



THE FINANCE ACT, 1978

No. 8 of 1978

Date of Assent: 31st July, 1978

Date of Commencement: See section 1

ARRANGEMENT OF PARTS

- PART I—Preliminary.
- PART II—Government Contracts.
- PART III—Exchange Control.
- PART IV—Exchequer and Audit.
- PART V—Provisional Collection of Taxes and Duties.
- PART VI—Internal Borrowing.
- PART VII—External Borrowing.
- PART VIII—Loan Guarantees.
- PART IX—Income Tax.
- PART X—Sales Tax.
- PART XI—Local Manufactures Export Compensation.
- PART XII—Kenya Posts Office Savings Bank.
- PART XIII—Redundant Borrowing Acts.

FIRST SCHEDULE.

SECOND SCHEDULE.

THIRD SCHEDULE.

An Act of Parliament to amend the laws relating to various taxes and duties, Government contracts, Government borrowing, Government loan guarantees and the Kenya Post Office Savings Bank and for matters incidental thereto

ENACTED by the Parliament of Kenya, as follows—

PART I—PRELIMINARY

Short title
and
commencement.

1. (1) This Act may be cited as the Finance Act, 1978.
- (2) Subject to subsection (3), the amendments effected by this Act shall be deemed to have come into operation on the 16th June, 1978.
- (3) The amendments effected by Part IX shall come into effect, or be deemed to have come into effect, as follows—
- (a) paragraphs (c), (i) and (p) of section 9, on the 1st January, 1979;
- (b) in the case of paragraph (f) of section 9—
- (i) the amendment in subparagraph (ii) of that paragraph adding a new subsection (8) to section 15 of the Income Tax Act, on the 1st January, 1978;
- (ii) all other amendments in that paragraph, on the 1st January, 1979;
- (c) all other paragraphs of section 9, on the 1st January, 1978.

PART II—GOVERNMENT CONTRACTS

Amendments
to Cap. 25.

2. The Government Contracts Act is amended—
- (a) by the addition after section 7 of the following new section—
8. (1) Notwithstanding anything contained in this Act, but subject to the provisions of any other written law, no contract to which this Act applies and which is made on or after the 16th June, 1978, shall bind the Government in respect and to the extent of—
- (a) any provision therein for the exemption, waiver, remission or refund of any tax or duty payable under the several written laws specified in the Second Schedule; or

Certain provisions to be subject to express authority of Treasury.

(b) any expenditure specified therein to be made by or on behalf of the Government in excess of the sum of two hundred and fifty thousand shillings, or the equivalent thereof in the currency denominated in the contract, calculated at the rate of exchange prevailing at the date of its signing,

unless such contract is signed or countersigned by the Permanent Secretary or Deputy Permanent Secretary to the Treasury or a person or persons specially or generally authorized by either of them in writing in that behalf.

(2) This section shall not be construed as enabling any exemption, waiver, remission or refund of any tax or duty payable under any written law to be given otherwise than as may, by that or any other written law, be provided.

(3) In this section "expenditure" does not include expenditure which may contingently or incidentally arise under collateral or incidental provisions of a contract.

(4) The Minister for the time being responsible for finance may, by order in the Gazette, amend—

(a) the Second Schedule;

(b) the sum specified in paragraph (b) of subsection (1) of this section;

(b) by the substitution of the words "First Schedule" for the word "Schedule" wherever it appears;

(c) by the addition of the following new Schedule—

SECOND SCHEDULE

| | |
|-----------------|--|
| Cap. 470 | The Income Tax Act. |
| No. 10 of 1978. | The Customs and Excise Act, 1978. |
| Cap. 476. | The Sales Tax Act. |
| Cap. 480. | The Stamp Duties Act. |
| Cap. 483. | The Estate Duty Act. |
| Cap. 484. | The Second-hand Motor Vehicles Purchase Tax Act. |
| Cap. 122. | The Traditional Liquor Act. |
| Cap. 478. | The Hotel Accommodation Tax Act. |
| Cap. 68. | The Air Passenger Tax Act. |

PART III—EXCHANGE CONTROL

Amendment
to Cap. 113.

3. The Exchange Control Act is amended by the repeal of section 37 and substitution of the following—

Application to
Government.

37. This Act shall bind the Government and shall apply to transactions by a Government department or other person acting on behalf of the Government, and the competent authority shall not, by virtue of any contract made by them or on their behalf in relation to any payments or securities, be under any obligation to grant any permission under Part III or Part IV of this Act or any exemption from those Parts unless such contract is signed or countersigned in accordance with section 8 of the Government Contracts Act (which provides that certain provisions in Government contracts shall be subject to the express authority of the Treasury).

Cap. 25.

PART IV—EXCHEQUER AND AUDIT

Amendment
to Cap. 412.

4. The Exchequer and Audit Act is amended in section 15 by the deletion of subsection (2) and substitution of the following—

(2) Subsection (1) of this section shall not apply to—

(a) any borrowing, including deposits, due for repayment within five years, and any bank overdraft, which the Treasury directs to be paid into or raised in a public account other than the exchequer account; or

(b) credit obtained outside Kenya under the External Loans and Credits Act and applied directly in the purchase of goods or services outside Kenya.

Cap. 422.

PART V—PROVISIONAL COLLECTION OF
TAXES AND DUTIESAmendments
to Cap. 415.

5. The Provisional Collection of Taxes and Duties Act is amended—

(a) by the repeal of section 2 and substitution of the following—

Provisional
collection
orders.

2. If a Bill is published in the Gazette whereby, if such Bill were passed into law, any tax or duty, or any rate, allowance or administrative or general

provision in respect thereof, would be imposed, created, altered or removed, the Minister may, subject to this Act and notwithstanding the provisions of any other written law relating to taxes and duties, make an order that all or any specified provisions of the Bill relating to taxes or duties shall have effect as if the Bill were passed into law.

(b) by the addition after section 4 of the following new section—

Power to amend orders and make subsidiary legislation. 5. Where any provisions of a Bill are for the time being in effect by virtue of an order made under section 2, the Minister may, by further order—

(a) amend such provisions;

(b) make any subsidiary legislation that could have been made had such provisions been passed into law;

and any such further order shall be subject to the provisions of section 3:

Provided that in the event of the first mentioned order ceasing to have effect pursuant to paragraph (d) of section 3, any subsidiary legislation made under paragraph (b) of this section shall continue in force as if made under the Bill as enacted.

PART VI—INTERNAL BORROWING

6. The General Local Loans Act is amended—

(a) by the deletion of the long title and substitution of the following—

An Act to provide for borrowing by the Government within Kenya;

(b) in section 1, by the deletion of the words "General Local" and substitution of the word "Internal";

(c) in section 2—

(i) by the deletion of the definitions of "bonds" and "stock", and "development account";

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

"bonds" mean bonds issued under regulations made under section 20;

Amendments
to Cap. 420.

“stock” means registered stock issued under section 6;

“treasury bill” and “treasury note” mean instruments respectively so entitled, issued by the Treasury and payable to a named holder or his order or to its bearer, as the case may be, and negotiable accordingly, given for money borrowed under section 3 (b) which is repayable—

(a) in the case of a treasury bill, with interest on a date within 91 days of its issue; and

(b) in the case of a treasury note, on a date between 91 days and 5 years of its issue together with interest in the meantime in the manner provided therein;

(d) by the repeal of sections 3, 4 and 5 and substitution of the following—

Borrowing
powers.

3. The Government may from time to time borrow in Kenya currency sums of money in such amounts and on such terms and conditions as to interest, repayment or otherwise as the Minister for the time being responsible for finance may think fit, in any of the following manners—

(a) by the issue of bonds or stock under this Act;

(b) by the issue of treasury bills or treasury notes;

Cap. 491.

(c) by advances from the Central Bank of Kenya under section 46 of the Central Bank of Kenya Act;

(d) by loans or deposits from the Cereals and Sugar Finance Corporation;

(e) by bank overdraft on the exchequer account or any other public account;

(f) by any other loan or credit evidenced by instrument in writing;

Method
of signing,
etc.

4. Subject to this Act, any instrument evidencing any borrowing under this Act may be signed by the Minister or the Permanent Secretary to the Treasury or by any person or persons generally or specially authorized by either of them in that behalf, or may be otherwise authenticated in such manner as may be prescribed.

Report to the
National
Assembly.

5. The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the amount of indebtedness outstanding at the end of each financial year in respect of each manner of borrowing specified in section 3.;

(e) by the addition after section 20 of the following new section—

Transitional
and saving.

No. 8 of
1978.

21. Any moneys borrowed in Kenya currency before 1st July, 1978, by or on behalf of the Government under any of the statutes repealed by Part XIII of the Finance Act, 1978, and owing on or after that day, shall be deemed to have been borrowed under this Act, and, for the purposes of section 5 of this Act, shall be deemed to have been borrowed under such paragraph of section 3 of this Act as is appropriate according to the manner of such borrowing.

PART VII—EXTERNAL BORROWING

7. The Loans and Credit Facilities Act is amended—

(a) in section 1, by the deletion of the words “Loans and Credit Facilities” and substitution of the words “External Loans and Credits”;

(b) by the repeal of section 2 and substitution of the following—

Borrowing
powers.

2. The Government may, under agreements or other written instruments, borrow or obtain credit for sums in currencies other than Kenya currency from any person or government, upon such terms and conditions as to interest, repayment or otherwise and in such manner as the Minister responsible for finance may think fit, and may, subject to section 3, expend moneys or purchase goods or

Amendments
to Cap. 422.

services on credit in accordance with those agreements or instruments;

(c) by the repeal of section 6 and substitution of the following—

Limit of
total
indebtedness.

6. (1) The total indebtedness for the time being outstanding in respect of the principal amounts of moneys borrowed or credit obtained shall not exceed the equivalent of the sum of six hundred and fifty million pounds calculated at rates of exchange prevailing for the time being or such higher sum as the National Assembly may by resolution approve.

(2) The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the amount of indebtedness mentioned in subsection (1) outstanding at the end of each financial year;

(d) in section 7, by numbering the existing section as subsection (1) and adding the following new subsection—

(2) Subject to subsection (1), nothing contained in this Act shall vitiate any agreement or other instrument;

(e) by the addition after section 8 of the following new section—

Transitional
and saving.

9. Any moneys borrowed or credit obtained in currencies other than Kenya currency before 1st July, 1978, by or on behalf of the Government under any of the statutes repealed by Part XIII of the Finance Act, 1978, or under the Specific Loan (Commonwealth Development Corporation) Act, and owing on or after that day, shall be deemed for the purposes of section 6 of this Act to have been borrowed or obtained under this Act.

No. 8 of
1978.
Cap. 440.

PART VIII—LOAN GUARANTEES

8. The Guarantee (Loans) Act is amended—

(a) in section 3—

(i) in subsection (2), by the insertion after the words “principal money” of the following—

(including any further advances and other variations within the limits of any principal amount specified under section 5 of this Act);

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(ii) by the deletion of subsection (3) and substitution of the following—

(3) The total contingent liability of the Government for principal money for the time being outstanding (excluding liability under collateral or incidental covenants) under the guarantees given under this section or referred to in section 8 of this Act shall not, save as provided by section 3B of this Act, exceed—

(a) in the case of covenants expressed in Kenya currency, the sum of one hundred million pounds; and

(b) in the case of covenants expressed in other than Kenya currency, the equivalent of the sum of three hundred and fifty million pounds calculated at rates of exchange prevailing for the time being.;

(b) in section 8—

(i) by the deletion from subsection (1) of the words “Subject to subsections (2) and (3) of this section”;

(ii) by the deletion of subsections (2) and (3);

(c) by the addition after section 8 of the following new section—

Report to the National Assembly. 9. The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the total amount of contingent liability outstanding at the end of each financial year in respect of guarantees given—

(a) under section 3 of this Act or referred to in section 8 of this Act or given under or by virtue of any other Act, which relate to covenants expressed in—

(i) Kenya currency; and

(ii) other than Kenya currency;

(b) under section 3A of this Act.;

(ii) by the deletion of subsection (3) and substitution of the following—

(3) The total contingent liability of the Government for principal money for the time being outstanding (excluding liability under collateral or incidental covenants) under the guarantees given under this section or referred to in section 8 of this Act shall not, save as provided by section 3B of this Act, exceed—

(a) in the case of covenants expressed in Kenya currency, the sum of one hundred million pounds; and

(b) in the case of covenants expressed in other than Kenya currency, the equivalent of the sum of three hundred and fifty million pounds calculated at rates of exchange prevailing for the time being.;

(b) in section 8—

(i) by the deletion from subsection (1) of the words “Subject to subsections (2) and (3) of this section”;

(ii) by the deletion of subsections (2) and (3);

(c) by the addition after section 8 of the following new section—

Report to the
National
Assembly.

9. The Minister shall report to the National Assembly in writing (by way of the annual appropriation accounts or otherwise) the total amount of contingent liability outstanding at the end of each financial year in respect of guarantees given—

(a) under section 3 of this Act or referred to in section 8 of this Act or given under or by virtue of any other Act, which relate to covenants expressed in—

(i) Kenya currency; and

(ii) other than Kenya currency;

(b) under section 3A of this Act.;

PART IX—INCOME TAX

Amendment
to Cap. 470.

9. The Income Tax Act is amended—

(a) in section 2 (1), —

(i) by the deletion of the definitions of “inter-state rate”, “inter-state tax”, “private company”, “Partner State” and “tax clearance certificate”;

(ii) by the deletion of the proviso to the definition of “resident”;

(iii) by the insertion in its proper alphabetical order of the following—

Cap. 312. “Kenya” includes the continental shelf and any installation thereon as defined in the Continental Shelf Act;

(b) in section 3, by the deletion of subsection (1) and substitution of the following—

(1) Subject to, and in accordance with, this Act, a tax to be known as income tax shall be charged for each year of income upon all the income of any person, whether resident or non-resident, which accrued in or was derived from Kenya;

(c) in section 5, —

(i) in paragraph (b) of subsection (2) by substituting the words “two thousand four hundred shillings” for the words “one thousand shillings”;

(ii) by the insertion immediately after paragraph (a) of subsection (3) the following new paragraph—

(b) in the case of an agricultural employee required by the terms of employment to reside on a plantation or farm, an amount equal to ten per cent of the gains or profits from his employment, excluding the value of such premises; and for the purposes of this paragraph, “plantation” does not include a forest or timber plantation;

(iii) by renumbering the existing paragraph (b) as paragraph (c);

(d) in section 7, by the deletion of paragraphs (a) and (f) of subsection (1);

(e) in section 14 (2), by the deletion of the words "or on the funds of the Community";

(j) in section 15, —

(i) in subsection (3), by the deletion of paragraph (e);

(ii) by the addition after subsection (6) of the following new subsections—

(7) Notwithstanding anything contained in this Act—

(a) the gains or profits of any person derived from any one of the four sources of income respectively specified in paragraph (e) of this subsection (and in this subsection called "specified sources") shall be computed separately from the gains or profits of that person derived from any other of the specified sources and separately from any other income of that person;

(b) where the computation of gains or profits of any person in a year of income derived from a specified source results in a loss, that loss may only be deducted from gains or profits of that person derived from the same specified source in the following year and, in so far as the loss has not already been so deducted, in subsequent years of income;

(c) the subparagraphs of paragraph (e) of this subsection shall be construed so as to be mutually exclusive;

(d) gains chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act and losses referred to in paragraph (f) of subsection (3) of this section shall not be deemed income or losses derived or resulting from specified sources for the purposes of this subsection;

- (e) the specified sources of income are—
- (i) rights granted to other persons for the use or occupation of any immovable property;
 - (ii) employment (including former employment) of personal services for wages, salary, commissions or similar rewards (not under an independent contract or service), and any self-employed professional vocation;
 - (iii) agricultural, pastoral, horticultural, forestry or similar activities, not falling within subparagraphs (i) and (ii) of this paragraph;
 - (iv) any other sources of income chargeable to tax under paragraph (a) of subsection (2) of section 3 of this Act, not falling within subparagraphs (i), (ii) or (iii) of this paragraph.

(8) In the case of an individual whose income includes income chargeable to tax under paragraph (f) of subsection (2) of section 3 of this Act, only fifty per cent of the said chargeable income shall be included in the ascertainment of his total income.;

- (g) in section 16 (2) (c), by the deletion of the words “inter-state tax and” and the expression “40 or”;
- (h) in section 18 (3), by the deletion of the words “the Partner States” and substitution of “Kenya”;
- (i) in section 24, —
 - (i) in subsections (1) and (4), by the deletion of the word “private”;
 - (ii) by the deletion of subsection (3);
- (j) in section 34, —
 - (i) in subsection (2), by the deletion of the commas and words—
 - “, other than a person resident or having a permanent establishment in another Partner State,”;
 - (ii) by the deletion of subsection (3);

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(k) by the repeal of section 34A;

(l) in section 35, —

(i) in subsection (1), by the deletion of the words and commas “, other than a person resident or having a permanent establishment in another Partner State.”;

(ii) by the deletion of subsection (2);

(iii) in subsection (3A), by the deletion of the words and commas “person who is an individual, whether or not resident in Kenya,” and the substitution therefor of the words “individual or any non-resident body of persons”;

(m) by the repeal of section 40;

(n) in section 67 (3), by the deletion of the words “or Act of the Community”;

(o) in section 89 (1), by the addition of a new paragraph as follows—

(e) a determination by the Commissioner under paragraph 12 of the Eighth Schedule.;

(p) in section 94 (2), by the deletion of the words “five per cent” and substitution of “ten per cent”;

(q) by the repeal of section 99 and substitution of the following—

Exchange
control
income tax
certificates.
Cap. 113.

99. (1) For the purpose of safeguarding collection of tax, any person who applies for emigration treatment under the Exchange Control Act shall submit at the same time a valid exchange control income tax certificate; and the Commissioner, upon request to him by such person, shall, if he is satisfied that no tax is due and payable or likely to become due and payable by such person, issue him with such certificate.

(2) A certificate issued under subsection (1) of this section shall become invalid forty-five days after the date of issue.;

(r) by the repeal of section 108;

(s) in Part I of the First Schedule—

(i) in paragraph 4, by the deletion of “The Wheat Board”, and the insertion (at the end) of “The Kenya Post Office Savings Bank”;

- (ii) by the deletion of paragraphs 19, 20, 21 and 24;
- (iii) in paragraph 27, by the deletion of the word "agreement" appearing in the third line and substitution of the words "or other agreement for developmental services or purpose";
- (iv) in paragraph 36 (f), by the insertion after the word "property" of the brackets and words "(including investment shares)";
- (r) in the Second Schedule—
 - (i) in paragraph 5 (1) (a) (iv) (D), by the deletion of the words "the Partner States" and the substitution therefor of "Kenya";
 - (ii) in paragraph 5 (1) (c), by the deletion of the word "Minister" and substitution of "Commissioner";
 - (iii) in paragraph 32, by the deletion of the definition of "concession";
- (u) in the Third Schedule, by the deletion of paragraph (4) of Head B;
- (v) by the deletion of the Seventh Schedule;
- (w) in the Eighth Schedule, —
 - (i) by the deletion of "(1)" appearing after 12 in paragraph 12;
 - (ii) by the deletion of subparagraph (2) of paragraph 12.

PART X—SALES TAX

10. The Sales Tax Act is amended—
- (a) in section 2 (1), by the deletion of the definition of "Customs Act";
 - (b) in section 7 (1) (c) (i), by the deletion of "the Customs Act" and substitution of "the Customs and Excise Act";
 - (c) in section 8 (1), by the deletion of the words "one hundred thousand shillings" and substitution of "two hundred thousand shillings";

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(d) in section 42, —

(i) in subsection (1), by the deletion of “the Customs Act” and substitution of “the Customs and Excise Act”;

(ii) in subsection (2), by the deletion of “section 108 of the Customs Act” and substitution of “section 127 of the Customs and Excise Act”;

(iii) by the deletion of subsection (3);

(e) by the deletion of the First Schedule and substitution of the new First Schedule set out in the First Schedule to this Act;

(f) in the Second Schedule, by the deletion of Part I and substitution of the new Part I set out in the Second Schedule to this Act.

PART XI—LOCAL MANUFACTURES EXPORT COMPENSATION

11. The Local Manufactures (Export Compensation) Act is amended—

Amendments
to Cap. 482.

(a) in section 2—

(i) by the deletion of the words “East African” and “in Kenya” from the definition of “the Commissioner”;

(ii) by the deletion of the expressions “the Partner States” and “one of the Partner States” in the definitions of “export” and “foreign currency” respectively and substitution of “Kenya”;

(iii) by the deletion of the definition of “the Partner States”;

(b) in section 5—

(i) in subsection (2), by the deletion of the words “the Partner States” in paragraphs (a) and (b) and substitution of “Kenya”;

(ii) in subsection (3), by the deletion of the words “any of the Partner States” and substitution of “Kenya”;

(c) in section 10, by the deletion of the words “East African Customs and Transfer Tax Management Act” and substitution of “Customs and Excise Act”;

(d) by the deletion of the Second Schedule and substitution of the new Second Schedule set out in the Third Schedule to this Act.

PART XII—KENYA POST OFFICE SAVINGS BANK

Amendment to
No. 23 of
1977

12. The Kenya Post Office Savings Bank Act is amended by the insertion after section 9 of the following new section—

Exemption
from lottery
licences.
Cap. 131.

9A. Nothing in the Betting, Lotteries and Gaming Act shall be taken to apply to any instrument issued under this Act by reason of any use or proposed use of chance to select particular instruments for special benefits, if the terms of the issue provide that the amount subscribed is to be repayable in full in the case of all the instruments.

PART XIII—REDUNDANT BORROWING ACTS

13. The following Acts are hereby repealed—

- Cap. 414. The National Loan Act;
- Cap. 416. The Colonial Treasury Bills Act;
- Cap. 426. The External Loans (General) Act;
- Cap. 428. The Loans (United Kingdom Government) (No. 1) Act;
- Cap. 429. The Loans (United Kingdom Government) (No. 2) Act;
- Cap. 430. The Local Loan Act;
- Cap. 431. The War Loan Act;
- Cap. 432. The Loans (Federal Republic of Germany) Act;
- Cap. 433. The Specific Loan (No. 1) Act;
- Cap. 434. The Specific Loan (No. 2) Act;
- Cap. 435. The Specific Loan (No. 3) Act;
- Cap. 436. The Specific Loan (No. 4) Act;
- Cap. 437. The Specific Loan (No. 5) Act;
- Cap. 439. The Specific Loan (International Bank for Reconstruction and Development and Commonwealth Development Corporation) Act;

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- Cap. 441. The Specific Loan (International Bank for Reconstruction and Development) Act;
- Cap. 442. The Development Loan (No. 1) Act;
- Cap. 443. The Development Loan (No. 2) Act;
- Cap. 444. The Development Loan (No. 3) Act;
- Cap. 445. The Development Loan (No. 4) Act;
- Cap. 446. The Development Loan (No. 5) Act;
- Cap. 447. The Loans (United States of America) Act;
- Cap. 448. The Loans (United Kingdom Government) (No. 3) Act;
- Cap. 449. The Loans Act;
- Cap. 449A. The Loans (No. 2) Act;
- No. 59 of 1968. The Local Loan Act, 1968;
- No. 6 of 1971. The Local Loan Act, 1971;
- No. 3 of 1974. The Local Loan Act, 1974.

FIRST SCHEDULE

(s.10 (e))

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

FIRST SCHEDULE

(s. 3 (e))

RATES

PART I

Subject to Part II of this Schedule, the rate of tax referred to in section 4 shall be 10 per cent of the taxable value.

PART II

The taxable goods listed below shall be charged to tax at the rates respectively specified in relation thereto:—

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|---|---------------------------|---------------------------------|
| 22.01.001 .. | Waters including spa waters and aerated waters | } Taxable Value | 20% |
| 22.02.001 .. | Lemonade, flavoured spa waters and flavoured aerated waters | | 20% |
| 22.02.002 .. | Other non-alcoholic beverages | | 20% |
| 22.03.001 .. | Stout | } Per litre | Sh. 2.70 |
| 22.03.009 .. | Other beer made from malt | | Sh. 2.70 |

FIRST SCHEDULE—(Contd.)

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|---|---------------------------|---------------------------------|
| 22.05.002 | .. Still wines, in bottle | } Taxable Value | 20% |
| 22.05.003 | .. Sparkling wines, champagne | | 20% |
| 22.05.004 | .. Sparkling wines, other | | 20% |
| 22.06.001 | .. Vermouths, not in bottle | | 20% |
| 22.06.002 | .. Vermouths, in bottle | | 30% |
| 22.07.001 | .. Beer not made from malt | | 20% |
| 22.07.009 | .. Other fermented beverages | | 20% |
| 22.08.009 | .. Other neutral spirits | | 20% |
| 22.09.010 | .. Whisky | | 20% |
| 22.09.021 | .. Brandy | | 20% |
| 22.09.029 | .. Other spirits obtained by distilling wine or grape marc. | } Per litre | 20% |
| 22.09.031 | .. Gine and geneva | | 20% |
| 22.09.032 | .. Vodka | | 20% |
| 22.09.033 | .. Rum | | 20% |
| 22.09.034 | .. Liqueurs and other spirituous beverages (concentrated extracts) | | 20% |
| 22.09.039 | .. Other spirituous beverages | | 20% |
| 27.10.011 | .. Aviation gasolene (spirit) | | Cents 70.5 |
| 27.10.012 | .. Motor spirit (gasolene) | | Cents 70.5 |
| 27.10.030 | .. Other light petroleum oils and prepa- rations | | Cents 70.5 |
| 27.10.062 | .. Gas oil (automotive light, amber, for high speed engines) | | Cents 20 |
| 27.10.081 | .. Lubricating oils | Cents 45 | |
| 27.10.082 | .. Lubricating grease | Cents 80 | |
| 27.11.010 | .. Liquefied propane and butane | } Per kg. | Cents 20 |
| 27.11.020 | .. Liquefied gaseous hydrocarbons | | Cents 20 |
| 27.11.030 | .. Petroleum gases and other gaseous hydro- carbons in the gaseous state | Cents 20 | |
| 27.17.000 | .. Electric current (optional heading) | } Per kilowatt hour | Cents 1 |
| 35.05.009 | .. Other aqueous distillates and solutions of essential oils | | 20% |
| 33.06.001 | .. Toilet waters containing alcohol | } Taxable Value | 20% |
| 33.06.009 | .. Other perfumery, cosmetics and toilet preparations | | 20% |
| 36.06.000 | .. Matches (excluding Bengal matches) | | 20% |
| 37.01.009 | .. Other film, etc. | } Taxable Value | 20% |
| 37.02.000 | .. Film in rolls, sensitised, unexposed, perforated or not | | 20% |
| 37.03.000 | .. Sensitised paper, paperboard and cloth, unexposed or exposed but not developed | | 20% |
| 39.07.030 | .. Ornamental articles and objects of perso- nal adornment | | 20% |
| 42.01.000 | .. Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal | } Taxable Value | 20% |
| 42.02.010 | .. Handbags (excluding those of wicker- work or basket work) | | 20% |
| 42.02.020 | .. Travel goods, and toilet cases | | 20% |
| 42.02.030 | .. Satchels and brief-cases | | 20% |

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FIRST SCHEDULE—(Contd.)

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|--|---------------------------|---------------------------------|
| 42.02.040 .. | Other travel goods, etc. | } Taxable Value | 20% |
| 43.03.009 .. | Other articles of furskin | | 20% |
| 43.04.009 .. | Other artificial fur and articles made thereof | | 20% |
| 44.27.001 .. | Articles of personal adornment including beads | | 20% |
| 69.13.001 .. | Articles of personal adornment | | 20% |
| 70.19.001 .. | Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones | | 20% |
| 70.19.009 .. | Other glass articles | | 20% |
| 71.01.000 .. | Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport) | | 20% |
| 71.02.010 .. | Diamonds, rough, unsorted | | 20% |
| 71.02.030 .. | Diamonds, sorted, other than industrial diamonds, rough or simply sawn, cleaved or bruted | | 20% |
| 71.02.040 .. | Diamonds, other | | 20% |
| 71.02.050 .. | Other precious or semi-precious stones | | 20% |
| 71.03.000 .. | Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | | 20% |
| 71.11.010 .. | Sweepings of gold, excluding sweepings containing other precious metals | | 20% |
| 71.11.020 .. | Other jewellery sweepings | | 20% |
| 71.12.000 .. | Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases) | | 20% |
| 71.13.000 .. | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12 | | 20% |
| 71.15.000 .. | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | | 20% |
| 71.16.001 .. | Beads and necklaces composed of arti- ficial plastic material and other non- precious material | | 20% |
| 71.16.009 .. | Other imitation jewellery | | 20% |
| 83.10.000 .. | Beads and spangles, of base metal | | 20% |
| 84.15.011 .. | Refrigerators, domestic, electrical, whether or not containing a deep-freezer compartment | | 20% |

FIRST SCHEDULE—(Contd.)

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|--|---------------------------|---------------------------------|
| 84.15.012 | Refrigerators, domestic, non-electrical, whether or not containing a deep-freezer compartment | | 20% |
| 84.15.020 | Deep-freezers, domestic | | 20% |
| 84.15.041 | Parts of refrigerators, domestic | | 20% |
| 84.22.010 | Pulley tackle and hoists, other than skip hoists; winches and capstans | | 20% |
| 84.22.020 | Ships' derricks; cranes, other than cable cranes; mobile lifting frames | | 20% |
| 84.22.030 | Elevators and conveyors, pneumatic | | 20% |
| 84.22.040 | Lifts and skip hoists | | 20% |
| 84.22.050 | Escalators and moving pavements | | 20% |
| 84.22.060 | Other lifting, handling, loading, and unloading equipment | | 20% |
| 84.22.070 | Parts for lifting, handling, loading, and unloading equipment | | 20% |
| 84.40.010 | Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg. | | 20% |
| 85.06.010 | Vacuum cleaners and floor polishers | | 20% |
| 85.06.020 | Vented hoods and room fans | | 20% |
| 85.06.030 | Food grinders and mixers; fruit-juice extractors | | 20% |
| 85.06.040 | Other domestic appliances | | 20% |
| 85.06.061 | Parts of vented hoods and room fans | | 20% |
| 85.06.069 | Parts of other domestic appliances | | 20% |
| 85.14.010 | Apparatus including stands for micro-phones | Taxable Value | 20% |
| 85.14.020 | Parts | | 20% |
| 85.22.021 | Mixing units for sound reproduction | | 20% |
| 87.02.011 | Passenger motor cars (other than public service type vehicles), assembled of an engine capacity not exceeding 1,200 cubic centimetres | | 20% |
| 87.02.012 | Passenger motor cars (other than public-service type vehicles), assembled of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres | | 20% |
| 87.02.013 | Passenger motor cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres | | 20% |
| 87.02.014 | Passenger motor cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres | | 20% |
| 87.02.015 | Passenger motor cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres | | 20% |

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FIRST SCHEDULE—(Contd.)

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|---|---------------------------|---------------------------------|
| 87.02.016 .. | Passenger motor cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres | } Taxable Value | 20% |
| 87.02.017 .. | Passenger motor cars (other than public-service type vehicles), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister | | 20% |
| 87.02.021 .. | Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity not exceeding 1,200 cubic centimetres | | 20% |
| 87.02.022 .. | Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres | | 20% |
| 87.02.023 .. | Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres | | 20% |
| 87.02.024 .. | Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres | | 20% |
| 87.02.025 .. | Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres | | 20% |
| 87.02.026 .. | Buses with seating capacity of less than 14 passengers (mini-buses), assembled, of an engine capacity exceeding 2,250 cubic centimetres | | 20% |
| 87.02.027 .. | Buses with seating capacity of less than 14 passengers (mini-buses), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister | | 20% |
| 89.01.021 .. | Yachts and other vessels for pleasure or sports | | 20% |
| 90.07.019 .. | Cameras | | 20% |
| 90.07.020 .. | Photographic flashlight apparatus | | 20% |
| 90.07.039 .. | Photographic parts | | 20% |

FIRST SCHEDULE—(Contd.)

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|--|---------------------------|---------------------------------|
| 90.08.010 .. | Cinematographic cameras, projectors, sound recorders and sound-reproducers, combined or not, for film of less than 16 mm. width, including cameras for double 8 mm. film | | 20% |
| 90.08.020 .. | Cinematographic cameras, projectors, sound recorders and reproducers, combined or not, for film of 16 mm. width or greater, excluding cameras for double 8 mm. film | | 20% |
| 90.08.030 .. | Parts and accessories | | 20% |
| 90.09.009 .. | Image projectors | | 20% |
| 91.01.000 .. | Pocket-watches, wrist-watches and other watches, including stop-watches | | 20% |
| 91.02.000 .. | Clocks with watch movements (excluding clocks of heading No. 91.03) | | 20% |
| 91.04.009 .. | Other clocks | | 20% |
| 91.07.000 .. | Watch movements (including stop-watch movements), assembled | } Taxable Value | 20% |
| 91.08.000 .. | Clock movements, assembled | | 20% |
| 91.09.000 .. | Watch cases and parts of watch cases | | 20% |
| 91.10.000 .. | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | | 20% |
| 91.11.000 .. | Other clock and watch parts | | 20% |
| 92.11.010 .. | Coin-operated electric gramophones | | 20% |
| 92.11.021 .. | Other electric gramophone and record players, assembled | | 20% |
| 92.11.022 .. | Other electric gramophone and record players, unassembled | | 20% |
| 92.11.031 .. | Television image and sound recorders and reproducers, magnetic, assembled | | 20% |
| 92.11.032 .. | Television image and sound recorders and reproducers, magnetic, unassembled | | 20% |
| 92.12.021 .. | Gramophone records of 7 inches or less | } Each | Sh. 3 |
| 92.12.022 .. | Gramophone records, other | | Sh. 15 |
| 92.12.029 .. | Other recordings | | 20% |
| 92.13.000 .. | Other parts and accessories of apparatus falling within heading No. 92.11 | | 20% |
| 95.01.001 .. | Articles of personal adornment including beads | | 20% |
| 95.02.001 .. | Articles of personal adornment including beads | } Taxable Value | 20% |
| 95.03.001 .. | Articles of personal adornment including beads | | 20% |
| 95.04.001 .. | Articles of personal adornment including beads | | 20% |
| 95.04.009 .. | Other worked bone (excluding whalebone) | | 20% |
| 95.05.001 .. | Articles of personal adornment including beads | | 20% |

FIRST SCHEDULE—(Contd.)

| COLUMN (1) Tariff No. | COLUMN (2) Tariff Description | COLUMN (3) Quantity | COLUMN (4) Rate of Tax |
|-----------------------------|---|---------------------------|---------------------------------|
| 95.06.001 .. | Articles of personal adornment including beads | } Taxable Value | 20% |
| 95.07.001 .. | Articles of personal adornment including beads | | 20% |
| 95.08.001 .. | Articles of personal adornment including beads | | 20% |
| 98.14.000 .. | Scent and similar sprays of a kind used for toilet purposes, and mounts and heads thereof | | 20% |

SECOND SCHEDULE

(s. 10 (f))

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

PART I
(Non-Taxable Goods)
Customs and Excise Tariff

| Chapter | Tariff No. | Chapter Tariff Description |
|---------|------------|---|
| 1 | | Live animals. |
| 2 | | Meat and edible meat offals. |
| 3 | | Fish, crustaceans and molluscs. |
| 4 | 04.01.001 | Milk, fresh. |
| | 04.01.002 | Cream, fresh. |
| | 04.05.010 | Eggs in shell. |
| | 04.05.020 | Other. |
| | 04.06.000 | Natural honey. |
| 5 | | Products of animal origin, not elsewhere specified or included. |
| 6 | | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage. |
| 7 | | Edible vegetables and certain roots and tubers. |
| 8 | | Edible fruit and nuts; peel of melons or citrus fruit. |
| 9 | 09.01.011 | Arabica, hulled. |
| | 09.01.012 | Robusta, hulled. |
| | 09.01.013 | Arabica, parchment. |
| | 09.01.014 | Robusta, parchment. |
| | 09.01.015 | Arabica, cherry. |
| | 09.01.016 | Robusta, cherry. |
| | 09.01.017 | Triage. |
| | 09.01.018 | Coffee husks and skins. |
| 10 | | Cereals. |
| 11 | | Products of the milling industry; malt and starches; gluten, inulin. |
| 12 | | Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder. |
| 13 | | Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| 14 | | Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included. |
| 15 | 15.01.000 | Lard, other pig fat and poultry fat, rendered or solvent-extracted. |
| | 15.02.011 | Tallow (including premier jus). |
| | 15.07.011 | Soya bean oil, crude. |
| | 15.07.021 | Cotton seed oil, crude. |
| | 15.07.031 | Groundnut (peanut) oil, crude. |
| | 15.07.041 | Olive oil, crude. |
| | 15.07.051 | Sunflower seed oil, crude. |
| | 15.07.081 | Palm oil, crude. |
| | 15.07.091 | Coconut (copra) oil, crude. |
| | 15.07.101 | Palm kernel oil, crude. |
| | 15.08.000 | Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified. |
| | 15.10.010 | Fatty acids, acid oils from refining. |
| | 15.10.020 | Fatty alcohols. |
| | 15.13.010 | Margarine. |
| | 15.13.020 | Imitation lard and other prepared edible fats. |
| | 15.14.000 | Spermaceti, crude, pressed or refined, whether or not coloured. |
| 17 | 17.01.011 | Jaggery. |
| | 17.01.019 | Other raw sugar. |
| | 17.01.020 | Refined sugars and other products of refining beet and cane sugar, solid. |
| | 17.02.001 | Dextrose monohydrate. |
| | 17.03.000 | Molasses, whether or not decolourised. |
| 18 | 18.01.000 | Cocoa beans, whole or broken, raw or roasted. |
| | 18.02.000 | Cocoa shells, husks, skins and waste. |
| | 18.03.000 | Cocoa paste (in bulk or in block), whether or not defatted. |
| | 18.04.000 | Cocoa butter (fat or oil). |
| | 18.05.000 | Cocoa powder, unsweetened. |
| 19 | 19.02.001 | Infant food mix. |
| | 19.06.000 | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. |
| | 19.07.000 | Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit. |
| 21 | 21.07.001 | Milk foods specially prepared for infants. |
| | 21.07.003 | Infant food mix. |
| 23 | | Residues and waste from the food industries; prepared animal fodder. |
| 24 | 24.01.010 | Tobacco, not stripped, flue cured, of the virginia type. |
| | 24.01.020 | Tobacco, not stripped, other. |
| | 24.01.030 | Tobacco, wholly or partly stripped, flue cured, of the virginia type. |
| | 24.01.040 | Tobacco, wholly or partly stripped, other. |
| | 24.01.050 | Tobacco refuse. |
| | 24.02.010 | Cigars and cheroots; cigarillos. |
| | 24.02.020 | Cigarettes. |
| | 24.02.032 | Other manufactured tobacco. |
| 25 | | Mineral products. Except: 25.23.002 Cement for building purposes. 25.23.009 Other cement. |
| 26 | | Metallic ores, slag and ash. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|-----------|--|---|
| 27 | 27.01.010 | Anthracite, whether or not pulverised, but not agglomerated. |
| | 27.01.020 | Other coal, whether or not pulverised, but not agglomerated. |
| | 27.01.030 | Briquettes, ovoids and similar solid fuels manufactured from coal. |
| | 27.02.010 | Lignite, whether or not pulverised, but not agglomerated. |
| | 27.02.020 | Lignite, agglomerated. |
| | 27.03.010 | Peat, whether or not compressed into bales, but not agglomerated. |
| | 27.03.020 | Peat, agglomerated. |
| | 27.04.010 | Coke and semi-coke of coal (including char) whether or not agglomerated. |
| | 27.04.020 | Coke and semi-coke of lignite or peat (including char), whether or not agglomerated. |
| | 27.05.000 | Retort carbon. |
| | 27.06.000 | Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products. |
| | 27.07.010 | Benzole. |
| | 27.07.020 | Toluole. |
| | 27.07.030 | Xylole. |
| | 27.07.040 | Other. |
| | 27.08.010 | Pitch, obtained from coal tar or from other mineral tars. |
| | 27.08.020 | Pitch coke. |
| | 27.09.000 | Petroleum oils and oils obtained from bituminous minerals, crude. |
| | 27.10.020 | Jet fuel, spirit type (gasolene type). |
| | 27.10.041 | Jet fuel (kerosene type). |
| | 27.10.042 | Kerosene, special boiling point spirits and white spirits. |
| | 27.10.061 | Diesel oil (industrial, heavy, black, for low speed marine and stationary engines). |
| | 27.10.071 | Petroleum, partly refined (including topped crudes). |
| | 27.10.072 | Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil fired boilers and furnaces. |
| | 27.10.083 | Batching oil, imported or purchased before clearance through the customs solely for use in the manufacture of rope, cordage, twines, sacking and similar material or in tanning or in the spinning of wool or other fibres. |
| | 27.10.084 | Batching oil, other. |
| | 27.10.085 | Transformer oil. |
| | 27.10.086 | Non-lubricant oils (coolants, anti-rust fluid, cutting oils, brake fluid and other not elsewhere specified). |
| | 27.10.089 | Petroleum oils and oil preparations, other (technical white oils, medicinal oils, spindle oils, cosmetic oils). |
| | 27.12.000 | Petroleum jelly (petroleums and vaselines, white, amber). |
| | 27.13.000 | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured. |
| | 27.14.010 | Petroleum coke. |
| 27.14.021 | Petroleum asphalt and bitumen (for example, straight, hard and blown grades). | |
| 27.14.029 | Other petroleum residues. | |
| 27.15.000 | Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands. | |
| 27.16.000 | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). | |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| 28 | | Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes. |
| 29 | | Organic chemicals. |
| 30 | | Pharmaceutical products. |
| 31 | | Fertilizers. |
| 32 | 32.01.001 | Wattle extracts. |
| | 32.02.002 | Other tanning extracts. |
| | 32.03.000 | Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic, or bacterial origin). |
| | 32.04.001 | For colouring foodstuffs, beverages, cosmetics or toilet preparations. |
| | 32.04.009 | Other colouring matter of vegetable origin or of animal origin. |
| | 32.05.011 | For colouring foodstuffs, beverages, cosmetics or toilet preparations. |
| | 32.05.019 | Other synthetic organic dyestuffs. |
| | 32.05.020 | Synthetic organic products of a kind used as luminophores; products of a kind known as optical bleaching agents substantive to the fibre; natural indigo. |
| | 32.06.001 | For colouring foodstuffs, beverages, cosmetics or toilet preparations. |
| | 32.06.009 | Other colour lakes. |
| | 32.07.001 | Laundry blues. |
| | 32.07.009 | Other colouring matter and inorganic products of a kind used as luminophores. |
| | 32.08.000 | Prepared pigments, prepared opacifiers and prepared colours vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic enamelling and glass industries; engobes (slips); glass frit and other glass in the form of powder, granules or flakes. |
| 33 | 33.01.001 | Essential oils for use in the manufacture of perfumery, cosmetics, or toilet preparations. |
| | 33.02.001 | Terpenic by-products for use in the manufacture of perfumery, cosmetics, or toilet preparations. |
| | 33.02.009 | Other terpenic by-products. |
| | 33.03.001 | Concentrates of essential oils for use in the manufacture of perfumery, cosmetics, or toilet preparations. |
| | 33.04.001 | Mixture of two or more odoriferous substances for use in the manufacture of perfumery, cosmetics, or toilet preparations. |
| | 33.04.009 | Other mixtures used in the manufacture of perfumery, cosmetics, or toilet preparations. |
| 34 | 34.02.001 | Organic surface-active agents specially prepared for cleaning dairy apparatus. |
| | 34.02.003 | Organic surface-active agents. |
| | 34.02.009 | Other organic surface-active agents and preparations. |
| | 34.03.001 | Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar materials or in tanning or in the spinning of wool or other fibres. |
| | 34.04.001 | Artificial waxes for use in the manufacture of cosmetics. |
| | 34.04.009 | Other artificial waxes. |
| 37 | 37.01.001 | X-ray plates and film. |
| | 37.04.000 | Sensitised plates and film, exposed but not developed, negative or positive. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|-----------|--|--|
| 38 | 37.05.001 | Having only a personal or sentimental value to the importer and not for resale. |
| | 37.05.009 | Other plates, unperforated film and perforated film. |
| | 37.06.000 | Cinematograph film exposed and developed, consisting only of sound track, negative or positive. |
| | 37.07.001 | Having only a personal or sentimental value to the importer and not for resale. |
| | 37.07.002 | Newsreels. |
| | 37.07.003 | Other, of a width not exceeding 8 mm. |
| | 37.07.004 | Other, of a width exceeding 8 mm. but not exceeding 16 mm. |
| | 37.07.009 | Other, of a width exceeding 16 mm. |
| | 38.01.000 | Artificial graphite; colloidal graphite, other than suspensions in oil. |
| | 38.08.000 | Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils. |
| | 38.11.012 | Disinfectants. |
| | 38.11.020 | Insecticides. |
| | 38.11.030 | Fungicides. |
| | 38.11.040 | Weed-killers (herbicides). |
| | 38.11.050 | Other similar products. |
| | 38.12.000 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather, or like industries. |
| | 38.13.000 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes. |
| 38.14.009 | Anti-knock preparations, etc. | |
| 38.16.000 | Prepared culture media for development of micro-organisms. | |
| 38.17.000 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. | |
| 39 | | Artificial resins and plastic materials, cellulose esters and ethers; articles thereof. |
| | | Except: |
| | | 39.01.041 Phenoplasts in the form of seamless tubes. |
| | | 39.01.071 Aminoplasts in the form of seamless tubes. |
| | | 39.01.101 Alkyds and other polyesters in the form of seamless tubes. |
| | | 39.01.131 Polyamides in the form of seamless tubes. |
| | | 39.01.151 Polyurethanes in the form of seamless tubes. |
| | | 39.01.171 Epoxide resins in the form of seamless tubes. |
| | | 39.02.039 Polyethylene in the form of seamless tubes (except lay flat tubing). |
| | | 39.02.081 Polypropylene in the form of seamless tubes. |
| | | 39.02.109 Polystyrene and its copolymers in the form of seamless tubes. |
| | | 39.02.149 Polyvinyl chloride in the form of seamless tubes. |
| | | 39.02.199 Copolymers of vinyl chloride and vinyl acetate in the form of seamless tubes. |
| | 39.02.251 Acrylic polymers, methacrylic polymers and acrylomethacrylic copolymers in the form of seamless tubes. | |
| | 39.03.012 Regenerated cellulose in the form of seamless tubes. | |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | | 39.03.022 Cellulose nitrates, non-plasticised, in the form of seamless tubes. |
| | | 39.03.032 Cellulose nitrates, plasticised, in the form of seamless tubes. |
| | | 39.03.042 Cellulose acetates, non-plasticised, in the form of seamless tubes. |
| | | 39.03.052 Cellulose acetates, plasticised, in the form of seamless tubes. |
| | | 39.03.072 Other chemical derivatives of cellulose, plasticised, in the form of seamless tubes. |
| | | 39.03.082 Vulcanized fibre, in the form of seamless tubes. |
| | | 39.07.011 Bottles and jars for household, hotel or restaurant use. |
| | | 39.07.016 Dustbins. |
| 40 | 40.01.010 | Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex. |
| | 40.01.020 | Natural rubber other than latex. |
| | 40.01.030 | Other similar products. |
| | 40.02.010 | Polybutadiene-styrene latex, whether or not pre-vulcanised. |
| | 40.02.020 | Other synthetic rubber latex, whether or not pre-vulcanised. |
| | 40.02.030 | Polybutadiene (BR). |
| | 40.02.040 | Polychlorobutadiene (CR). |
| | 40.02.050 | Polybutadiene-styrene rubber (SBR). |
| | 40.02.060 | Butyl rubber (IIR). |
| | 40.02.070 | Other synthetic rubbers; factice derived from oils. |
| | 40.03.000 | Reclaimed rubber. |
| | 40.04.000 | Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber. |
| | 40.05.000 | Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil), in any form, of a kind known as masterbatch. |
| | 40.06.001 | Rings, discs and washers. |
| | 40.06.009 | Other unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states. |
| | 40.08.000 | Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber. |
| | 40.14.001 | Stoppers and rings for bottles, discs, washers and joints. |
| | 40.15.001 | Hardened rubber (ebonite or vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes and powders. |
| | 40.15.009 | Hardened rubber scrap and waste. |
| 41 | 41.01.011 | Bovine and equine hides (other than calf skins), dried. |
| | 41.01.012 | Bovine and equine hides (other than calf skins), pickled. |
| | 41.01.013 | Bovine and equine hides (other than calf skins), wet salted. |
| | 41.01.014 | Bovine and equine hides (other than calf skins), wet blue chrome. |
| | 41.01.021 | Calf skins, dried. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|---|
| | 41.01.022 | Calf skins, wet salted. |
| | 41.01.031 | Goat skins and kid skins, dried. |
| | 41.01.032 | Goat skins and kid skins, pickled. |
| | 41.01.033 | Goat skins and kid skins, wet blue chrome. |
| | 41.01.040 | Sheep and lamb skins with the wool on (except astrakhan, caracul, Persian lamb, broadtail and similar skins). |
| | 41.01.051 | Sheep and lamb skins without the wool, dried. |
| | 41.01.052 | Sheep and lamb skins without the wool, pickled. |
| | 41.01.053 | Sheep and lamb skins without the wool, wet blue chrome. |
| | 41.01.069 | Other similar products. |
| | 41.10.000 | Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls. |
| 44 | 44.01.010 | Fuel wood, in logs, in billets, in twigs or in faggots. |
| | 44.01.020 | Wood waste, including sawdust. |
| | 44.02.000 | Wood charcoal (including shell and nut charcoal), agglomerated or not. |
| | 44.03.010 | Pulpwood in the round or quarter-split. |
| | 44.03.020 | Sawlogs and veneer logs, of coniferous species. |
| | 44.03.030 | Sawlogs and veneer logs, of non-coniferous species. |
| | 44.03.041 | Pitprops (mine-timber). |
| | 44.03.042 | Mangrove poles. |
| | 44.03.049 | Other poles, piling posts and other wood in the rough, not elsewhere specified. |
| | 44.04.010 | Wood of coniferous species, roughly squared. |
| | 44.04.020 | Other wood, roughly squared or half-squared, but not further manufactured. |
| | 44.05.010 | Wood of coniferous species, sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm. |
| | 44.05.020 | Other wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm. |
| | 44.07.000 | Railway or tramway sleepers of wood. |
| | 44.21.000 | Complete wooden packing cases, boxes, crates, drums and similar packings. |
| | 44.28.002 | Coffins. |
| 45 | 45.01.000 | Natural cork, unworked, crushed, granulated or ground; waste cork. |
| | 45.02.000 | Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers). |
| | 45.03.002 | Stoppers, washers and discs. |
| 47 | | Paper-making material. |
| 48 | 48.01.010 | Newsprint. |
| | 48.01.020 | Printing paper (excluding newsprint) and writing paper. |
| | 48.01.030 | Kraft liner. |
| | 48.01.040 | Sack kraft paper (extensible). |
| | 48.01.051 | Kraft paper for the manufacture of corrugated paperboard. |
| | 48.01.052 | Kraft paperboard. |
| | 48.01.059 | Kraft paper, not elsewhere specified. |
| | 48.01.060 | Semi-chemical fluting paper. |
| | 48.01.070 | Sulphite wrapping paper. |
| | 48.01.081 | Other paper (including cellulose wadding), in rolls or sheets, for the manufacture of corrugated paperboard. |
| | 48.01.083 | Paperboard, simply finished. |
| | 48.01.084 | Tissue paper (cellulose wadding), bleached for the manufacture of sanitary towels. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|---|
| | 48.01.085 | Cigarette paper. |
| | 48.01.089 | Tissue paper, other. |
| | 48.03.000 | Parchment of greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets. |
| | 48.04.000 | Composite paper or paperboard (made by sticking flat layers together with adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets. |
| | 48.05.010 | Kraft paper, creped or crinkled, whether or not embossed or perforated. |
| | 48.05.020 | Paper, other than kraft, creped or crinkled, whether or not embossed or perforated, for household or toilet use. |
| | 48.05.030 | Other creped or crinkled paper, whether or not embossed or perforated. |
| | 48.05.040 | Other paper and paperboard, corrugated. |
| | 48.06.000 | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets. |
| | 48.07.010 | Printing or writing paper. |
| | 48.07.021 | Coated, for use in the manufacture of crown corks. |
| | 48.07.029 | Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial synthetic resins (excluding adhesives). |
| | 48.07.030 | Paper and paperboard, tarred, bituminised or asphalted. |
| | 48.07.040 | Other paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed. |
| | 48.10.000 | Cigarette paper, cut to size, whether or not in the form of booklets or tubes. |
| | 48.15.031 | Paper coated, for use in the manufacture of crown corks. |
| | 48.16.001 | Waxed-ply lined paperbags. |
| | 48.16.002 | Multi-ply paper bags manufactured from extensible sackcraft. |
| | 48.16.003 | Other multi-ply paper bags. |
| | 48.16.004 | Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished. |
| | 48.16.005 | Other, paperboard boxes, cartons, etc., finished or semi-finished. |
| | 48.16.009 | Packing containers of paper or paperboard, not elsewhere specified. |
| | 48.19.000 | Paper or paperboard labels, whether or not printed or gummed. |
| | 48.20.000 | Bobbins, spools, caps and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). |
| 49 | 49.01.000 | Printed books, booklets, brochures, pamphlets and leaflets. |
| | 49.02.001 | New newspapers, journals, etc. |
| | 49.03.000 | Children's picture books and painting books. |
| | 49.04.000 | Music, printed or in manuscript, whether or not bound or illustrated. |
| | 49.05.000 | Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial). |
| | 49.06.001 | Plans and drawings not printed (that is, hand made, photocopied, etc.). |
| | 49.06.009 | Other plans and drawings, etc. |
| | 49.07.001 | Currency notes, postage, revenue and similar stamps unissued. |
| | 49.07.002 | Cheques and cheque books. |
| | 49.07.009 | Other unused postage, etc. |
| | 49.08.000 | Transfers (Decalcomanias). |
| | 49.11.010 | Trade advertising material, commercial catalogues and the like. |
| | 49.11.021 | Instructional charts and diagrams. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|-----------|--|--|
| 50 | 49.11.022 | Photograph of only personal or sentimental value, not for sale. |
| | 50.01.000 | Silk-worm cocoons suitable for reeling. |
| | 50.02.000 | Raw silk (not thrown). |
| | 50.03.000 | Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags). |
| | 50.04.000 | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale. |
| | 50.05.000 | Yarn spun from silk waste other than noil, not put up for retail sale. |
| | 50.06.000 | Yarn spun from noil silk, not put up for retail sale. |
| 51 | 50.07.000 | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale. |
| | 50.08.000 | Silk-worm gut; imitation catgut of silk. |
| | 51.01.010 | Yarns, textured, of continuous polyamide fibres. |
| | 51.01.020 | Yarns, non-textured of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre. |
| | 51.01.030 | Other non-textured yarn of continuous polyamide fibres. |
| | 51.01.040 | Yarns, textured, of continuous polyester fibres. |
| | 51.01.050 | Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre. |
| | 51.01.060 | Other non-textured yarns, of continuous polyester fibres. |
| | 51.01.070 | Yarns of other continuous synthetic fibres. |
| | 51.01.080 | Yarns of regenerated fibres of viscose rayon. |
| | 51.01.090 | Yarns of regenerated fibres of acetate fibres. |
| | 51.01.100 | Yarns of other regenerated textile fibres. |
| | 51.02.010 | Of synthetic fibre materials. |
| | 51.02.020 | Of regenerated fibre materials. |
| | 51.03.010 | Yarn containing 85% or more by weight of continuous synthetic fibres. |
| | 51.03.020 | Yarn of continuous regenerated fibres. |
| | 51.04.011 | Tyre cord fabric of continuous synthetic textile materials (weftless). |
| | 51.04.019 | Tyre cord fabrics of continuous synthetic textile materials, other. |
| | 51.04.040 | Tyre cord fabric of continuous regenerated textile materials containing less than 85% of continuous synthetic textile materials (other than tyre cord fabric and pile and chenille fabrics). |
| | 52 | 52.01.000 |
| 53 | 53.01.010 | Greasy or fleece-washed. |
| | 53.01.020 | Other sheep's or lambs' wool. |
| | 53.02.010 | Fine animal hair. |
| | 53.02.020 | Other animal hair. |
| | 53.03.000 | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted. |
| | 53.04.000 | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags). |
| | 53.05.010 | Wool tops. |
| | 53.05.020 | Other sheep's or lambs' wool or other animal hair. |
| | 53.06.010 | Yarn containing 85% or more by weight of wool. |
| | 53.06.020 | Other yarn of carded sheep's or lambs' wool. |
| | 53.07.010 | Yarn containing 85% or more by weight of wool. |
| 53.07.020 | Other yarn of combed sheep's or lambs' wool. | |
| 53.08.000 | Yarn of fine animal hair (carded or combed), not put up for retail sale. | |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|---|
| | 53.09.000 | Yarn of horse hair or of other coarse animal hair, not put up for retail sale. |
| | 53.10.010 | Yarn containing 85% or more by weight of wool or fine animal hair. |
| | 53.10.020 | Other yarn of sheep's or lambs' wool, of horse hair or of other animal hair. |
| 54 | 54.01.010 | Flax, raw or retted. |
| | 54.01.020 | Flax, broken, scutched, hackled or otherwise processed. |
| | 54.01.030 | Flax tow and waste (including pulled or garnetted rags). |
| | 54.02.000 | Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags). |
| | 54.03.000 | Flax or ramie yarn, not put up for retail sale. |
| 55 | 54.04.000 | Flax or ramie yarn, put up for retail sale. |
| | 55.01.000 | Cotton, not carded or combed. |
| | 55.02.000 | Cotton linters. |
| | 55.03.000 | Cotton waste (including pulled or garnetted rags), not carded or combed. |
| | 55.04.000 | Cotton, carded or combed. |
| | 55.05.010 | Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg. |
| | 55.05.020 | Cotton yarn measuring, per single yarn, more than 14,000 metres but not more than 40,000 metres. |
| | 55.05.030 | Cotton yarn measuring, per single yarn, more than 40,000 metres but less than 80,000 metres per kg. |
| | 55.05.040 | Cotton yarn measuring, per single yarn, 80,000 metres or more per kg. |
| | 55.09.011 | Wetless fabric, for tyre manufacture, containing 85% or more by weight of cotton, unbleached not mercerised. |
| | 55.09.031 | Other wetless fabric for tyre manufacture containing less than 85% by weight of cotton, unbleached, not mercerised. |
| 56 | 56.01.010 | Polyamide fibres. |
| | 56.01.020 | Polyester fibres. |
| | 56.01.030 | Acrylic fibres. |
| | 56.01.040 | Other synthetic fibres. |
| | 56.01.050 | Regenerated fibres. |
| | 56.02.011 | Continuous filament tow of polyamide fibres as cellulose acetate cigarette filter tow. |
| | 56.02.019 | Continuous filament tow of other polyamide fibres. |
| | 56.02.021 | Continuous filament tow of polyester fibres as cellulose acetate cigarette filter tow. |
| | 56.02.029 | Continuous filament tow of other polyester fibres. |
| | 56.02.030 | Continuous filament tow of acrylic fibres. |
| | 56.02.040 | Continuous filament tow of other synthetic fibres. |
| | 56.02.050 | Continuous filament tow of regenerated fibres. |
| | 56.03.010 | Waste of synthetic fibres. |
| | 56.03.020 | Waste of regenerated fibres. |
| | 56.04.010 | Polyamide fibres and waste. |
| | 56.04.020 | Polyester fibres and waste. |
| | 56.04.030 | Acrylic fibres and waste. |
| | 56.04.040 | Other synthetic fibres and waste. |
| | 56.04.050 | Regenerated fibres and waste. |
| | 56.05.010 | Yarn containing 85% or more by weight of discontinuous synthetic fibres. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | 56.05.020 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton. |
| | 56.05.030 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair. |
| | 56.05.040 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair. |
| | 56.05.050 | Yarn containing 85% or more by weight of discontinuous regenerated fibres. |
| | 56.05.060 | Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton. |
| | 56.05.070 | Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair. |
| | 56.05.080 | Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair. |
| | 56.06.010 | Yarn containing 85% or more by weight of discontinuous fibres. |
| | 56.06.020 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres. |
| | 56.06.030 | Yarn of regenerated fibres, discontinuous. |
| 57 | | Other vegetable textile materials; paper yarn and woven fabrics of paper yarn. Except: 57.09.001 Hessian and sacking (not including matting). 57.09.009 Other woven fabrics of true hemp. 57.10.000 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03. 57.11.000 Woven fabrics of other vegetable textile fibres. 57.12.000 Woven fabrics of paper yarn. |
| 59 | 59.04.001 | Twine, cordage, ropes and cables of coir. |
| | 59.04.002 | Twine, cordage, ropes and cables of jute. |
| | 59.04.003 | Twine, cordage, ropes and cables of sisal. |
| | 59.04.004 | Twine, cordage, ropes and cables of nylon and other artificial or synthetic fibres. |
| | 59.04.009 | Other twine, cordage, ropes and cables. |
| | 59.07.001 | Bookbinding fabric. |
| 62 | 62.03.001 | Jute bags and sacks. |
| | 62.03.002 | Sisal bags and sacks. |
| | 62.03.003 | Bags and sacks of mixed fibres. |
| | 62.03.009 | Bags and sacks of other textile materials. |
| | 62.05.001 | Surgeon face masks. |
| | 62.05.002 | Bags and sacks other than those of heading No. 62.03. |
| 67 | 67.01.000 | Skins and other parts of birds with their feathers or down feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes). |
| 68 | 68.11.001 | Cement railway sleepers. |
| 70 | 70.01.000 | Waste glass (cullet); glass in the mass (excluding optical glass). |
| | 70.10.001 | Carboys, flasks and similar containers (excluding bottles and jars); stoppers and other closures. |
| | 70.10.002 | Bottles and jars. |
| | 70.10.009 | Other conveyance and packing containers. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | 70.17.001 | Laboratory glassware. |
| | 70.17.002 | Ampoules for pharmaceutical products. |
| | 70.17.009 | Other similar laboratory products. |
| | 70.18.000 | Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses. |
| 72 | 72.01.000 | Coin. |
| 73 | 73.01.000 | Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms. |
| | 73.03.010 | Waste and scrap metal of pig or cast iron. |
| | 73.03.020 | Waste and scrap metal of alloy steel. |
| | 73.03.030 | Other waste and scrap metal. |
| | 73.05.010 | Iron or steel powders, including sponge iron powder. |
| | 73.05.020 | Sponge iron or steel, not in powder form. |
| | 73.06.010 | Puddled bars and pilings; blocks, lumps and similar forms. |
| | 73.06.020 | Ingots, other than of high carbon or alloy steel. |
| | 73.07.000 | Blooms, billets, slabs and sheet bars (including tinplate bars), of other than high carbon or alloy steel, pieces roughly shaped by forging, of iron or steel. |
| | 73.08.000 | Iron or steel coils for re-rolling. |
| | 73.13.053 | Other, uncoated, flat, including coils. |
| | 73.13.054 | Other, enamelled, printed, lithographed, embossed or lacquered. |
| | 73.14.000 | Iron or steel wire, whether or not coated, but not insulated. |
| | 73.23.000 | Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods. |
| | 73.24.000 | Containers of iron or steel, for compressed or liquefied gas. |
| | 73.26.001 | Barbed wire. |
| | 73.26.009 | Other barbed iron or steel wire. |
| | 73.40.041 | Traps and snares for destruction of pests. |
| | 73.40.046 | Ends and lids for compressed gas containers. |
| | 73.40.994 | Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners. |
| 74 | 74.01.020 | Copper waster and scrap. |
| | 74.06.000 | Copper powders and flakes. |
| 76 | 76.01.010 | Aluminium waste and scrap. |
| | 76.01.020 | Aluminium and aluminium alloys, unwrought. |
| | 76.03.005 | Wrought aluminium circles of a thickness less than 7 mm. |
| | 76.04.000 | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm. |
| | 76.05.000 | Aluminium powders and flakes. |
| | 76.10.001 | Aluminium milk containers, of 10 litres or less. |
| | 76.10.009 | Other casks, drums, cans, boxes and similar containers. |
| | 76.11.000 | Containers, of aluminium, for compressed or liquefied gas. |
| 77 | 77.01.010 | Magnesium waste (excluding shavings of uniform size) and scrap. |
| | 77.01.020 | Magnesium unwrought. |
| 78 | 78.01.010 | Lead waste and scrap. |
| | 78.01.020 | Unrefined lead. |
| | 78.01.030 | Refined lead, excluding lead alloys. |
| | 78.01.040 | Lead alloys. |
| 79 | 79.01.010 | Zinc waste and scrap (other than dust). |
| | 79.01.020 | Zinc and zinc alloys, unwrought. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|-----------|-------------------------------|---|
| 80 | 79.03.010 | Zinc plates, sheets, strip and foil. |
| | 79.03.020 | Zinc powders, dust (blue powder) and flakes. |
| | 80.01.010 | Tin waste and scrap. |
| 82 | 80.01.020 | Tin and tin alloys, unwrought. |
| | 80.03.000 | Wrought plates, sheets and strip, of tin. |
| | 82.01.000 | Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. |
| 83 | 83.13.001 | Crown corks. |
| | 83.13.009 | Other bottle caps, stoppers, etc. |
| 84 | 84.24.010 | Ploughs. |
| | 84.24.020 | Seeders, planters and transplanters, fertilizer distributors and manure spreaders. |
| | 84.24.030 | Scarifiers, cultivators, weeders, hoes and harrows (other than hand tools). |
| | 84.24.041 | Other agricultural and horticultural machinery for soil preparation or cultivation. |
| | 84.24.049 | Lawn and sports ground rollers. |
| | 84.24.059 | Parts of agricultural equipment. |
| | 84.25.020 | Combined harvester-threshers. |
| | 84.25.030 | Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses. |
| | 84.25.040 | Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce. |
| | 84.25.050 | Parts of agricultural equipment. |
| | 84.26.010 | Milking machines. |
| | 84.26.021 | Cream separators (excluding those of Tariff No. 84.18.011). |
| | 84.26.029 | Other dairy machinery. |
| | 84.26.030 | Parts of dairy machinery. |
| 84.28.019 | Other agricultural machinery. | |
| 85 | 84.28.029 | Parts of agricultural machinery. |
| | 85.07.001 | Shavers and hair clippers, with self-contained electric motor of a kind used solely in agriculture. |
| 86 | | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered). |
| 87 | 87.01.010 | Track-laying tractors (caterpillar). |
| | 87.01.020 | Road tractors for semi-trailers. |
| | 87.01.030 | Wheeled tractors (other than those falling within Tariff Heading 87.07). |
| | 87.02.033 | Ambulances and hearses. |
| | 87.03.001 | Fire engines, fire escapes and street cleaning vehicles. |
| | 87.03.004 | Mobile radiological units and mobile clinics. |
| | 87.04.001 | Chassis for tractors (heading No. 87.01). |
| | 87.04.002 | Chassis for ambulances and hearses (Tariff No. 87.02.033). |
| | 87.04.003 | Chassis for fire-engines, fire-escapes, and street-cleaning vehicles (Tariff No. 87.03.001) and for mobile radiological units and mobile clinics (Tariff No. 87.03.004). |
| | 87.05.001 | Bodies for motor vehicles of heading No. 87.01. |
| | 87.05.002 | Bodies for motor vehicles of Tariff No. 87.02.033. |
| | 87.05.003 | Bodies for fire-engines, fire-escapes and street-cleaning vehicles (Tariff No. 87.03.001); and vehicles of Tariff No. 87.03.004. |

SECOND SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|---|
| | 87.06.001 | Parts and accessories for motor vehicles of heading No. 87.01. |
| | 87.06.002 | Parts and accessories for motor vehicles of Tariff No. 87.02.033. |
| | 87.06.003 | Parts and accessories for vehicles of Tariff No. 87.03.001 and 87.03.004. |
| | 87.11.000 | Invalid carriages, fitted with means of mechanical propulsion (motorized or not). |
| | 87.12.002 | Parts and accessories of the invalid carriages of heading No. 87.11. |
| | 87.13.010 | Invalid carriages, other than motorized or otherwise mechanically propelled. |
| | 87.13.020 | Parts of invalid carriages. |
| | 87.14.021 | Trailers and semi-trailers specially designed for attachment to or for the conveyance of tractors. |
| | 87.14.023 | Agricultural trailers. |
| | 87.14.024 | Trailers for collection and disposal of refuse. |
| | 87.14.032 | Agricultural wagons and carts. |
| | 87.14.033 | Carts (public services) for collection and disposal of refuse. |
| | 87.14.041 | Parts of trailers and semi-trailers specially designed for the conveyance of tractors. |
| | 87.14.043 | Parts of agricultural wagons, carts and trailers. |
| | 87.14.045 | Parts of carts for collection and disposal of refuse. |
| | 87.14.046 | Wheels, axles, chassis whether fitted with tyres and tubes or lighting equipment, suspension coupling devices, etc., imported solely for use in the manufacture of such trailers or camping caravans but not including parts imported separately. |
| 90 | 90.04.001 | Spectacles and other articles for correcting vision. |
| | 90.07.011 | Cameras, specialized for medical use; survey cameras; lithographic process cameras. |
| | 90.11.000 | Microscopes and diffraction apparatus, electron and proton. |
| | 90.12.000 | Compound optical microscopes, whether or not provided with means for photographing or projecting the image. |
| | 90.17.010 | Electro-medical apparatus (other than radiological apparatus). |
| | 90.17.020 | Dental instruments and appliances. |
| | 90.17.030 | Other. |
| | 90.18.002 | Breathing appliances for professional use. |
| | 90.18.003 | Breathing appliances, other. |
| | 90.18.009 | Other. |
| | 90.19.010 | Hearing aids. |
| | 90.19.020 | Other orthopaedic appliances, etc. |
| | 90.20.000 | Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like. |
| 92 | 92.12.010 | Prepared media for sound or similar recording. |
| | 92.12.022 | Recordings in the form of tapes and discs, for the sole use of public broadcasting organizations. |
| | 92.12.023 | Recordings containing spoken messages of a business or personal nature. |
| 94 | 94.02.002 | Other medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements. |
| | 94.02.009 | Parts of medical furniture, etc. |
| 96 | 96.03.000 | Prepared knots and tufts for broom or brush making. |
| 99 | | Works of art, collectors' pieces, and antiques. |

1978

Finance

No. 8

THIRD SCHEDULE

(s. 11 (d))

(Replacement of the Second Schedule to the Local Manufactures (Export Compensation) Act, Cap. 482)

SECOND SCHEDULE

(s. 2)

PART I

ITEMS SUBJECT TO SALES TAX BUT NOT ELIGIBLE FOR COMPENSATORY PAYMENT
Customs and Excise Tariff

| <i>Chapter</i> | <i>Tariff No</i> | <i>Tariff Description</i> |
|----------------|------------------|---|
| 9 | 09.02.000 | Tea. |
| 27 | 27.10.011 | Aviation gasolene (spirit). |
| | 27.10.012 | Motor spirit (gasolene). |
| | 27.10.050 | Other medium petroleum oils and preparations. |
| | 27.10.062 | Gas oil (automotive light amber, for high speed engines). |
| | 27.10.081 | Lubricating oils. |
| | 27.10.082 | Lubricating grease. |
| 28 | 27.17.000 | Electric current. |
| | 28.42.010 | Neutral sodium carbonate. |

PART II—ITEMS NOT SUBJECT TO SALES TAX BUT ELIGIBLE FOR COMPENSATORY PAYMENT
Customs and Excise Tariff

| <i>Chapter</i> | <i>Tariff No.</i> | <i>Chapter/Tariff Description</i> |
|----------------|-------------------|---|
| 11 | 11.01.011 | Wheat flour. |
| | 11.01.012 | Meslin flour. |
| | 11.01.021 | Maize flour. |
| | 11.01.029 | Other. |
| | 11.02.011 | Groats, meal and pellets of wheat. |
| | 11.02.012 | Groats, meal and pellets of meslin. |
| | 11.02.021 | Groats, meal and pellets of maize. |
| | 11.02.029 | Cereal, groats, meal and pellets of other cereals, not elsewhere specified. |
| | 11.02.030 | Other worked cereal grains (e.g. rolled, flaked, polished, pearled or kibbled, but not further prepared); germ of cereals, whole, rolled, flaked or ground. |
| | 11.07.000 | Malt, roasted or not (including malt flour). |
| 15 | 11.08.000 | Starches; inulin. |
| | 15.01.000 | Lard, other pig fat and poultry fat, rendered or solvent extracted. |
| | 15.10.010 | Fatty acids, acid oils from refining. |
| | 15.10.020 | Fatty alcohols. |
| 17 | 15.13.010 | Margarine. |
| | 15.13.020 | Imitation lard and other prepared edible fats. |
| | 17.01.011 | Jaggery. |
| | 17.01.019 | Other raw sugar. |
| | 17.01.020 | Refined sugars and other products of refining, beet and cane sugar, solid. |
| | 17.02.001 | Dextrose monohydrate. |

THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|--|---|
| 19 | 19.02.001 19.07.000 | Infant food mix. Bread, ships' biscuits and other ordinary bakers' wares not containing added sugar, honey, eggs, fats, cheese or fruit. |
| 21 | 21.07.001 | Milk foods specially prepared for infants. |
| 24 | 24.02.010 24.02.020 24.02.032 | Cigars and cheroots; cigarillos. Cigarettes. Other manufactured tobacco. |
| 25 | 25.31.001 | Chemical grade fluorspar. |
| 28 | | Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes. Except 28.42.010 neutral sodium carbonate. |
| 29 | | Organic chemicals. |
| 30 | | Pharmaceutical products. |
| 31 | | Fertilizers. |
| 32 | 32.01.001 32.01.002 32.05.011 32.05.019 32.05.020 32.06.001 32.06.009 32.07.001 32.07.009 32.08.000 | Wattle extract. Other tanning extracts of vegetable origin. Synthetic organic dyestuffs for colouring foodstuffs, beverages, cosmetics or toilet preparations. Other synthetic organic dyestuffs. Synthetic organic products of a kind used as luminophores; products of a kind known as optical bleaching agents substantive to the fibre; natural indigo. Colour lakes for colouring foodstuffs, beverages, cosmetics or toilet preparations. Other colour lakes. Laundry blues. Other colouring matter and inorganic products of a kind used as luminophores. Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes. |
| 33 | 33.01.001 33.02.001 33.02.009 33.04.001 33.04.009 | Essential oils for use in the manufacture of perfumery, cosmetics or toilet preparations. Terpenic by-products for use in the manufacture of perfumery, cosmetics or toilet preparations. Other terpenic by-products for use in the manufacture of perfumery, cosmetics or toilet preparations. Mixture of two or more odoriferous substances for use in the manufacture of perfumery, cosmetics or toilet preparations. Other mixtures used in the manufacture of perfumery, cosmetics or toilet preparations. |
| 34 | 34.02.001 34.02.009 34.03.001 | Organic surface active agents specially prepared. Other organic surface acting agent (for cleaning dairy apparatus) and preparations. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar materials or in tawning or in the spinning of wool or other fibres. |
| 37 | 37.01.001 37.04.000 37.05.009 | X-ray plates and film. Sensitised plates and film, exposed but not developed. Other photographic plates, unperforated film and perforated film. |
| 38 | 38.01.000 | Artificial graphite; colloidal graphite, other than suspensions in oil. |

THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | 38.08.000 | Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils. |
| | 38.11.012 | Disinfectants. |
| | 38.11.020 | Insecticides. |
| | 38.11.030 | Fungicides. |
| | 38.11.040 | Weed-killers (herbicides). |
| | 38.11.050 | Other similar products. |
| | 38.12.000 | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries. |
| | 38.13.000 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations, for soldering, brazing or welding, soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes. |
| | 38.14.009 | Other. |
| | 38.17.000 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades. |
| 39 | | Artificial resins and plastic materials, cellulose esters and others; articles thereof except: Items covered by Tariff Nos. 39.07.016 to 39.07.083. |
| 40 | 40.05.000 | Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber, compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch. |
| | 40.06.001 | Rings, discs and washers. |
| | 40.06.009 | Other. |
| | 40.08.000 | Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber. |
| | 40.14.001 | Stoppers and rings for bottles, discs, washers and joints. |
| | 40.15.001 | Hardened rubber (ebonite or vulcanite), in bulk, plates, sheets, strips, rods, profile shapes or tubes and powders. |
| | 40.15.009 | Hardened rubber scrap and waste. |
| 41 | 41.01.014 | Bovine and equine hides (other than calf skins), wet blue chrome. |
| | 41.01.033 | Goat skins and kid skins, wet blue chrome. |
| | 41.01.053 | Sheep and lamb skins without the wool, wet blue chrome. |
| 48 | 48.01.010 | Newsprint. |
| | 48.01.020 | Printing paper (excluding newsprint) and writing paper. |
| | 48.01.030 | Kraft liner. |
| | 48.01.040 | Sack kraft paper (extensible). |
| | 48.01.051 | Kraft paper for the manufacture of corrugated paperboard. |
| | 48.01.052 | Kraft paperboard. |
| | 48.01.059 | Kraft paper, not elsewhere specified. |
| | 48.01.060 | Semi-chemical fluting paper. |
| | 48.01.070 | Sulphite wrapping paper. |
| | 48.01.081 | Other paper (including cellulose wadding), in rolls or sheets, for the manufacture of corrugated paperboard. |
| | 48.01.082 | Other paper, simply finished. |
| | 48.01.083 | Paperboard, simply finished. |

THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | 48.01.084 | Tissue paper (cellulose wadding), bleached for the manufacture of sanitary towels. |
| | 48.01.085 | Cigarette paper. |
| | 48.01.089 | Tissue paper, other. |
| | 48.03.000 | Parchment of greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets. |
| | 48.04.000 | Composite paper or paperboard (made by sticking flat layers together with adhesive), not surface-coated or impregnated, whether or not internally reinforced in rolls or sheets. |
| | 48.05.010 | Kraft paper, creped or crinkled, whether or not embossed or perforated. |
| | 48.05.020 | Paper, other than kraft, creped or crinkled, whether or not embossed or perforated, for household or toilet use. |
| | 48.05.030 | Other creped or crinkled paper, whether or not embossed or perforated. |
| | 48.05.040 | Other. |
| | 48.06.000 | Paper and paperboard, ruled line or squared, but not otherwise printed, in rolls or sheets. |
| | 48.07.010 | Printing or writing paper. |
| | 48.07.021 | Coated, for use in the manufacture of crown corks. |
| | 48.07.029 | Paper and paperboard (other than printing or writing paper), coated or synthetic resins (excluding adhesives). |
| | 48.07.030 | Paper and paperboard, tarred, bituminised or asphalted. |
| | 48.07.040 | Other. |
| | 48.10.000 | Cigarette paper, cut to size, whether or not in the form of booklets or tubes. |
| | 48.15.031 | Other paper, coated, for use in the manufacture of crown corks. |
| | 48.16.001 | Waxed-ply lined paperbags. |
| | 48.16.002 | Multi-ply paper bags manufactured from extensible sackcraft. |
| | 48.16.003 | Other multi-ply paper bags. |
| | 48.16.004 | Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished. |
| | 48.16.005 | Other, paperboard boxes, cartons, etc., finished or semi-finished. |
| | 48.16.009 | Packing containers of paper or paperboard, not elsewhere specified. |
| | 48.19.000 | Paper or paperboard labels, whether or not printed or gummed. |
| | 48.20.000 | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened). |
| 49 | 49.01.000 | Printed books, booklets, brochures, pamphlets and leaflets. |
| | 49.02.001 | New. |
| | 49.03.000 | Children's picture books and painting books. |
| | 49.04.000 | Music, printed or in manuscript, whether or not bound or illustrated. |
| | 49.05.000 | Maps, and hydrographic and similar charts of all kinds including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial). |
| | 49.08.000 | Transfers (Decalcomanias). |
| 51 | 51.01.010 | Yarns, textured, of continuous polyamide fibres. |
| | 51.01.020 | Yarns, textured, of continuous polyamide fibres, untwisted or with a twist of not more than 50 turns per metre. |
| | 51.01.030 | Other non-textured yarn of continuous polyamide fibres. |
| | 51.01.040 | Yarns textured of continuous polyester fibres. |

THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | 51.01.050 | Yarns, non-textured, of continuous polyester fibres, untwisted or with a twist of not more than 50 turns per metre. |
| | 51.01.060 | Other non-textured yarns of continuous polyester fibres. |
| | 51.01.070 | Yarns of other continuous synthetic fibres. |
| | 51.01.080 | Yarns of regenerated fibres of viscose rayon. |
| | 51.01.090 | Yarns of regenerated fibres of acetate fibres. |
| | 51.01.100 | Yarns of other regenerated textile fibres. |
| | 51.02.010 | Yarns of synthetic fibre materials. |
| | 51.02.020 | Yarns of regenerated fibre materials. |
| | 51.03.010 | Yarn containing 85% or more by weight of continuous synthetic fibres. |
| | 51.03.020 | Yarn of continuous regenerated fibres. |
| | 51.04.011 | Tyre cord fabric of continuous synthetic textile materials (weftless). |
| | 51.04.019 | Tyre cord fabrics of continuous synthetic textile materials, other. |
| 52 | 52.01.000 | Metallised yarn, being textile yarn spun with metal or covered with metal by any process. |
| 53 | 53.06.010 | Containing 85% or more by weight of wool. |
| | 53.06.020 | Other. |
| | 53.07.010 | Containing 85% or more by weight of wool. |
| | 53.07.020 | Other. |
| | 53.08.000 | Yarn of fine animal hair (carded or combed), not put up for retail sale. |
| | 53.09.000 | Yarn of horsehair or of other coarse animal hair, not put up for retail sale. |
| | 53.10.010 | Containing 85% or more by weight of wool or fine animal hair. |
| | 53.10.000 | Yarn of sheep's or lambs' wool of horsehair or of other animal hair (fine or coarse), put up for retail sale. |
| | 55.05.010 | Cotton yarn measuring, per single yarn, not more than 14,000 metres per kg. |
| | 55.05.030 | Cotton yarn measuring, per single yarn, more than 40,000 but less than 80,000 metres per kg. |
| | 55.05.040 | Cotton yarn measuring, per single yarn, 80,000 metres or more per kg. |
| | 55.09.011 | Weftless fabric, for tyre manufacture, containing 85% or more by weight of cotton, unbleached, not mercerised. |
| | 55.09.031 | Other weftless fabric for tyre manufacture containing less than 85% by weight of cotton, unbleached, not mercerized. |
| 56 | 56.01.011 | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning. |
| | 56.01.010 | Polyamide fibres. |
| | 56.01.030 | Acrylic fibres. |
| | 56.01.040 | Other synthetic fibres. |
| | 56.01.050 | Regenerated fibres. |
| | 56.02.011 | Continuous filament tow of polyamide fibres as cellulose acetate cigarette filter tow. |
| | 56.02.019 | Continuous filament tow of other polyamide fibres. |
| | 56.02.021 | Continuous filament tow of polyester fibres as cellulose acetate cigarette filter tow. |
| | 56.02.029 | Continuous filament tow of other polyester fibres. |
| | 56.02.030 | Continuous filament tow of acrylic fibres. |
| | 56.02.040 | Continuous filament tow of other synthetic fibres. |
| | 56.02.050 | Continuous filament tow of regenerated fibres. |

THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|---------|------------|--|
| | 56.03.010 | Waste of synthetic fibres. |
| | 56.03.020 | Waste of regenerated fibres. |
| | 56.04.010 | Polyamide fibres and waste. |
| | 56.04.020 | Polyester fibres and waste. |
| | 56.04.030 | Acrylic fibres and waste. |
| | 56.04.040 | Other synthetic fibres and waste. |
| | 56.04.050 | Regenerated fibres and waste. |
| | 56.05.010 | Yarn containing 85% or more by weight of discontinuous synthetic fibres. |
| | 56.05.020 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair. |
| | 56.05.030 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair. |
| | 56.05.040 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair. |
| | 56.05.050 | Yarn containing 85% or more by weight of discontinuous regenerated fibres. |
| | 56.05.060 | Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton. |
| | 56.05.070 | Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with wool or fine animal hair. |
| | 56.05.080 | Yarn of discontinuous regenerated fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool or fine animal hair. |
| | 56.06.010 | Yarn containing 85% or more by weight of discontinuous fibres. |
| | 56.06.020 | Yarn of discontinuous synthetic fibres, containing less than 85% by weight of such fibres. |
| | 56.06.030 | Yarn of regenerated fibres, discontinuous. |
| | 59.04.001 | Twine, cordage, ropes and cables of coir. |
| | 59.04.002 | Twine, cordage, ropes and cables of jute. |
| | 59.04.003 | Twine, cordage, ropes and cables of sisal. |
| | 59.04.004 | Twine of nylon and other artificial or synthetic fibres. |
| | 59.04.009 | Other twine, cordage, ropes and cables. |
| | 59.07.001 | Bookbinding fabric. |
| | 62.03.001 | Jute bags and sacks. |
| | 62.03.002 | Sisal bags and sacks. |
| | 62.03.003 | Bags and sacks of mixed fibres. |
| | 62.03.009 | Bags and sacks of other textile materials. |
| | 62.05.001 | Surgeon face masks. |
| | 62.05.002 | Bags and sacks other than those of heading No. 62.03. |
| | 62.05.009 | Other made up textile articles. |
| 70 | 70.10.001 | Carboys, flasks and similar containers (excluding bottles and jars); stoppers and other closures. |
| | 70.10.002 | Bottles and jars. |
| | 70.10.009 | Other conveyance and packing containers. |
| | 70.17.001 | Laboratory glassware. |
| | 70.17.002 | Ampoules for pharmaceutical products. |
| | 70.17.009 | Other similar products. |

THIRD SCHEDULE—(Contd.)

| Chapter | Tariff No. | Chapter/Tariff Description |
|-----------|--|---|
| 73 | 70.18.000 | Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses. |
| | 73.01.000 | Pig iron, cast iron and spegeleisen, in pigs, blocks, lumps and similar forms. |
| | 73.05.010 | Iron or steel powders, including sponge iron powder. |
| | 73.05.020 | Sponge iron or steel, not in powder form. |
| | 73.06.010 | Puddled bars and pilings; blocks, lumps and similar forms. |
| | 73.06.020 | Ingots, other than of high carbon or alloy steel. |
| | 73.07.000 | Blooms, billets, slabs and sheet bars (including tinplate bars), of other than high carbon or alloy steel, pieces roughly shaped by forging, of iron or steel. |
| | 73.08.000 | Iron or steel coils for re-rolling. |
| | 73.13.053 | Other iron and steel uncoated, flat, including coils. |
| | 73.13.054 | Other iron and steel enamelled, printed, lithographed, embossed or lacquered. |
| | 73.14.000 | Iron or steel wire, whether or not coated, but not insulated. |
| | 73.23.000 | Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods. |
| | 73.26.001 | Barbed wire. |
| | 73.26.009 | Other barbed iron or steel wire. |
| | 73.40.041 | Traps and snares for the destruction of pests. |
| | 73.40.046 | Ends or lids for compressed gas containers. |
| | 73.40.994 | Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners. |
| | 76.03.005 | Wrought aluminium circles of a thickness less than 7 mm. |
| | 76.04.000 | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) of a thickness (excluding any backing) not exceeding 0.20 mm. |
| | 76.10.001 | Aluminium milk containers of 10 litres or less. |
| 76.10.009 | Other casks, drums, cans, boxes and similar containers. | |
| 76.11.000 | Containers, of aluminium, for compressed or liquefied gas. | |
| 79 | 79.03.010 | Zinc plates, sheets, strip and foil. |
| 80 | 80.03.000 | Wrought tin plates, sheets and strip, of tin. |
| 82 | 82.01.000 | Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. |
| 83 | 83.13.001 | Crown corks. |
| | 83.13.009 | Other bottle caps, stoppers, etc. |
| 84 | 84.24.010 | Ploughs. |
| | 84.24.020 | Seeders, planters and transplanters, fertilizer distributors and manure spreaders. |
| | 84.24.030 | Scarifiers, cultivators, weeders, hoes and harrows (other than hand tools). |
| | 84.24.041 | Other agricultural and horticultural machinery for soil preparation or cultivation. |
| | 84.24.049 | Lawn and sports ground rollers. |
| | 84.24.059 | Parts of agricultural machinery. |
| | 84.25.020 | Combined harvester-threshers. |
| | 84.25.030 | Other harvesting or threshing machinery; mowers, other than lawn mowers; straw or fodder presses. |

THIRD SCHEDULE—(Contd.)

| <i>Chapter</i> | <i>Tariff No.</i> | <i>Chapter/Tariff Description</i> |
|----------------|-------------------|---|
| | 84.25.040 | Winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce. |
| | 84.25.050 | Parts of agricultural equipment. |
| | 84.26.010 | Milking machines. |
| | 84.26.021 | Cream separators (excluding those of Tariff No. 84.18.011). |
| | 84.26.029 | Other dairy machinery. |
| | 84.26.030 | Parts of dairy machinery. |
| | 84.28.019 | Other agricultural machinery. |
| | 84.28.029 | Parts of agricultural machinery. |
| 85 | 85.07.001 | Shavers, etc., of a kind used solely in agriculture. |
| 86 | | Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered). |
| 87 | 87.01.010 | Track-laying tractors (caterpillar). |
| | 87.01.020 | Road tractors for semi-trailers. |
| | 87.01.030 | Wheeled tractors (other than those falling within Tariff Heading 87.07). |
| | 87.14.021 | Trailers and semi-trailers specially designed for attachment to or for the conveyance of tractors. |
| | 87.14.023 | Agricultural trailers. |
| | 87.14.024 | Trailers for collection and disposal of refuse. |
| | 87.14.032 | Agricultural wagons and carts. |
| | 87.14.033 | Carts (public services) for collection and disposal of refuse. |
| | 87.14.041 | Parts of trailers and semi-trailers specially designed for the conveyance of tractors. |
| | 87.14.043 | Parts of agricultural wagons, carts and trailers. |
| | 87.14.045 | Parts of carts for collection and disposal of refuse. |
| | 87.14.016 | Wheels, axles, chassis whether fitted with tyres and tubes or lighting equipment, suspension coupling devices, etc., imported solely for use in the manufacture of such trailers or camping caravans but not including parts imported separately. |