyed.	Per Sq. m. Shs.6.00 or 30%
5407.93.00	Other woven fabrics of synthetic filament yarn, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5407.94.00	Other woven fabrics of synthetic filament yarn, printed.	Per Sq. m. Shs.6.00 or 30%
5408.10.00	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	Per Sq. m. Shs.6.00 or 30%
5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	Per Sq. m. Shs.6.00 or 30%
5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5408.24.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, printed.	Per Sq. m. Shs.6.00 or 30%
5408.31.00	Other woven fabrics of artificial filament yarn, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5408.32.00	Other woven fabrics of artificial filament yarn, dyed.	Per Sq. m. Shs.6.00 or 30%
5408.33.00	Other woven fabrics of artificial filament yarn, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5408.34.00	Other woven fabrics of artificial filament yarn, printed.	Per Sq. m. Shs.6.00 or 30%
5501.10.00	Synthetic filament tow of nylon or other polyamides.	5%
5501.20.00	Synthetic filament tow of polyesters.	5%
5501.30.00	Synthetic filament tow of acrylic or modacrylic.	5%
5501.90.00	Other synthetic filament tow.	5%
5502.00.00	Artificial filament tow.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5503.10.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of nylon or other polyamides.	5%
5503.20.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polyesters.	5%
5503.30.00	Acrylic or modacrylic synthetic staple fibres, not carded, combed or otherwise processed for spinning.	5%
5503.40.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polypropylene.	5%
5503.90.00	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning.	5%
5504.10.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning, of viscose rayon.	5%
5504.90.00	Other artificial staple fibres, not carded, combed or otherwise processed for spinning.	5%
5505.10.00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, of synthetic fibres.	5%

2000

Finance

719

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5505.20.00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, of artificial fibres.	5%
5506.10.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of nylon or other polyamides.	5%
5506.20.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of polyesters.	5%
5506.30.00	Acrylic or modacrylic synthetic staple fibres, carded, combed or otherwise processed for spinning.	5%
5506.90.00	Other synthetic staple fibres, carded, combed or otherwise processed for spinning.	5%
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%
5508.10.10	Sewing thread of synthetic staple fibres, not put up for retail sale.	25%
5508.20.10	Sewing thread of artificial staple fibres, not put up for retail sale.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5509.11.00	Single yarn containing 85% or more by weight of staple fibres of nylon or other polyamides not put up for retail sale.	25%
5509.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of staple fibres of nylon or other polyamides.	25%
5509.21.00	Single yarn containing 85% or more by weight of polyester staple fibres.	25%
5509.22.00	Multiple (folded) or cabled yarn containing 85% or more by weight of polyester staple fibres.	25%
5509.31.00	Single yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	25%
5509.32.00	Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	25%
5509.41.00	Single yarn containing 85% or more by weight of synthetic staple fibres.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5509.42.00	Multiple (folded) or cabled yarn containing 85% or more by weight of synthetic staple fibres.	25%
5509.51.00	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres.	25%
5509.52.00	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	25%
5509.53.00	Other yarn of polyester staple fibres, mixed mainly or solely with cotton.	25%
5509.59.00	Other yarn of polyester staple fibres.	25%
5509.61.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	25%
5509.62.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton.	25%
5509.69.00	Other yarn of acrylic or modacrylic staple fibres.	25%
5509.91.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	25%
5509.92.00	Other yarn, mixed mainly or solely with cotton.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5509.99.00	Other yarn of synthetic staple fibres, not put up for retail sale.	25%
5510.11.00	Single yarn, of artificial staple fibres containing 85% or more by weight of artificial staple fibres.	25%
5510.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of artificial staple fibres.	25%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	25%
5510.30.00	Other yarn, mixed mainly or solely with cotton.	25%
5510.90.00	Other yarn of artificial staple fibres, not put up for retail sale.	25%
5511.10.00	Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres.	25%
5511.20.00	Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5511.30.00	Yarn (other than sewing thread) of artificial staple fibres.	25%
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	Per Sq. m. Shs.6.00 or 30%
5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5512.29.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	Per Sq. m. Shs.6.00 or 30%
5512.91.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5512.99.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of other synthetic staple fibres.	Per Sq. m. Shs.6.00 or 30%
5513.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5513.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5513.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5513.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	• Per Sq. m. Shs.6.00 or 30%
5513.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5513.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5513.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5513.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5513.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5514.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

729

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5514.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5514.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5514.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly as solely with cotton of a weight exceeding 170g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs.6.00 or 30%
5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5514.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

731

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5514.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5514.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs.6.00 or 30%
5515.11.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	Per Sq. m. Shs.6.00 or 30%
5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	Per Sq. m. Shs.6.00 or 30%
5515.13.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq. m. Shs.6.00 or 30%
5515.19.00	Other woven fabrics of polyester staple fibres.	Per Sq. m. Shs.6.00 or 30%
5515.21.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq. m. Shs.6.00 or 30%
5515.29.00	Other woven fabrics of acrylic or modacrylic staple fibres.	Per Sq. m. Shs.6.00 or 30%
5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	Per Sq. m. Shs.6.00 or 30%
5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	Per Sq. m. Shs.6.00 or 30%
5515.99.00	Other woven fabrics, of synthetic staple fibres.	Per Sq. m. Shs.6.00 or 30%
5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5516.12.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5516.14.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed.	Per Sq. m. Shs.6.00 or 30%
5516.21.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man made filaments, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5516.22.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed.	Per Sq. m. Shs.6.00 or 30%
5516.23.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%

2000

Finance

735

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	Per Sq. m. Shs.6.00 or 30%
5516.31.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5516.32.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed.	Per Sq. m. Shs.6.00 or 30%
5516.33.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5516.34.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	Per Sq. m. Shs.6.00 or 30%
5516.43.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5516.44.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	Per Sq. m. Shs.6.00 or 30%
5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	Per Sq. m. Shs.6.00 or 30%
5516.92.00	Other woven fabrics of artificial staple fibres, dyed.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5516.93.00	Other woven fabrics of artificial staple fibres, of yarns of different colours.	Per Sq. m. Shs.6.00 or 30%
5516.94.00	Other woven fabrics of artificial staple fibres, printed.	Per Sq. m. Shs.6.00 or 30%
5603.11.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing not more than 25 g/m ² .	5%
5603.12.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing more than 25 g/m ² but not more than 70 gm/m ² .	5%
5603.13.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing more than 70g/m ² but not more than 150 g/m ² .	5%
5603.14.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filament, weighing more than 150 g/m ² .	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5603.91.00	Nonwovens, whether or not impregnated, covered or laminated other weighing not more than 25 g/m ² .	5%
5603.92.00	Nonwovens, whether or not impregnated, covered or laminated other weighing more than 25 g/m ² but not more than 70 g/m ² .	5%
5603.93.00	Nonwovens, whether or not impregnated, covered or laminated other weighing more than 70 g/m ² but not more than 150 g/m ² .	5%
5603.94.00	Nonwovens, whether or not impregnated, covered or laminated other weighing more than 150 g/m ² .	5%
5604.10.00	Rubber thread and cord, textile covered	20%
5604.20.00	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	30%
5604.90.00	Other textile yarn and strip and the like of artificial and synthetic monofilament yarn, impregnated, coated, covered or sheathed with rubber or plastics.	30%

2000

Finance

739

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	25%
5606.00.00	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	25%
5607.50.00	Other twine, cordage, ropes and cables of other synthetic fibres	5%
5608.11.00	Made up fishing nets of man-made textile materials.	20%
5608.90.10	Made up fishing nets of textile materials.	20%
5802.19.00	Terry towelling and similar woven terry fabrics, of cotton, other.	Per Sq. m. Shs.6.00 or 30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5911.10.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered, or laminated with rubber, leather or other material of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes	5%
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair	5%
6101.10.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6101.30.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and articles of man-made fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6101.90.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6102.20.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6102.30.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6102.90.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6103.11.00	Men's or boys' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6103.12.00	Men's or boys' suits, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6103.19.00	Men's or boys' suits, of other textile materials, knitted or crocheted.	Each Shs.500.00 or 35%
6103.21.00	Men's or boys' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs.500.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6103.22.00	Men's or boys' ensembles, of cotton, knitted or crocheted.	Each Shs.500.00 or 35%
6103.23.00	Men's or boys' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs.500.00 or 35%
6103.29.00	Men's or boys' ensembles, of other textile materials, knitted or crocheted.	Each Shs.500.00 or 35%
6103.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6103.32.00	Men's or boys' jackets and blazers, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6103.33.00	Men's or boys' jackets and blazers, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6103.39.00	Men's or boys' jackets and blazers, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6103.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6103.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6104.11.00	Women's or girls' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6104.12.00	Women's or girls' suits, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6104.13.00	Women's or girls' suits, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6104.19.00	Women's or girls' suits, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%

2000

Finance

745

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6104.21.00	Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6104.22.00	Women's or girls' ensembles, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6104.23.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6104.29.00	Women's or girls' ensembles, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6104.31.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6104.32.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6104.33.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6104.39.00	Women's or girls' jackets and blazers of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6104.41.00	Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6104.42.00	Women's or girls' dresses, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6104.43.00	Women's or girls' dresses, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6104.44.00	Women's or girls' dresses of artificial fibres knitted or crocheted.	Each Shs.200.00 or 35%
6104.49.00	Women's or girls' dresses, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6104.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6104.52.00	Women's or girls' skirts and divided skirts, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6104.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6104.59.00	Women's or girls' skirts and divided skirts, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs.200.00 or 35%
6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs.200.00 or 35%
6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs.200.00 or 35%
6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs.200.00 or 35%
6105.10.00	Men's or boys' shirts, of cotton, knitted or crocheted.	Each Shs.150.00 or 35%
6105.20.00	Men's or boys' shirts, of man-made fibres, knitted or crocheted.	Each Shs.150.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6105.90.00	Men's or boys' shirts, of other textile materials, knitted or crocheted.	Each	Shs.150.00	or 35%
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted.	Each	Shs.150.00	or 35%
6106.20.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted.	Each	Shs.150.00	or 35%
6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted.	Each	Shs.150.00	or 35%
6107.11.00	Men's or boys' underpants and briefs, of cotton, knitted or crocheted.	Each	Shs.60.00	or 35%
6107.12.00	Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted.	Each	Shs.60.00	or 35%
6107.19.00	Men's or boys' underpants and briefs, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6107.21.00	Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted.	Each	Shs.150.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6107.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted.	Each	Shs.150.00	or 35%
6107.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted.	Each	Shs.150.00	or 35%
6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each	Shs.60.00	or 35%
6107.92.00	Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6107.99.00	Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6108.11.00	Women's or girl's slips and petticoats, of other man-made fibres, knitted or crocheted.	Each	Shs.60.00	or 35%
6108.19.00	Women's or girls' slips and petticoats, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6108.21.00	Women's or girls' briefs and panties, of cotton, knitted or crocheted.	Each	Shs.60.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6108.22.00	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted.	Each	Shs.60.00	or 35%
6108.29.00	Women's or girls' briefs and panties, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6108.31.00	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted.	Each	Shs.150.00	or 35%
6108.32.00	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted.	Each	Shs.150.00	or 35%
6108.39.00	Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted.	Each	Shs.150.00	or 35%
6108.91.00	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each	Shs.60.00	or 35%
6108.92.00	Women's or girls' negligees, bathrobes, dressing gowns and similar articles, of man-made fibres, knitted or crocheted.	Each	Shs.60.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6108.99.00	Women's or girls' negligees, bathrobes, dressing gowns and similar articles of other textile materials knitted or crocheted.	Each	Shs.60.00	or 35%
6109.10.00	T-shirts, singlets and other vests, of cotton, knitted or crocheted.	Each	Shs.60.00	or 35%
6109.90.00	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6110.10.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of wool or fine animal hair, knitted or crocheted.	Each	Shs.100.00	or 35%
6110.20.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted.	Each	Shs.100.00	or 35%
6110.30.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted.	Each	Shs.100.00	or 35%
6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of other textile materials, knitted or crocheted.	Each	Shs.100.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6111.10.00	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted.	Each	Shs.40.00	or 35%
6111.20.00	Babies' garments and clothing accessories, of cotton, knitted or crocheted.	Each	Shs.40.00	or 35%
6111.30.00	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted.	Each	Shs.40.00	or 35%
6111.90.00	Babies' garments and clothing accessories, of other textile materials, knitted or crocheted.	Each	Shs.40.00	or 35%
6112.11.00	Track suits, of cotton, knitted or crocheted.	Each	Shs.100.00	or 35%
6112.12.00	Track suits, of synthetic fibres, knitted or crocheted.	Each	Shs.100.00	or 35%
6112.19.00	Track suits, of other textile materials, knitted or crocheted.	Each	Shs.100.00	or 35%
6112.20.00	Ski suits, knitted or crocheted.	Each	Shs.100.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6112.31.00	Men's or boys' swimwear, of synthetic fibres, knitted or crocheted.	Each	Shs.60.00	or 35%
6112.39.00	Men's or boys' swimwear, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6112.41.00	Women's or girls' swimwear, of synthetic fibres, knitted or crocheted.	Each	Shs.60.00	or 35%
6112.49.00	Women's or girls' swimwear, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6113.00.00	Garments, made up of knitted or crocheted textile fabrics impregnated, coated, rubberized or laminated with plastics.	Each	Shs.200.00	or 35%
6114.10.00	Other garments, knitted or crocheted, of wool or fine animal hair.	Each	Shs.200.00	or 35%
6114.20.00	Other garments, knitted or crocheted of cotton.	Each	Shs.200.00	or 35%
6114.30.00	Other garments, knitted or crocheted of man-made fibres.	Each	Shs.200.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6114.90.00	Other garments, knitted or crocheted of other textile materials.	Each	Shs.200.00	or 35%
6115.11.00	Panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted.	Each	Shs.60.00	or 35%
6115.12.00	Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted.	Each	Shs.60.00	or 35%
6115.19.00	Panty hose and tights, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or 35%
6115.20.00	Women's full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted or crocheted.	Each	Shs.40.00	or 35%
6115.91.00	Stockings, socks and other hosiery, of wool or fine animal hair, knitted or crocheted.	Each	Shs.40.00	or 35%
6115.92.00	Stockings, socks and other hosiery, of cotton, knitted or crocheted.	Each	Shs.40.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6115.93.00	Stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted.	Each	Shs.40.00	or
		35%		
6115.99.00	Stockings, socks and other hosiery, of other textile materials, knitted or crocheted.	Each	Shs.40.00	or
		35%		
6116.10.00	Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted.	Each	Shs.40.00	or
		35%		
6116.91.00	Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted.	Each	Shs.40.00	or
		35%		
6116.92.00	Other gloves, mittens and mitts, of cotton, knitted or crocheted.	Each	Shs.40.00	or
		35%		
6116.93.00	Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted.	Each	Shs.40.00	or
		35%		
6116.99.00	Other gloves, mittens and mitts, of other textile materials, knitted or crocheted.	Each	Shs.60.00	or
		35%		
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted.	Each	Shs.60.00	or
		35%		

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6117.20.00	Ties, bow ties and cravats, knitted or crocheted.	Each	Shs.60.00	or 35%
6117.80.00	Other made up clothing accessories, knitted or crocheted.	Each	Shs.60.00	or 35%
6117.90.00	Parts of made up garments or clothing accessories, knitted or crocheted.	Each	Shs.40.00	or 35%
6201.11.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each	Shs.200.00	or 35%
6201.12.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each	Shs.200.00	or 35%
6201.13.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each	Shs.200.00	or 35%
6201.19.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials.	Each	Shs.200.00	or 35%
6201.91.00	Men's or boys' other garments, of wool or fine animal hair.	Each	Shs.200.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6201.92.00	Men's or boys' other garments, of cotton.	Each Shs.200.00 or 35%
6201.93.00	Men's or boys' other garments, of man-made fibres.	Each Shs.200.00 or 35%
6201.99.00	Men's or boys' other garments, of other textile materials.	Each Shs.200.00 or 35%
6202.11.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each Shs.200.00 or 35%
6202.12.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs.200.00 or 35%
6202.13.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs.200.00 or 35%
6202.19.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6202.91.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs.200.00 or 35%
6202.92.00	Women's or girls' other garments, of cotton.	Each Shs.200.00 or 35%
6202.93.00	Women's or girls' other garments, of man-made fibres.	Each Shs.200.00 or 35%
6202.99.00	Women's or girls' other garments, of other textile materials.	Each Shs.200.00 or 35%
6203.11.00	Men's or boys' suits, of wool or fine animal hair.	Each Shs.500.00 or 35%
6203.12.00	Men's or boys' suits, of synthetic fibres.	Each Shs.500.00 or 35%
6203.19.00	Men's or boys' suits, of other textile materials.	Each Shs.500.00 or 35%
6203.21.00	Men's or boys' ensembles, of wool or fine animal hair.	Each Shs.500.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6203.22.00	Men's or boys' ensembles, of cotton.	Each Shs.500.00 or 35%
6203.23.00	Men's or boys' ensembles, of synthetic fibres.	Each Shs.500.00 or 35%
6203.29.00	Men's or boys' ensembles, of other textile materials.	Each Shs.500.00 or 35%
6203.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair.	Each Shs.200.00 or 35%
6203.32.00	Men's or boys' jackets and blazers, of cotton.	Each Shs.200.00 or 35%
6203.33.00	Men's or boys' jackets and blazers, of synthetic fibres.	Each Shs.200.00 or 35%
6203.39.00	Men's or boys' jackets and blazers, of other textile materials.	Each Shs.200.00 or 35%
6203.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6203.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs.200.00 or 35%
6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs.200.00 or 35%
6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs.200.00 or 35%
6204.11.00	Women's or girls' suits, of wool or fine animal hair.	Each Shs.500.00 or 35%
6204.12.00	Women's or girls' suits, of cotton.	Each Shs.500.00 or 35%
6204.13.00	Women's or girls' suits, of synthetic fibres.	Each Shs.500.00 or 35%
6204.19.00	Women's or girls' suits, of other textile materials.	Each Shs.500.00 or 35%
6204.21.00	Women's or girls' ensembles, of wool or fine animal hair.	Each Shs.500.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6204.22.00	Women's or girls' ensembles, of cotton.	Each Shs.500.00 or 35%
6204.23.00	Women's or girls' ensembles, of synthetic fibres.	Each Shs.500.00 or 35%
6204.29.00	Women's or girls' ensembles, of other textile materials.	Each Shs.500.00 or 35%
6204.31.00	Women's or girls' jackets and blazers, of wool or fine animal hair.	Each Shs.200.00 or 35%
6204.32.00	Women's or girls' jackets and blazers, of cotton.	Each Shs.200.00 or 35%
6204.33.00	Women's or girls' jackets and blazers , of synthetic fibres.	Each Shs.200.00 or 35%
6204.39.00	Women's or girls' jackets and blazers, of other textile materials.	Each Shs.200.00 or 35%
6204.41.00	Women's or girls' dresses, of wool or fine animal hair.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6204.42.00	Women's or girls' dresses, of cotton.	Each Shs.200.00 or 35%
6204.43.00	Women's or girls' dresses, of synthetic fibres.	Each Shs.200.00 or 35%
6204.44.00	Women's or girls' dresses, of artificial fibres.	Each Shs.200.00 or 35%
6204.49.00	Women's or girls' dresses, of other textile materials.	Each Shs.200.00 or 35%
6204.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair.	Each Shs.200.00 or 35%
6204.52.00	Women's or girls' skirts and divided skirts, of cotton.	Each Shs.200.00 or 35%
6204.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres.	Each Shs.200.00 or 35%
6204.59.00	Women's or girls' skirts and divided skirts, of other textile materials.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6204.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each Shs.200.00 or 35%
6204.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs.200.00 or 35%
6204.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs.200.00 or 35%
6204.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs.200.00 or 35%
6205.10.00	Men's or boys' shirts, of wool or fine animal hair.	Each Shs.150.00 or 35%
6205.20.00	Men's or boys' shirts, of cotton.	Each Shs.150.00 or 35%
6205.30.00	Men's or boys' shirts, of man-made fibres.	Each Shs.150.00 or 35%
6205.90.00	Men's or boys' shirts, of other textile materials.	Each Shs.150.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste.	Each Shs.150.00 or 35%
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair.	Each Shs.150.00 or 35%
6206.30.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton.	Each Shs.150.00 or 35%
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres.	Each Shs.150.00 or 35%
6206.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials.	Each Shs.150.00 or 35%
6207.11.00	Men's or boys' underpants and briefs, of cotton.	Each Shs.60.00 or 35%
6207.19.00	Men's or boys' underpants and briefs, of other textile materials.	Each Shs.60.00 or 35%
6207.21.00	Men's or boys' nightshirts and pyjamas, of cotton.	Each Shs.150.00 or 35%

2000

Finance

765

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6207.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres.	Each Shs.150.00 or 35%
6207.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials.	Each Shs.150.00 or 35%
6207.91.00	Men's or boys' other undergarments, of cotton.	Each Shs.60.00 or 35%
6207.92.00	Men's or boys' other undergarments, of man-made fibres.	Each Shs.60.00 or 35%
6207.99.00	Men's or boys' other undergarments, of other textile materials.	Each Shs.60.00 or 35%
6208.11.00	Women's or girls' slips and petticoats, of cotton.	Each Shs.60.00 or 35%
6208.19.00	Women's or girls' slips and petticoats, of other textile materials.	Each Shs.150.00 or 35%
6208.21.00	Women's or girls' nightdresses and pyjamas, of cotton.	Each Shs.150.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6208.22.00	Women's or girls' nightdresses and pyjamas, of man-made fibres.	Each	Shs.150.00	or 35%
6208.29.00	Women's or girls' nightdresses and pyjamas, of other textile materials.	Each	Shs.150.00	or 35%
6208.91.00	Women's or girls' other undergarments, of cotton.	Each	Shs.60.00	or 35%
6208.92.00	Women's or girls' other undergarments, of man-made fibres.	Each	Shs.60.00	or 35%
6208.99.00	Women's or girls' other undergarments, of other textile materials.	Each	Shs.60.00	or 35%
6209.10.00	Babies' garments and clothing accessories, of wool or fine animal hair.	Each	Shs.60.00	or 35%
6209.20.00	Babies' garments and clothing accessories, of cotton.	Each	Shs.60.00	or 35%
6209.30.00	Babies' garments and clothing accessories, of synthetic fibres.	Each	Shs.60.00	or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6209.90.00	Babies' garments and clothing accessories, of other textile materials.	Each Shs.60.00 or 35%
6210.10.00	Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics.	Each Shs.200.00 or 35%
6210.20.10	Diving suits other than sports clothing	25%
6210.20.90	Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile materials, impregnated, coated, covered or laminated with plastics.	Each Shs.200.00 or 35%
6210.30.00	Other women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, made up of felt or non-wovens, coated, covered or laminated with plastics or rubberized.	Each Shs.200.00 or 35%
6210.40.00	Other men's or boys' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6210.50.00	Other women's or girls' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs.200.00 or 35%
6211.11.00	Men's or boys' swimwear.	Each Shs.60.00 or 35%
6211.12.00	Women's or girls' swimwear.	Each Shs.60.00 or 35%
6211.20.00	Ski suits.	Each Shs.60.00 or 35%
6211.31.00	Men's or boys' other garments, of wool or fine animal hair.	Each Shs.200.00 or 35%
6211.32.00	Men's or boys' other garments, of cotton.	35%
6211.33.00	Men's or boys' other garments, of man-made fibres.	Each Shs.200.00 or 35%
6211.39.00	Men's or boys' other garments, of other textile materials.	Each Shs.200.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6211.41.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs.200.00 or 35%
6211.42.00	Women's or girls' other garments, of cotton.	Each Shs.200.00 or 35%
6211.43.00	Women's or girls' other garments, of man-made fibres.	Each Shs.200.00 or 35%
6211.49.00	Women's or girls' other garments, of other textile materials.	Each Shs.200.00 or 35%
6212.10.00	Brassieres, whether or not knitted or crocheted.	Each Shs.60.00 or 35%
6212.20.00	Girdles and panty-girdles, whether or not knitted or crocheted.	Each Shs.60.00 or 35%
6212.30.00	Corselettes, whether or not knitted or crocheted.	Each Shs.60.00 or 35%
6212.90.00	Corsets, braces, suspenders, garters and similar articles whether or not knitted or crocheted.	Each Shs.60.00 or 35%
6213.10.00	Handkerchiefs of silk or silk waste.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>		
6213.20.00	Handkerchiefs of cotton.	35%		
6213.90.00	Handkerchiefs of other textile materials.	35%		
6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste.	Each	Shs.60.00	or
		35%		
6214.20.00	Shawl's scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair.	Each	Shs.60.00	or
		35%		
6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres.	Each	Shs.60.00	or
		35%		
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibres.	Each	Shs.60.00	or
		35%		
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials.	Each	Shs.60.00	or
		35%		
6215.10.00	Ties, bow ties and cravats, of silk or silk waste.	Each	Shs.60.00	or
		35%		
6215.20.00	Ties, bow ties and cravats, of man-made fibres.	Each	Shs.60.00	or
		35%		

2000

Finance

771

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6215.90.00	Ties, bow ties and cravats, of other textile materials.	Each Shs.60.00 or 35%
6216.00.00	Gloves, mittens and mitts, not knitted or crocheted.	Per pair Shs.40.00 or 35%
6217.10.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's or girls' garments.	35%
6217.90.00	Parts of garments or of garment accessories.	35%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	30%
6304.99.00	Other furnishing articles, not knitted or crocheted, of other textile materials.	30%
6305.32.00	Flexible intermediate bulk containers.	30%
6305.33.00	Other, of polyethylene or polypropylene strip or the like.	30%
6309.00.00	Worn clothing and other worn articles.	Per Kg, Shs.15.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6401.10.00	Waterproof footwear with outer soles and uppers of rubber or of plastics, incorporating a protective metal toe-cap.	30%
6401.91.00	Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the knee.	30%
6401.92.00	Other waterproof footwear with outer soles and uppers, of rubber or plastics, covering the ankle but not covering the knee.	30%
6401.99.00	Other waterproof footwear with outer soles and uppers, of rubber or plastics.	30%
6402.12.00	Ski-boots, cross-country ski footwear and snowboard boots.	30%
6402.19.90	Other sports footwear with outer soles and uppers, of rubber or of plastics.	Per Pair Shs.60.00 or 35%
6402.20.00	Other footwear with upper straps or thongs assembled to the sole by means of plugs.	Per Pair Shs.60.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6402.30.00	Other footwear, incorporating a protective metal toe-cap.	Per Pair Shs.60.00 or 35%
6402.91.00	Other footwear with outer soles and uppers, of rubber or plastics, covering the ankle.	Per Pair Shs.60.00 or 35%
6402.99.00	Other footwear with outer soles and uppers, of rubber or plastics.	Per Pair Shs.60.00 or 35%
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots.	30%
6403.19.90	Other sports footwear with outer soles, of rubber, plastics, leather or composition leather and uppers of leather.	Per Pair Shs.100.00 or 35%
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	Per Pair Shs.100.00 or 35%
6403.30.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	Per Pair Shs.100.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6403.40.00	Other footwear, incorporating a protective metal toe-cap.	Per Pair Shs.100.00 or 35%
6403.51.00	Other footwear with outer soles of leather, covering the ankle.	Per Pair Shs.100.00 or 35%
6403.59.00	Other footwear with outer soles of leather and uppers of leather.	Per Pair Shs.100.00 or 35%
6403.91.00	Other footwear with outer soles of rubber, plastics or composition leather and uppers of leather, covering the ankle.	Per Pair Shs.100.00 or 35%
6403.99.00	Other footwear with outer soles of rubber or plastics and uppers of leather.	Per Pair Shs.100.00 or 35%
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or of plastics and uppers of textile materials.	Per Pair Shs.60.00 or 35%
6404.19.00	Other footwear with outer soles of rubber or of plastics and uppers of textile materials.	Per Pair Shs.60.00 or 35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6404.20.00	Footwear with outer soles of leather or composition leather and uppers of textile materials.	Per Pair Shs.100.00 or 35%
6405.10.00	Other footwear with uppers of leather or composition leather.	Per Pair Shs.100.00 or 35%
6405.20.00	Other footwear with uppers of textile materials.	Per Pair Shs.100.00 or 35%
6405.90.00	Other footwear.	Per Pair Shs.100.00 or 35%
6406.20.90	Other outer soles and heels of plastic.	30%
6802.92.10	Balls for crushing mills, of other calcareous stones.	5%
6815.10.00	Non-electrical articles of graphite or other carbon not elsewhere specified.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6902.10.00	Refractory bricks, blocks, tiles and other similar refractory ceramic constructional goods, other than those of siliceous fossil meals or siliceous earths, containing by weight singly or together more than 50% of the elements Mg, Ca or Cr expressed as Mg O, CaO or Cr ₂ O ₃ .	5%
7002.39.00	Other tubes of glass	5%
7005.29.00	Other non-wired float glass and surface ground or polished glass.	5%
7011.90.00	Other glass envelopes and glass parts thereof, without fittings	5%
7012.00.00	Glass inners for vacuum flasks or for other vacuum vessels.	5%
7019.11.00	Chopped strands, of a length of not more than 50 mm	5%
7019.31.00	Mats of glass fibres.	15%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7019.90.30	Circular interwoven disc netting glass fibre reinforcement for the manufacture of grinding and cutting wheels.	5%
7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus.	2.5%
7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus.	2.5%
7201.50.00	Alloy pig iron; spiegeleisen.	2.5%
7202.11.00	Ferro-manganese containing by weight more than 2% of carbon.	2.5%
7202.19.00	Other ferro-manganese.	2.5%
7202.21.00	Ferro-silicon containing by weight more than 55% of silicon.	2.5%
7202.29.00	Other ferro-silicon.	2.5%
7202.30.00	Ferro-silico-manganese.	2.5%
7202.41.00	Ferro-chromium containing by weight more than 4% of carbon.	2.5%
7202.49.00	Other ferro-chromium alloys.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7202.50.00	Ferro-silico-chromium alloys.	2.5%
7202.60.00	Ferro-nickel alloys.	2.5%
7202.70.00	Ferro-molybdenum alloys.	2.5%
7202.80.00	Ferro-tungsten and ferro-silico-tungsten alloys.	2.5%
7202.91.00	Ferro-titanium and ferro-silico-titanium alloys.	2.5%
7202.92.00	Ferro-vanadium alloys.	2.5%
7202.93.00	Ferro-niobium alloys.	2.5%
7202.99.00	Other ferro-alloys.	2.5%
7203.10.00	Ferrous products obtained by direct reduction of iron ore.	2.5%
7203.90.00	Other spongy ferrous products and iron having a minimum purity by weight of 99.94%, in humps, pellets or similar forms.	2.5%
7204.10.00	Waste and scrap of cast iron.	2.5%
7204.21.00	Waste and scrap of stainless steel.	2.5%
7204.29.00	Waste and scrap of other alloy steel.	2.5%
7204.30.00	Waste and scrap of tinned iron or steel.	2.5%

2000

Finance

779

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and strappings, whether or not in bundles, of iron or steel.	2.5%
7204.49.00	Other waste and scrap of iron or steel.	2.5%
7204.50.00	Remelting scrap ingots.	2.5%
7205.10.00	Granules of pig iron, spiegeleisen, iron or steel.	2.5%
7205.21.00	Powder of alloy steel.	2.5%
7205.29.00	Powders of pig iron, spiegeleisen, iron or steel.	2.5%
7206.10.00	Ingots of iron and non-alloy steel.	2.5%
7206.90.00	Other primary forms of iron and non-alloy steel.	2.5%
7207.11.00	Other semi-finished products of iron or non-alloy steel of rectangular (including square) cross-section, the width measuring less than twice the thickness containing by weight less than 0.25% of carbon.	2.5%
7207.12.00	Other semi-finished products of iron or non-alloy steel, of rectangular (other than square) cross-section containing by weight less than 0.25% of carbon.	2.5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7207.19.00	Other semi-finished products of iron or non-alloy containing by weight less than 0.25% of carbon.	2.5%
7207.20.00	Other semi-finished products of iron or 2.5% non-alloy steel containing by weight 0.25% or more, of carbon.	2.5%
7208.25.00	Other flat-rolled products of iron, or non-alloy steel, of a width of 600 mm or more in coils, not further worked than hot-rolled, pickled of a thickness of 4.75 mm or more.	5%
7208.26.00	Other flat-rolled products of iron, or non-alloy steel, of a width of 600 mm or more in coils, not further worked than hot-rolled pickled, of a thickness of 3 mm or more but less than 4.75 mm	5%
7208.27.00	Other flat-rolled products of iron, or non-alloy steel, of a width of 600 mm or more in coils, not further worked than hot-rolled, pickled, of a thickness of less than 3mm	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7208.37.00	Other flat-rolled products of iron or non-alloy steel of a width of 600 mm or more, in coils, not further worked than hot-rolled, of thickness of 4.75 mm or more but not exceeding 10 mm	5%
7208.38.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600mm or more in coils not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm	5%
7208.39.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600mm or more in coils not further worked than hot-rolled, of a thickness of less than 3 mm	5%
7208.40.00	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more not in coils, not further worked than hot-rolled, with patterns in relief.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7208.52.00	Other flat-rolled products of iron or non-alloy steel of a width of 600mm or more, not in coils, not further worked than hot-rolled, of a thickness of 4.75 mm or more but not exceeding 10 mm	5%
7208.53.00	Other flat-rolled products of iron or non-alloy steel of a width of 600mm or more, not in coils, not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm	5%
7208.54.00	Other flat-rolled products of iron or non-alloy steel of a width of 600mm or more, not in coils, not further than hot-rolled, of a thickness of less than 3 mm	5%
7209.16.00	Flat-rolled products of iron or non-alloy steel of width of 600mm or more, in coils not further worked than cold-rolled (cold-reduced) of a thickness exceeding 1 mm but less than 3 mm	20%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7209.17.00	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more, in coils not further worked than cold-rolled (cold-reduced) of a thickness of 0.5 mm or more but not exceeding 1 mm	20%
7209.18.00	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more, in coils not further worked than cold-rolled(cold-reduced) of a thickness of less than0.5mm	20%
7209.25.00	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more, not in coils, not further worked than cold-rolled (cold-reduced) of a thickness of 3 mm or more	20%
7209.26.00	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more, not in coils, not further worked, than cold-rolled(cold-reduced) of a thickness exceeding 1mm but less than 3 mm	20%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7209.27.00	Flat-rolled products of iron or non-alloy steel of a width of 600 or more, not in coils, not further worked than cold-rolled(cold-reduced) of a thickness of 0.5 mm or more but not exceeding 1 mm	20%
7209.28.00	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more, not in coils, not further worked than cold-rolled (cold-reduced) of a thickness of less than 0.5 mm	20%
7209.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	20%
7210.12.00	Flat-rolled products of iron or non-alloy steel of a width of 600 mm or more, plated or coated with tin, of a thickness less than 0.5 mm.	5%
7210.20.00	Flat-rolled products of iron, or non-alloy steel, plated or coated with lead, including terne-plate of a width of 600 mm or more.	20%

2000

Finance

785

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7210.30.00	Flat-rolled products of iron, or non-alloy steel of a width of 600mm or more Electrolytically plated or coated with zinc	5%
7210.50.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, plated or coated with chromiumoxides or with chromium and chromium oxides.	5%
7210.61.00	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more plated or coated with aluminium zinc alloys	20%
7210.69.00	Flat-rolled products of iron or non-alloy steel of a width of 600mm or more plated or coated with aluminium.	20%
7210.70.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more painted, varnished or coated with plastics.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7210.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated, or coated.	20%
7211.29.00	Other, flat-rolled products of iron or non-alloy steel of a width of less than 600 mm not further worked than hot-rolled (cold-rolled)	25%
7212.10.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm plated or coated with tin.	5%
7212.50.00	Flat-rolled products of iron or non-alloy steel of a width of less than 600 mm, otherwise plated or coated.	5%
7213.10.00	Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process.	Per Kg. Shs.2.50 or 20%
7213.20.00	Bars and rods, hot rolled, in irregularly wound coils, offree cutting steel.	Per Kg. Shs.2.50 or 20%

2000

Finance

787

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7213.91.00	Other bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter.	Per Kg. Shs.1.00 or 5%
7213.99.00	Other bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 14 mm or more in diameter.	Per Kg. Shs.1.00 or 5%
7214.20.00	Other bars and rods of iron or non-alloy steel containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling.	5%
7216.10.00	U, I or H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extended, of a height of less than 80 mm.	5%
7216.21.00	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm..	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7216.31.00	U sections of iron or non-alloy steel not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	5%
7216.33.00	H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	5%
7216.40.00	L or T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more.	5%
7216.50.00	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded.	15%
7217.10.00	Wire of iron or non-alloy steel not plated or coated, whether or not polished.	15%
7217.20.00	Wire of iron or non-alloy steel plated or coated with zinc	20%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7217.30.10	Wire of iron or non-alloy steel, plated or coated with other base metals, of a kind used in tyre manufacture.	5%
7217.30.90	Other wire of iron or non-alloy steel, plated or coated with other base metals.	20%
7217.90.00	Other wire of iron or non-alloy steel.	20%
7219.11.00	Flat-rolled products of stainless steel, of a width of 600 mm or more not further worked than hot-rolled, in coils of a thickness exceeding 10 mm.	5%
7219.12.00	Flat-rolled products of stainless steel, of a width of 600 mm or more, not further worked than hot-rolled, in coils of a thickness of 4.75 mm or more but not exceeding 10 mm	5%
7219.13.00	Flat-rolled products of stainless steel, of a width of 600 mm or more, not further worked than hot-rolled, in coils of thickness of 3 mm or more but less than 4.75 mm.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7219.14.00	Flat-rolled products of stainless steel, of a width of 600 mm or more, not further worked than hot-rolled, coils of a thickness of less than 3 mm	5%
7219.21.00	Flat-rolled products of stainless steel of a width of 600mm or more, not in coils, not further worked than hot-rolled, of a thickness exceeding 10 mm.	5%
7219.22.00	Flat-rolled products of stainless steel of a width of 600mm or more, not in coils, not further worked than hot-rolled, of a thickness of 4.75 mm but not exceeding 10 mm.	5%
7219.23.00	Flat-rolled products of stainless steel of a width of 600mm or more, not in coils, not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm.	5%
7219.24.00	Flat-rolled products of stainless steel of a width of 600mm or more, not in coils, not further worked than hot-rolled, of a thickness less than 3 mm.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7219.33.00	Flat-rolled products of stainless steel of a width of 600mm or more, not further worked than cold-rolled(cold-reduced) of a thickness of 1 mm but less than 3 mm.	5%
7219.34.00	Flat-rolled products of stainless steel of a width of 600 mm or more, not further worked the cold-rolled (cold-reduced) of a thickness of 0.5 mm or more but exceeding 1 mm.	5%
7219.35.00	Flat-rolled products of stainless steel of a width of 600 mm or more, not further worked than cold-rolled (cold-reduced) of a thickness of less than 0.5 mm.	5%
7220.11.00	Flat-rolled products of stainless steel of a width of less than 600 mm, not further worked than hot-rolled of a thickness of 4.75 mm or more of a width of 600 mm or more.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7220.12.00	Flat-rolled products of stainless steel of a width of less than 600 mm, not further worked than hot-rolled of a thickness of less than 4.75 mm	5%
7222.11.00	Bars and rods of stainless steel, not further worked than hot-rolled, hot-drawn or extruded of circular cross-section	5%
7222.20.00	Other bars and rods, not further worked than cold-formed or cold-finished, of stainless steel.	5%
7222.30.00	Other bars and rods of stainless steel.	5%
7222.40.00	Angles, shapes and sections of stainless steel.	5%
7223.00.00	Wire of stainless steel.	5%
7228.30.00	Other bars and rods, of other alloy steel, not further worked than hot-rolled, hot-drawn or extruded	5%
7228.50.00	Other bars and rods, of other alloy steel, not further worked than cold-formed or cold-finished	5%
7304.10.00	Line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7304.41.00	Other cold-drawn or cold-rolled (cold-reduced) tubes, pipes and hollow profiles, seamless, of circular cross-section of stainless steel.	5%
7304.49.00	Other tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel.	5%
7305.11.00	Line pipe, of iron or steel, of a kind used for oil or gas pipe lines, longitudinally submerged, arc welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%
7305.12.00	Line pipe, of iron or steel, of a kind used for oil or gas pipe lines, other, longitudinally welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%
7305.19.00	Other line pipe of iron or steel, of a kind used for oil or gas pipe lines, having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7305.20.00	Casing of iron or steel, of a kind used in drilling for oil or gas, having circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%
7305.31.00	Other tubes and pipes of iron or steel, longitudinally welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%
7305.39.00	Other tubes and pipes of iron or steel, welded, having circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%
7305.90.00	Other tubes and pipes of iron or steel, having circular cross-sections, the external diameter of which exceeds 406.4 mm.	25%
7306.10.00	Other line pipe open seam or welded, riveted or similarly closed, of a kind used for oil or gas pipelines, of iron or steel.	25%
7306.20.00	Casing and tubing of a kind used in drilling for oil or gas, of iron or steel.	25%

2000

Finance

795

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7306.30.90	Other tubes, pipes and hollow profiles, of iron or non-alloy steel, non-galvanised.	25%
7306.50.90	Tubes, pipes and hollow profiles, other, non-galvanised, welded, of circular cross-section of other alloy steel.	25%
7306.60.00	Tubes, pipes and hollow profiles, other, welded, of non-circular cross section of iron or steel.	25%
7306.90.00	Other tubes, pipes and hollow profiles,(for example, open seam or welded, riveted or similarly closed) of iron or steel.	25%
7307.21.00	Flanges of stainless steel.	5%
7307.22.00	Threaded elbows, bends and sleeves of stainless steel.	5%
7307.23.00	Butt welding fittings of stainless steel.	5%
7307.29.00	Other tube or pipe fittings of stainless steel.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7309.00.10	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquified gas) of iron or steel of a capacity exceeding 300L but not exceeding 100,000L.	25%
7309.00.90	Other reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas) of iron or steel, of a capacity exceeding 100,000L	5%
7312.10.10	Stranded wire of a kind used in tyre manufacture	5%
7317.00.20	Other nails (excluding roofing nails), of iron or steel.	35%
7317.00.30	Roofing nails, of iron or steel.	35%
7320.10.00	Leaf-springs and leaves therefore, of iron or steel.	30%
7405.00.00	Master alloys of copper.	5%
7406.20.00	Powders of lamellar structure and flakes of copper.	5%
7407.10.00	Copper bars, rods and profiles, of refined copper	5%
7407.29.00	Copper bars, rods and profiles, of other copper alloys.	5%
7408.11.00	Copper wire of refined copper of which the maximum cross-sectional dimension exceeds 6 mm	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7409.21.00	Plates, sheets and strip, of a thickness exceeding 0.15 mm, of copper-zinc base alloys (brass), in coils.	25%
7409.29.00	Other plates, sheets and strip, of a thickness exceeding 0.15 mm, of copper-zinc base alloy (brass).	25%
7409.31.00	Plates, sheets and strip, of a thickness exceeding 0.15mm, of copper-tin alloy (bronze) in coils.	25%
7409.39.00	Other plates, sheets and strip, of a thickness exceeding 0.15 mm, of copper-tin base alloys (bronze).	25%
7409.40.00	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm, of copper-nickel alloys (cupro-nickel) or copper-nickel-zinc base (nickel silver).	25%
7409.90.00	Plates, sheets and strip, of a thickness exceeding 0.15 mm of other copper alloys.	25%
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	20%
7502.10.00	Nickel, not alloyed	5%
7505.11.00	Bars, rods and profiles, of nickel, not alloyed	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7505.12.00	Bars, rods and profiles, of nickel alloys	5%
7601.10.00	Aluminium, not alloyed	2.5%
7601.20.00	Aluminium alloys	2.5%
7602.00.00	Aluminium waste and scrap.	2.5%
7603.20.00	Powders of lamellar structure and flakes of aluminium.	5%
7604.21.00	Hollow profiles of aluminium alloys.	25%
7604.29.00	Other bars, rods and profiles of aluminium alloys.	25%
7606.11.20	Other rectangular (including square) aluminium plates, sheets and strip, rectangular, (including square) enamelled, printed, lithographed, embossed or lacquered, not alloyed.	25%
7606.12.20	Other rectangular (including square) plates, sheets and strip of a thickness exceeding 0.2 mm of aluminium alloys, enamelled, printed, lithographed, embossed or lacquered.	25%

2000

Finance

799

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7606.91.20	Aluminium plates, sheets and strip, not alloyed, in shapes of circles of a thickness exceeding 0.2 mm but less than 7 mm.	25%
7606.92.20	Other plates, sheets and strip, in shapes of circles of a thickness exceeding 0.2 mm but less than 7 mm, of aluminium alloys.	25%
7607.11.90	Unbacked aluminium foil, rolled but not further worked, of a thickness not exceeding 0.2mm, printed.	25%
7607.19.10	Other unbacked aluminium foil of a thickness not exceeding 0.2mm, unprinted.	5%
7607.19.90	Other unbacked aluminium foil of a thickness not exceeding 0.2mm, printed.	25%
7607.20.10	Backed aluminium foil of a thickness (excluding the backing) not exceeding 0.2mm, unprinted.	5%
7608.10.00	Aluminium tubes and pipes, not alloyed.	25%
7608.20.00	Tubes and pipes of aluminium alloys.	25%
7612.10.00	Collapsible tubular containers, of aluminium.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7801.10.00	Refined lead	5%
7801.91.00	Unwrought-lead containing by weight antimony as the principal other element	2.5%
7801.99.10	Other lead alloys	2.5%
7801.99.90	Other unwrought lead.	2.5%
7802.00.00	Lead waste and scrap.	2.5%
7803.00.00	Lead bars, rods, profiles and wire.	5%
7901.11.00	Zinc, not alloyed, containing by weight 99.99% or more of zinc, unwrought.	2.5%
7901.12.00	Other zinc not alloy containing by weight less than 99.99% of zinc	2.5%
7901.20.00	Zinc alloys	2.5%
7902.00.00	Zinc waste and scrap.	2.5%
8001.10.00	Tin, not alloyed	2.5%
8001.20.00	Tin alloys.	2.5%
8002.00.00	Tin waste and scrap.	2.5%
8102.93.00	Wire of molybdenum	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8107.10.00	Unwrought cadmium; waste and scrap; powders, of cadmium.	5%
8110.00.00	Antimony and articles thereof, including waste and scrap.	5%
8207.60.00	Tools for boring or broaching.	5%
8207.80.00	Tools for turning.	5%
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	5%
8302.20.00	Castors with mountings of base metal.	5% *
8309.90.10	Ends and lids for compressed gas containers, of base metal.	5%
8309.90.90	Other packing accessories, of base metal.	15%
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	5%
8402.19.00	Other vapour generating boilers, including hybrid boilers, but excluding central heating hot water boilers capable also of producing low pressure steam.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals, non-electric.	5%
8418.10.10	Unassembled, combined refrigerator-freezer, fitted with separate external doors.	5%
8418.21.10	Unassembled, compression-type household type refrigerators, electrical.	5%
8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.	5%
8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.	5%
8418.29.30	Other unassembled household type refrigerators, non-electrical.	5%
8418.30.10	Unassembled freezers of the chest type, not exceeding 800 L capacity.	5%
8418.40.10	Unassembled freezers of the upright type, not exceeding 900 L capacity.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8418.50.10	Unassembled refrigerating or freezing chests, cabinets, display counters, show-cases and the like.	5%
8418.61.10	Unassembled compression type refrigerating or freezing equipment; heat pumps, whose condensers are heat exchangers.	5%
8418.69.10	Other unassembled refrigerators, freezers and other refrigerating or freezing equipment and heat pumps other than air conditioning machines.	5%
8423.20.00	Scales for continuous weighing of goods on conveyors.	15%
8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales.	15%
8429.19.00	Other bulldozers and angledozers, self propelled.	5%
8429.51.00	Front-end shovel loaders, self-propelled.	5%
8432.90.90	Other parts of agricultural or horticultural or forestry machinery.	5%
8436.10.00	Machinery for preparing animal feeding stuffs.	Free

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8437.80.00	Machinery used in milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	5%
8437.90.00	Parts of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables and machinery used in milling industry of heading No. 84.37.	5%
8438.80.10	Tea processing machinery.	Free
8438.80.20	Coffee bean husking or hulling machines.	Free
8442.30.00	Other machinery, apparatus and equipment for preparing or making printing blocks, plates, cylinders or other printing components.	5%
8443.30.10	Flexographic printing machinery of a kind used in offices.	5%
8443.30.90	Other flexographic printing machinery, other than machinery of a kind used in offices.	5%
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, unassembled.	5%
8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier, unassembled.	5%
8450.19.10	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., unassembled.	5%
8450.20.10	Unassembled household or laundry type washing machines, each of a dry linen capacity exceeding 10 kg.	5%
8454.90.00	Parts of converters, ladles, ingot moulds and casting machines of heading No. 84.54.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8466.10.00	Tool holders and self-opening dieheads.	5%
8466.93.00	Other parts and accessories suitable for use solely or principally with machine-tools and machines of headings Nos. 84.56 to 84.61.	5%
8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.	5%
8477.80.00	Other machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or, included elsewhere in this Chapter.	5%
8477.90.00	Parts of machinery for working rubber or plastics products, of heading No. 84.77.	5%
8478.90.00	Parts of machinery for preparing or making up tobacco, of heading No. 84.78.	5%
8479.90.00	Parts of machines and mechanical appliances having individual functions.	5%
8480.10.00	Moulding boxes for metal foundry.	5%

2000

Finance

807

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8480.71.00	Injections or compression type moulds for rubber or plastics.	5%
8481.10.00	Pressure-reducing valves	5%
8481.20.00	Valves for oleohydraulic or pneumatic transmissions	5%
8481.30.00	Check valves	5%
8481.40.00	Safety or relief valves	5%
8481.80.00	Other appliances for pipes, such as taps and cocks.	5%
8481.90.00	Parts of taps, cocks valves and similar appliances for pipes, boiler shells, tanks, vats or the like.	5%
8501.31.10	Other unassembled DC motors and DC generators, of an output not exceeding 750 W.	Free
8501.31.90	Other assembled or partly assembled DC motors and DC generators of an output not exceeding 750 W.	Free
8501.32.10	Other unassembled DC motors and DC generators, of an output exceeding 750 W., but not exceeding 75 kW.	Free
8501.32.90	Assembled or partly assembled DC motors and DC generators of an output exceeding 750 W., but not	Free

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	exceeding 75kW.	
8501.33.10	Other unassembled DC motors and DC generators, of an output exceeding 75 kW., but not exceeding 375 kW.	Free
8501.33.90	Other assembled or partly assembled DC motors and DC generators of an output exceeding 75 kW., but not exceeding 375 kW.	Free
8501.34.10	Other unassembled DC motors and DC generators, of an output exceeding 375 kW.	Free
8501.34.90	Other assembled or partly assembled DC motors and DC generators, of an output exceeding 375 kW.	Free
8501.61.00	AC generators or alternators of an output not exceeding 75 kVA.	Free
8501.62.00	AC generators or alternators of an output exceeding 75 kVA, but not exceeding 375 kVA.	Free

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8501.63.00	AC generators or alternators of an output exceeding 375 kVA, but not exceeding 750 kVA.	Free
8501.64.00	AC generators or alternators of an output exceeding 750 kVA.	Free
8502.11.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi- diesel engines) of an output not exceeding 75 kVA.	Free
8502.12.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of an output exceeding 75 kVA, but not exceeding 375 kVA.	Free
8502.13.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel) of an output exceeding 375 kVA.	Free
8502.20.00	Generating sets with spark-ignition internal combustion piston engines.	Free
8502.31.00	Wind powered	Free

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8502.39.10	Unassembled solar DC generating sets	Free
8502.39.20	Unassembled other DC generating sets	Free
8502.39.30	Assembled or partly assembled solar DC generating sets	Free
8502.39.90	Assembled or partly assembled other DC generating sets	Free
8504.10.00	Ballasts for discharge lamps or tubes.	5%
8504.40.00	Static converters.	5%
8506.10.00	Primary cells and primary batteries of manganese dioxide.	35%
8506.30.00	Primary cells and primary batteries of mercuric oxide.	35%
8506.40.00	Primary cells and primary batteries of silver oxide.	35%
8506.50.00	Primary cells and primary batteries of lithium.	35%
8506.60.00	Primary cells and primary batteries of air-zinc.	35%
8506.80.00	Other primary cells and primary batteries.	35%
8506.90.00	Parts of primary cells and primary batteries.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8507.10.00	Lead-acid electric accumulators of a kind used for starting piston engines.	35%
8507.20.00	Other lead-acid accumulators.	35%
8507.90.00	Parts of electric accumulators.	5%
8511.10.90	Assembled or partly assembled sparking plugs.	Each Shs.10.00 or 15%
8513.10.90	Other lamps.	35%
8516.10.00	Electric instantaneous or storage water heaters and immersion heaters.	5%
8516.50.10	Unassembled microwave ovens.	5%
8516.60.10	Unassembled other ovens, cookers, cooking plates, boiling rings, grillers and roasters.	5%
8517.50.00	Other apparatus for carrier-current line system or for digital line systems.	15%
8525.20.91	Assembled or partly assembled mobile phones (cellular phones).	5%
8525.29.99	Other assembled or partly assembled transmission apparatus incorporating reception apparatus.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.12.10	Unassembled pocket-size radio cassette-players.	5%
8527.13.10	Other unassembled apparatus combined with sound recording reproducing apparatus.	5%
8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	5%
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	5%
8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.	5%

2000

Finance

813

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	5%
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	5%
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	5%
8527.90.10	Apparatus for digital multimedia.	5%
8527.90.90	Other reception apparatus for radio telephony, radio telegraphy or radio broadcasting.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8528.12.90	Assembled or partly assembled, reception apparatus for colour television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	30%
8528.13.90	Assembled or partly assembled reception apparatus for television, black and white or monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	30%
8528.21.90	Video monitor, colour, assembled.	30%
8532.10.00	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kVar (power capacitors).	5%
8532.30.00	Variable or adjustable (pre-set) capacitors.	5%
8535.10.00	Fuses for voltage exceeding 1,000 volts.	5%
8535.21.00	Automatic circuit breakers for a voltage of less than 72.5 kV.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8535.29.00	Other automatic circuit breakers for a voltage of 72.5 KV or more.	5%
8535.30.00	Isolating switches and make-and-break switches.	5%
8536.10.00	Fuses for voltage not exceeding 1,000 volts.	5%
8536.20.00	Automatic circuit breakers for a voltage not exceeding 1,000 volts.	5%
8536.30.00	Other apparatus for protecting electrical circuits for a voltage not exceeding 1,000 volts.	5%
8536.41.00	Relays for a voltage not exceeding 60 V.	5%
8536.49.00	Other relays for voltage of 60 volts but not exceeding 1,000 volts.	5%
8536.50.00	Other switches for a volt not exceeding 1,000 volts.	5%
8536.61.00	Lamp-holders for a voltage not exceeding 1,000 volts.	5%
8536.69.00	Plugs and sockets for a voltage not exceeding 1,000 volts.	5%
8536.90.00	Other electrical apparatus for switching or protecting electrical circuits for a voltage not exceeding 1,000 V.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8539.29.00	Other filament lamps, excluding ultra-violet or infra-red lamps.	35%
8541.10.00	Diodes, other than photosensitive or light emitting diodes.	5%
8541.21.00	Transistors, other than photosensitive transistors with a dissipation rate of less than 1 W.	5%
8541.29.00	Other transistors, other than photo-sensitive transistors.	5%
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices.	5%
8541.40.10	Solar cells and solar modules not equipped with any elements like diodes, batteries or similar equipment.	Free
8541.40.90	Other photosensitive semiconductor devices including photovoltaic cells and light emitting diodes.	5%
8541.50.00	Other semiconductor devices.	5%
8541.60.00	Mounted piezo-electric crystals.	5%
8541.90.00	Parts of diodes, transistors and similar semiconductor devices.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8544.11.10	Insulated winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	30%
8544.19.10	Other winding wire of other material of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	30%
8544.20.10	Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinyl chloride or both, whether or not steel wire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the ov	30%
8544.20.90	Other co-axial cable and other co-axial electric conductors.	30%
8544.30.00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8544.49.10	Other electric conductors, for a voltage not exceeding 80V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	30%
8544.49.20	Other electric conductors, for a voltage not exceeding 80V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the	30%
8544.59.10	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	30%
8544.59.20	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter.	30%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8544.60.10	Other electric conductors, for a voltage exceeding 1,000V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	30%
8544.60.20	Other electric conductors, for a voltage exceeding 1,000V sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the	30%
8544.60.90	Other electric conductors, for a voltage exceeding 1,000V.	30%
8545.19.00	Other carbon electrodes.	5%
8546.90.00	Other electrical insulators.	5%
8547.20.00	Insulating fittings of plastics	5%
8701.20.10	Assembled road tractors	5%
8701.20.20	Unassembled road tractors	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.10.11	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8702.10.12	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 cc.	35%
8702.10.13	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc.	35%
8702.10.14	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc.	35%

2000

Finance

821

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.10.15	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc.	35%
8702.10.16	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc.	35%
8702.10.17	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc.	35%
8702.10.18	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.10.21	Vehicles (i.e. buses), unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.	5%
8702.10.29	Vehicles (e.g buses), assembled, with seating capacity of more than 25 passengers (diesel or semi-diesel)	35%
8702.90.11	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8702.90.12	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity not exceeding 1000 cc.	35%
8702.90.13	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.90.14	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc.	35%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 1800 cc. but not exceeding 2000 cc.	35%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	35%
8702.90.17	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.90.18	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	35%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi- diesel), assembled, of a cylinder capacity exceeding 3000 cc.	35%
8702.90.21	Vehicles (i.e. buses) unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.	5%
8702.90.29	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).	35%
8703.10.00	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.21.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity not exceeding 1000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.21.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, with a cylinder capacity not exceeding 1000 cc. assembled.	35%
8703.21.30	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity not exceeding 1000 cc.	35%
8703.22.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.22.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, with a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc.	35%
8703.22.30	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,000 cc but not exceeding 1500 cc.	35%
8703.23.11	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.12	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.23.13	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc.	35%
8703.23.21	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.22	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 cc. but not exceeding 2000 cc.	35%
8703.23.23	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.23.31	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.32	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	35%
8703.23.33	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc.	35%

2000

Finance

829

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.23.41	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	35%
8703.23.43	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.23.51	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	35%
8703.23.53	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc.	35%
8703.24.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 3000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%

2000

Finance

831

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 cc.	35%
8703.24.30	Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 3000 cc.	35%
8703.31.11	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity not exceeding 1000 cc unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.31.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 1000 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.31.13	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not exceeding 1000 cc.	35%
8703.31.21	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.31.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc assembled.	35%
8703.31.23	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc.	35%

2000

Finance

833

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.32.11	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc, but not exceeding 1800 cc.	35%
8703.32.13	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc, but not exceeding 1800 cc.	35%

<i>Tariff No.</i>	<i>Description</i>	<i>New Rate of Duty</i>
8703.32.21	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc, but not exceeding 2000 cc.	35%
8703.32.23	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc.	35%

2000

Finance

835

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.32.31	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.32	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	35%
8703.32.33	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc.	35%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.32.41	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.42	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	35%
8703.32.43	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc.	35%

2000

Finance

837

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.33.11	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.33.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	35%
8703.33.13	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc.	35%

<i>Tariff No.</i>	<i>Description</i>	<i>New Rate of Duty</i>
8703.33.21	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 3000 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.33.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	35%
8703.33.23	Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	35%
8703.90.00	Other passenger motor cars and other motor vehicles, principally designed for the transport of persons.	25%
8704.10.10	Dumpers designed for off-highway use, unassembled.	5%

2000

Finance

839

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8704.21.10	Unassembled motor vehicles for transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of gross vehicle weight not exceeding 3 tonnes.	5%
8704.21.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight not exceeding 3 tonnes.	35%
8704.21.30	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	35%
8704.22.10	Unassembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes.	5%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8704.22.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes.	35%
8704.23.10	Unassembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 20 tonnes.	5%
8704.23.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 20 tonnes.	25%
8704.31.10	Unassembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight not exceeding 5 tonnes.	5%

2000

Finance

841

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8704.31.20	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight not exceeding 3 tonnes.	35%
8704.31.30	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	35%
8704.32.10	Unassembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 5 tonnes.	5%
8704.32.20	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 5 tonnes.	35%
8704.90.10	Unassembled other motor vehicles for the transport of goods.	5%
8706.00.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.	25%

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8707.10.00	Bodies for the vehicles of heading No. 87.03.	25%
8707.90.00	Other bodies for motor vehicles of headings Nos. 87.01 to 87.05 other than those of heading No.87.03.	25%
9032.89.00	Other automatic regulating or controlling instruments and apparatus.	5%
9402.10.10	Hairdressers chairs and parts thereof.	25%
9402.10.90	Other chairs and parts, thereof or axamination.	25%
9402.90.90	Other medical, surgical, dental or veterinary furniture and parts thereof.	25%
9405.91.10	Glass chimneys for lamps and lanterns.	5%
9606.30.10	Button blanks.	5%
9607.20.00	Parts of slide fasteners.	5%
9608.10.00	Ball point pens.	35%
9608.99.10	Pressure points for ball point pens	5%

2000

Finance

843

No. 9

THIRD SCHEDULE

(s.17)

(Replacement to the Customs and Excise Act, Cap. 472.)

**SECOND SCHEDULE
SUSPENDED DUTIES**

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
2710.00.21	Aviation Spirit (gasoline)	Per 1000L @20 deg.C Shs750.00	Per 1000L. @20 deg.C. Shs450.00
2710.00.22	Motor spirit (gasoline), premium.	Per 1000L @20 deg.C Shs750.00	Per 1000L. @20 deg.C Shs450.00
2710.00.23	Motor spirit (gasoline), regular.	Per 1000L. @20 deg.C Shs750.00	Per 1000L. @20 deg.C Shs450.00
2710.00.24	Jet fuel, spirit type.	Per 1000L. @20 deg.C Shs750.00	Per 1000L. @20 deg.C Shs450.00
2710.00.25	Special boiling point spirit and white spirit.	Per 1000L. @20 deg.C Shs750.00	Per 1000L. @20 deg.C Shs300.00
2710.00.29	Other light petroleum oils and preparations.	Per 1000L. @20 deg.C Shs750.00	Per 1000L. @20 deg.C Shs300.00
2710.00.31	Jet fuel (kerosene type)	Per 1000L. @20 deg.C	

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
2710.00.32	Kerosene	Shs750.00 Per 1000L. @20 deg.C	Per 1000L. @20 deg.C
2710.00.39	Other medium petroleum oils and preparations.	Shs750.00 Per 1000L. @20 deg.C	Shs450.00 Per 1000L. @20 deg.C
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Shs750.00 Per 1000L. @20 deg.C	Shs300.00 Per 1000L. @20 deg.C
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	Shs750.00 Per 1000L. @20 deg.C	Shs300.00 Per 1000L. @20 deg.C
2710.00.43	Other gas oil.	Shs750.00 Per 1000L. @20 deg.C	Shs300.00 Per 1000L. @20 deg.C
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils of 125 centistokes (cSt).	Shs750.00 Per 1000L. @20 deg.C	Shs300.00 Per 1000L. @20 deg.C
2710.00.45	Residual fuel oils of 180 centistokes (cSt).	Shs750.00 Per 1000L. @20 deg.C	Shs300.00 Per 1000L. @20 deg.C
2710.00.46	Residual fuel oils of 280 centistokes (cSt).	Shs750.00 Per 1000L. @20 deg.C	Shs300.00 Per 1000L. @20 deg.C

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
2710.00.47	Other residual fuel oils	Per 1000L. @20 deg.C Shs750.00	Per 1000L. @20 deg.C Shs300.00

FOURTH SCHEDULE

(s19)

2000

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

FIFTH SCHEDULE
EXCISE DUTY

Amend the rates of duty in the following tariffs as indicated in the Schedule below

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Excise duty</i>
2203.00.20	Beer of original gravity not exceeding 1060 degrees.	85%
2203.00.90	Other beer (including (ale) of an original gravity exceeding 1060 degrees.	85%
2402.20.10	Cigarettes containing tobacco not exceeding 72 mm in length, including filter tip.	130%
2402.20.90	Other Cigarettes containing	130%

Finance

847

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Excise duty</i>
2402.90.20	Other cigarettes containing tobacco substitutes, not exceeding 72 mm in length, including filter tip.	130%
2402.90.90	Other cigarettes containing tobacco substitutes.	130%
2403.10.90	Smoking tobacco, whether or not containing tobacco substitutes in any length.	130%
2403.91.00	"Homogenized" or reconstituted tobacco.	130%
2403.99.20	Other manufactured tobacco and manufactured tobacco substitutes.	130%

FIFTH SCHEDULE

(s.32)

2000

(Replacement of the First Schedule to the Value Added Tax Act, Cap. 476)

Delete the First Schedule and insert the following -

FIRST SCHEDULE

[s.6(2)]

RATES OF TAX

PART I

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

PART II

The taxable services listed below shall be charged tax at the rate of 16 per cent of the taxable value.

Finance

849

Description of service

1. Restaurant services, including bar and beverage services, supplied by a restaurant owner or operator.
2. Accommodation and all other services provided by a hotel owner or operator including telecommunications, entertainment, laundry, dry cleaning, storage, safety deposits, conference and business services

No. 9

SIXTH SCHEDULE

(s.33)

(Amendment of the Second Schedule to the Value Added Tax Act, Cap. 476).

SECOND SCHEDULE

EXEMPT GOODS

[s.2(1)]

PART 1

(1) Delete the following tariff number and the description thereof -

<i>Tariff No.</i>	<i>Tariff Description</i>
2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.

(2) Insert in their numerical order the following new tariff numbers and the descriptions thereof -

<i>Tariff No.</i>	<i>Tariff Description</i>
2709.00.10	Condensates.
2709.00.90	Other petroleum oils and oils obtained from bituminous, crude.
8501.31.10	Other unassembled DC motors and DC generators (excluding generating sets); of an output not exceeding 750 W.

SIXTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
8501.31.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output not exceeding 750 W.
8501.32.10	Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 750 W but not exceeding 75 kW.
8501.32.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output exceeding 750 W but not exceeding 75 kW
8501.33.10	Other unassembled DC motors and DC generators (excluding generating sets) of an output exceeding 75 kW but not exceeding 375 kW.
8501.33.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output exceeding 75 kW but not exceeding 375 kW.
8501.34.10	Other unassembled DC motors and DC generators (excluding generating sets) of an output exceeding 375 kW.
8501.34.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output exceeding 375 kW.
8501.61.00	AC generators (alternators) excluding generating sets, of an output not exceeding 75 kVA.
8501.62.00	AC generators (alternators) excluding generating sets, of an output exceeding 75 kVA but not exceeding 375 kVA.
8501.63.00	AC generators (alternators) excluding generating sets, of an output exceeding 375 kVA but not exceeding 750 kVA.
8501.64.00	AC generators (alternators) excluding generating sets, of an output exceeding 750 kVA.
8502.11.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding

2000

Finance

851

No. 9

SIXTH SCHEDULE (Contd.)

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>
8502.12.00	75 kVA. Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75 kVA but not exceeding 375 kVA.
8503.13.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375 kVA.
8502.20.00	Generating sets with spark-ignition internal combustion piston engines.
8502.31.00	Wind powered generating sets.
8502.39.10	Unassembled solar DC generating sets.
8502.39.30	Assembled or partly assembled solar DC generating sets.
8502.39.90	Other assembled or partly assembled DC generating sets.

Finance

852

2000

SEVENTH SCHEDULE

(s.34)

(Replacement of the Third Schedule to the Value Added Tax Act, Cap. 476).

Delete the Third Schedule and insert the following -

THIRD SCHEDULE

(s.2(1)).

EXEMPT SERVICES

The following services shall be exempt services for the purposes of the Act -

1. Financial services provided by banks or financial institutions excluding the following:-
 - (a) financial and management advisory services;
 - (b) safe custody services;
 - (c) executorship and trusteeship services.
2. Insurance and reinsurance services.
3. Education and training services offered to students by institutions and establishments registered by the Government.
4. Medical, veterinary, dental and nursing services.
5. Social welfare services provided by charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act, or

No.19 of 1990.
Cap.470.

by the Non-Governmental Organizations Co-ordination Board under section 10 of the Non Governmental Organizations Co-ordination Act, 1990 and whose income is exempt from tax under paragraph 10 of the First Schedule to the Income Tax Act and approved by the Commissioner of Social Services.

6. Burial and cremation services, including services provided in connection therewith.
7. Transportation of fare-paying passengers by any means of conveyance, but excluding taxi, cab, car rental and boat services.
8. Renting, leasing, hiring or letting of land and buildings.
9. Postal and money order services supplied by Postal Corporation of Kenya.
10. Local Authority services.
11. Insurance agents, insurance brokers, stock exchange brokers, and tea and coffee broker services.
12. Hiring, leasing or chartering of any goods listed in Part I of the Second Schedule and Part B of the Fifth Schedule.
13. Tour operators and travel agents services, excluding services provided for commissions earned on air ticketing.
14. Port services provided by transit shed operators.
15. Airport services provided to transit aircraft.

EIGHTH SCHEDULE

(S.35)

2000

(Amendment of the Fourth Schedule to the Value Added Tax Act, Cap. 476)

Delete Part I of the Fourth Schedule and insert the following -

PART I - DESIGNATED GOODS

All goods other than the following shall be designated goods for the purposes of this Act -

1. Exempt goods listed in Part I of the Second Schedule to the Act.
2. Zero-rated goods listed in Part B of the Fifth Schedule to the Act.
3. Taxable goods other than zero-rated goods classified under the tariff numbers set out in Chapters 1 to 21 of the First Schedule to the Customs and Excise Act excluding the following -

Finance

855

No. 9

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
0210.11.00	Hams, shoulders & cuts thereof with bone in, of swine; salted in brine, dried or smoked.
0210.12.00	Bellies (Streaky) & Cuts thereof of swine, salted in brine, dried or smoked.
0210.19.00	Other meat of swine salted in brine, dried or smoked.
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof.
0502.90.00	Badger hair and other brush making hair and waste thereof.
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
0504.00.10	Sausage casings (other than of fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
0504.00.90	Other guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
0505.10.00	Feathers of a kind used for stuffing; down.
0505.90.00	Skins and other parts of birds, not further worked

EIGHTH SCHEDULE (Contd.)

2000

Tariff No.

Tariff Description

0506.10.00	than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
0506.90.00	Ossein and bones treated with acid.
0507.10.10	Other bones and horn-cores, unworked, defatted, simply prepared, but not cut to shape degelatinised; powder and waste thereof.
0507.10.20	Ivory, of elephant, unworked or simply prepared but not cut to shape.
0507.10.30	Teeth, of hippopotamus, unworked or simply prepared but not cut to shape.
0507.10.40	Horn, of rhinoceros, unworked or simply prepared but not cut to shape.
0507.10.90	Other ivory, unworked or simply prepared but not cut to shape.
0507.90.00	Ivory powder and waste.
0508.00.00	Tortoise shell, whalebone and whalebone hair, other horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste thereof.
	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs,

Finance

857

No. 9

EIGHTH SCHEDULE (Contd.)

Tariff No.	Tariff Description
	crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.
0509.00.00	Natural sponges of animal origin.
0711.20.00	Olives, provisionally preserved.
0903.00.00	Maté.
0904.11.00	Pepper, neither crushed nor ground.
0904.12.00	Pepper, crushed or ground.
0904.20.10	Fruits of the genus <i>capsicum</i> or of the genus <i>Pimenta</i> , neither crushed nor ground.
0904.20.90	Fruits of the genus <i>capsicum</i> or of the genus <i>pimenta</i> crushed or ground.
0905.00.10	Vanilla, neither crushed nor ground.
0905.00.20	Vanilla, crushed or ground.
0906.10.00	Cinnamon and cinnamon-tree flowers, neither crushed nor ground.
0906.20.00	Cinnamon and cinnamon-tree flowers, crushed or ground.
0907.00.10	Cloves (whole fruit, cloves and stems), neither crushed nor ground.
0907.00.20	Cloves (whole fruit, cloves and stems), crushed or ground.

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
0908.10.10	Nutmeg, neither crushed nor ground.
0908.10.20	Nutmeg, crushed or ground.
0908.20.10	Mace, neither crushed nor ground.
0908.20.20	Mace, crushed or ground.
0908.30.10	Cardamoms, neither crushed nor ground.
0908.30.20	Cardamoms, crushed or ground.
0909.10.10	Seeds of anise or badian, neither crushed nor ground.
0909.10.20	Seeds of anise or badian, crushed or ground.
0909.20.10	Seeds of coriander, neither crushed nor ground.
0909.20.20	Seeds of coriander, crushed or ground.
0909.30.10	Seeds of cumin, neither crushed nor ground.
0909.30.20	Seeds of cumin, crushed or ground.
0909.40.10	Seeds of caraways, neither crushed nor ground.
0909.40.20	Seeds of caraways, crushed or ground.
0909.50.10	Seeds of fennel; juniper berries, neither crushed nor ground.
0909.50.20	Seeds of fennel; juniper berries, crushed or ground.
0910.10.10	Ginger, neither crushed nor ground.
0910.20.10	Saffron, neither crushed nor ground.
0910.20.20	Saffron, crushed or ground.
0910.30.10	Turmeric (curcuma), neither crushed nor ground.

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
0910.30.20	Turmeric (curcuma), crushed or ground.
0910.40.10	Thyme; bay leaves, neither crushed nor ground.
0910.40.20	Thyme; bay leaves, crushed or ground.
0910.50.00	Curry.
0910.91.00	Mixtures of spices.
0910.99.00	Other spices.
1108.11.00	Wheat starch.
1108.12.00	Maize (Corn) starch.
1108.13.00	Potato starch.
1108.14.00	Manioc (cassava) starch.
1108.19.00	Other Starches.
1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets fresh or dried.
1210.20.00	Hop cones, ground, powdered or in the form of pellets; lupulin fresh or dried.
1212.20.00	Seaweeds and other algae.
1301.90.00	Other natural gums, resins, gum-resins and oleoresins (for example balsams)
1302.11.00	Opium.
1302.12.00	Vegetable saps and extracts of Liquorice.
1302.13.00	Vegetable saps and extracts of hops.

EIGHTH SCHEDULE (Contd.)

2000

Finance

861

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>
1302.14.00	Vegetable saps and extracts of pyrethrum or of roots of plants, containing rotenone.
1302.19.10	Papain crude.
1302.19.20	Sisal sludge extracts.
1302.19.90	Other vegetable saps and extracts.
1302.20.00	Pectic substances, pectinates and pectates.
1302.31.00	Agar-agar.
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds.
1302.39.00	Other mucilages and thickeners, whether or not modified derived from other vegetable products.
1505.10.00	Wool grease, crude.
1505.90.00	Other wool grease and fatty substances derived there from (including lanolin).
1507.10.00	Soya-bean oil, crude, whether or not degummed.
1508.10.00	Ground-nut oil, crude.
1511.10.00	Palm oil, crude.
1511.90.10	Crude olein.
1511.90.20	Crude stearin.
1512.11.10	Sunflower seed oil, crude.

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
1512.11.20	Safflower seed oil, crude.
1512.21.00	Cotton seed oil, crude.
1513.11.00	Coconut (copra) oil, crude.
1513.21.10	Palm kernel oil, crude.
1513.21.20	Babassu oil, crude.
1514.10.00	Rape, colza or mustard oil, crude.
1515.11.00	Linseed oil, crude.
1515.21.00	Maize (corn) oil, crude.
1520.10.00	Glycerol (glycerine), crude: glycerol waters and glycerol lyes.
1521.10.00	Vegetable waxes.
1521.90.10	Spermaceti, crude, pressed, whether or not refined or coloured.
1602.10.00	Homogenised preparations of meat, meat offal or blood.
1602.20.00	Prepared or preserved meat of liver of any animal.
1602.31.00	Prepared or preserved meat, meat offal or blood of turkeys.
1602.32.00	Prepared or preserved meat, meat offal or blood of fowls of the species Gallus domesticus.
1602.39.00	Other prepared or preserved meat, meat offal or blood.

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
1602.41.00	Hams and cuts thereof of swine, prepared or preserved.
1602.42.00	Shoulders and cuts thereof of swine, prepared or preserved.
1602.49.00	Other, prepared or preserved meat of swine including mixtures.
1602.50.10	Canned beef, of bovine animals.
1602.50.90	Other prepared or preserved meat, meat offal or blood of bovine animals.
1602.90.00	Other, prepared or preserved meat, meat offal including preparations of blood of any animal.
1603.00.10	Extracts and juices of meat.
1603.00.90	Extracts and juices of fish or crustaceans, molluscs or other aquatic invertebrates.
1604.11.00	Salmon, whole or in pieces, but not minced, prepared or preserved.
1604.12.00	Herrings, whole or in pieces, but not minced, prepared or preserved.
1604.13.00	Sardines, sardinella and brisling or sprats whole or in pieces, but not minced, prepared or preserved.
1604.14.00	Tunas, skipjack and bonito (<i>Sarda spp.</i>) whole or in pieces but not minced, prepared or preserved.

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
1604.15.00	Mackerel, whole or in pieces, but not minced prepared or preserved.
1604.16.00	Anchovies, whole or in pieces, but not minced, prepared or preserved.
1604.20.00	Other prepared or preserved fish.
1604.30.00	Caviar and caviar substitutes.
1605.10.00	Crab, prepared or preserved.
1605.20.00	Shrimps and prawns, prepared or preserved.
1605.30.00	Lobster, prepared or preserved.
1605.40.00	Other crustaceans, prepared or preserved.
1605.90.00	Molluscs and other aquatic invertebrates, prepared or preserved.
1806.20.90	Other chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing more than 2kgs or liquid paste, powder, granular or other bulk form in containers or immediate packings of a content exceeding 2kg.
1806.31.10	Chocolate confectionery, filled, in blocks, slabs or bars.
1806.31.90	Other chocolate and other food preparations containing cocoa, filled, in blocks, slabs or bars.

EIGHTH SCHEDULE (Contd.)

2000

<i>Tariff No.</i>	<i>Tariff Description</i>
1806.32.10	Chocolate confectionery, not filled, in blocks, slabs or bars.
1806.32.90	Other chocolate and other food preparations containing cocoa, not filled, in blocks, slabs or bars.
1806.90.10	Other chocolate confectionery.
1806.90.20	Other chocolate powder, chocolate spread and chocolate couverture.
1806.90.90	Other chocolate and other food preparations containing cocoa.
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05.
1901.90.10	Malt extract.
1901.90.90	Other food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparation of goods of headings nos.04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.
1902.11.00	Uncooked pasta not stuffed or otherwise prepared,

Finance

865

No. 9

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
1902.19.00	containing eggs. Other uncooked pasta, not stuffed or otherwise prepared.
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.
1902.40.00	Couscous, whether or not cooked or prepared.
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products.
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.
1904.90.00	Other cereals other than maize, (corn), in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified.
1905.30.20	Waffles and Wafers.
1905.40.10	Infant feeding rusks.
1905.40.20	Rusks other than infant feeding rusks.

EIGHTH SCHEDULE (Contd.)

2000

<i>Tariff No.</i>	<i>Tariff Description</i>
1905.90.40	Pastry, cakes and other bakers' wares.
2001.10.00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid.
2001.20.00	Onions, prepared or preserved by vinegar or acetic acid.
2001.90.00	Other vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.
2002.10.00	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid.
2002.90.10	Tomato puree.
2002.90.90	Other tomatoes, prepared or otherwise preserved, otherwise than by vinegar or acetic acid.
2003.10.00	Mushrooms, prepared or preserved, otherwise than by vinegar or acetic acid.
2003.20.00	Truffles, prepared or preserved, otherwise than by vinegar or acetic acid.
2004.10.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.
2004.90.00	Other vegetables and mixtures of vegetable, prepared

Finance

867

No. 9

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
2005.10.00	or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. Homogenised vegetables prepared or preserved, otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
2005.20.00	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid not frozen, other than products of heading 20.06.
2005.40.00	Peas (<i>Pisum sativum</i>), prepared or preserved otherwise than by vinegar or acetic acid not frozen, other than products of heading 20.06.
2005.51.00	Beans, (<i>vigna spp</i> , <i>phaseolus spp</i>) shelled, prepared or preserved, otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
2005.59.00	Other beans prepared or preserved, otherwise than by vinegar or acetic acid not frozen, other than products of heading 20.06.
2005.60.00	Asparagus, prepared or preserved, otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
2005.70.00	Olives, prepared or preserved, otherwise than by

EIGHTH SCHEDULE (Contd.)

2000

Tariff No.

Tariff Description

2005.80.00	vinegar or acetic acid not frozen, other than products of heading 20.06.
2005.90.00	Sweet corn (<i>Zea mays var saccharata</i>), otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
2007.10.00	Other vegetables and mixtures of vegetables, otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.
2007.99.90	Homogenised preparations of fruit jellies, fruit or nut puree and fruit or nut pastes whether or not containing added sugar or other sweetening matter.
2008.11.00	Other fruit jellies, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.19.00	Ground-nuts otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
	Other nuts and other seeds including mixtures, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or

Finance

869

No. 9

EIGHTH SCHEDULE (Contd.)

No. 9

<i>Tariff No.</i>	<i>Tariff Description</i>
2008.20.00	spirit not elsewhere specified or included. Pineapples, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.30.00	Citrus fruit, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.40.00	Pears, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.50.00	Apricots, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.60.00	Cherries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.70.00	Peaches, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.80.00	Strawberries, otherwise prepared or preserved, whether or not containing added sugar or other sweetening

Finance

870

2000

EIGHTH SCHEDULE (Contd.)

2000

Tariff No.

Tariff Description

2008.91.00	matter or spirit not elsewhere specified or included. Palm hearts, otherwise prepared or preserved, whether or not containing added sugar or other sweetening
2008.92.00	matter or spirit not elsewhere specified or included. Mixtures, other than those of subheading No.2008.19, of fruit and other edible parts of plants prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit not elsewhere specified or included.
2008.99.00	Other fruit, nuts and edible parts of plants otherwise prepared or preserved whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.
2009.11.00	Orange juice, frozen.
2009.19.00	Other orange juice.
2009.20.00	Grapefruit juice.
2009.30.00	Other juices of single citrus fruit.
2009.40.00	Pineapple juice.
2009.50.00	Tomato juice.
2009.60.00	Grape juice (including grape must).
2009.70.00	Apple juice.

Finance

871

No. 9

EIGHTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
2009.80.10	Passion fruit juice.
2009.80.20	Blackcurrant juice.
2009.80.90	Other juices of single fruit or vegetables.
2009.90.00	Mixtures of juices.
2101.11.00	Extracts, essences and concentrates of coffee.
2101.12.00	Preparations with a basis of extracts, essences or concentrates of coffee, or with a basis of coffee.
2101.20.10	Instant tea concentrates, hot water soluble, in powder form.
2101.20.20	Instant tea concentrates, cold water soluble, in powder form.
2101.20.30	Instant tea concentrates, hot water soluble, in other forms.
2101.20.90	Instant tea concentrates, cold water soluble, in other forms.
2101.30.00	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
2102.20.10	Inactive yeast.
2102.20.90	Other dead single cell micro-organisms.
2103.10.00	Soya sauce.
2103.30.00	Mustard flour and meal and prepared mustard.

EIGHTH SCHEDULE (Contd.)

2000

<i>Tariff No.</i>	<i>Tariff Description</i>
2103.90.00	Other sauces and preparations therefor; mixed condiments and mixed seasonings.
2104.10.00	Soups and broths and preparations therefor.
2104.20.00	Homogenised composite food preparations.
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.
2106.10.00	Protein concentrates and textured protein substances.
2106.90.10	Saccharin tablets consisting of saccharin in an excipient.
2106.90.30	Flavoured or coloured sugars, syrups and molasses.
2106.90.40	Compound alcoholic preparations of a kind used for the manufacture of beverages.
2106.90.50	Powdered beer.
2106.90.90	Other food preparations not elsewhere specified or included.

Finance

873

No. 9

NINTH SCHEDULE

(s.36)

(Amendment of the Fifth Schedule to the Value Added Tax Act, Cap. 476)

FIFTH SCHEDULE

(s.8(2))

PART B - ZERO RATED GOODS

(i) insert in their numerical order the new tariff numbers and corresponding descriptions, quantity or values and rates of tax specified below -

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8524.90.10	Recorded computer discs.	Taxable value	Zero
8524.99.10	Computer discs.	Taxable value	Zero

(ii) Delete all references to the following item -

<i>Tariff No.</i>	<i>Tariff Description</i>
8502.39.10	Unassembled solar DC generating sets.