

(b) by substituting for Tariff Number 21.07 (which relates to food preparations not elsewhere specified) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
21.07	.. Food preparations not elsewhere specified or included:	
	A. Infant food mix	10%
	B. Milk foods specially prepared for infants.	20%
	C. Other food preparations	50%

(c) by substituting for Tariff Number 39.01/06C (which relates to artificial resins, etc.) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
39.01/06	.. C. Sheet, film and foil (other than polyethylene) of a kind used for the manufacture of packing materials.	10%

(d) by substituting for Tariff Number 42.03 (which relates to articles of leather apparel) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
42.03	.. Articles of apparel and clothing accessories of leather or of composition leather:	
	A. Boxing gloves	10%
	B. Other	50%

(e) by substituting for Tariff Number 61.10 (which relates to gloves, mittens, stockings, etc.) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
61.10	.. Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods.	50%

THE FINANCE ACT, 1976**No. 11 of 1976***Date of Assent: 7th September, 1976**Date of Commencement: Part IV—1st July, 1976**Rest—18th June, 1976*

An Act of Parliament to amend the laws relating to various taxes and duties and for matters incidental thereto

ENACTED by the Parliament of Kenya, as follows:—

PART I—PRELIMINARY

1. (1) This Act may be cited as the Finance Act, 1976.

Short title,
commencement.

(2) The amendment effected by Part IV of this Act shall be deemed to have come into operation on 1st July, 1976.

(3) Subject to subsection (2) of this section, the amendments effected by this Act shall be deemed to have come into operation on 18th June, 1976.

PART II—CUSTOMS TARIFF

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

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

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

(a) by substituting for Tariff Number 19.02 (which relates to preparations of flour, meal, starch or malt extract) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa:	
	A. Infant food mix	10%
	B. Other	50%

(j) by substituting for Tariff Number 92.11 (which relates to gramophones, dictating machines, etc.) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
92.11	.. Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks with or without sound heads; television image and sound recorders and reproducers, magnetic:	
	A. Dictating machines and accessories ..	20%
	B. Other	50%

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

(a) by the deletion of Related Heading Numbers 10.01, 10.05, 48.06, 48.14, 48.15B, 48.17, 48.18, 48.19, 68.12A, 68.13A, 85.20A;

(b) by the substitution for Related Heading Numbers 31.02, 31.03, 31.05, 48.01A (2), 48.01A (3), 48.01B, 48.04, 48.05, 48.16 (which relate to fertilizers and to various paper and paper box commodities) of the following—

<i>Related Heading</i>	<i>Article</i>	<i>Suspended Duties</i>	
		<i>Amount Provided</i>	<i>Amount Imposed</i>
31.02	.. Ammonium Sulphate	20%	Nil
31.03	.. Triple Superphosphate	20%	Nil
31.05	.. Diammonium phosphate; Complex NPK ..	20%	Nil
48.01A(2)	.. Paper and paperboard for the manufacture of corrugated paperboard.	20%	Nil
48.01A(3)	.. Paper, other	20%	Nil
48.01B	.. Paperboard	20%	Nil
48.04	.. Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20%	Nil
48.05	.. Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.	20%	Nil
48.16	.. Boxes, bags and other packing containers of paper or paperboard:		
	A. Multi-ply paper bags	20%	Nil
	B. Other	20%	Nil

(f) by substituting for Tariff Number 64.01/04 (which relates to footwear) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
64.01/04 ..	Footwear:	
	A. Athletic shoes, football boots and other similar specialized sports footwear.	10%
	B. Footwear not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric.	Per pair Sh. 3 or 40%
	C. Other	40%

(g) by inserting a comma immediately after the word "Enamelled" in the second column of Tariff Number 73.13C.

(h) by substituting for Tariff Number 76.10 (which relates to aluminium casks, drums, etc.) the following—

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
76.10 ..	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods.	30%

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

<i>Tariff No.</i>	<i>Tariff Heading</i>	<i>Import Duty</i>
82.01 ..	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	10%

PART IV—ENTERTAINMENT TAX

Amendment
of Cap. 479.

4. The Schedule to the Entertainment Tax Act is hereby amended by substituting therefor the following—

SCHEDULE (s. 3)

Where the payment for admission, excluding the amount of the tax—

	<i>Sh. cts.</i>
(a) does not exceed Sh. 1/15	Nil
(b) exceeds Sh. 1/15 but does not exceed Sh. 2/25 ...	0 15
(c) exceeds Sh. 2/25 but does not exceed Sh. 4/50 ...	0 30
(d) exceeds Sh. 4/50 but does not exceed Sh. 7 ...	0 75
(e) exceeds Sh. 7 but does not exceed Sh. 10	1 25
(f) exceeds Sh. 10 but does not exceed Sh. 20	2 00
(g) exceeds Sh. 20	3 00

PART V—SECOND-HAND MOTOR VEHICLES PURCHASE TAX

Amendment
of Cap. 484.

5. The Schedule to the Second-Hand Motor Vehicles Purchase Tax Act is hereby amended by substituting therefor the following—

SCHEDULE (s. 3 (2))

RATES OF PURCHASE TAX

	<i>Sh.</i>
A motor vehicle with less than four wheels	60
A motor vehicle with not less than four wheels and with an engine capacity—	
(i) not exceeding 1,200 cubic centimetres	400
(ii) exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres	450
(iii) exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres	500
(iv) exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres	600
(v) exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres	700
(vi) exceeding 2,250 cubic centimetres	800

(c) by substituting for the amounts shown in the column headed "Amount Imposed" an amount of 10 per cent against Related Heading Numbers 84.01, 84.02, 84.03, 84.04, 84.05, 84.07, 84.08B, 84.11A, 84.12A, 84.13, 84.14, 84.15A, 84.16, 84.19B (1), 84.23, 84.29, 84.30A, 84.31, 84.33, 84.34B, 84.35B, 84.36, 84.37A, 84.38B, 84.40B, 84.42, 84.43, 84.44, 84.45, 84.46, 84.47, 84.48, 84.56, 84.60, 84.61A, 84.65A, 85.01A, 85.04A, 85.18A, 85.28A.

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

(a) by substituting for subparagraph (c) of item 3 in Part A the following—

(c) Aircraft and aircraft engines and spare parts thereof; air navigational instruments, lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair of aircraft, specialized aircraft loading and unloading equipment, aircraft maintenance and servicing equipment, ground signs, stairways for boarding aircraft; catering stores.

(b) by substituting for subparagraph (1) of item 1 in Part B the following—

(1) Any of the following goods which are imported for use by any airline designated under an air services agreement between the Government and a foreign government:—

aircraft, aircraft engines, parts and accessories thereof; air navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft on the ground; specialized aircraft loading and unloading equipment; ground signs, stairways for boarding aircraft, catering stores.

PART III—EXCISE TARIFF

3. The Schedule to the Excise Tariff Act is hereby amended by substituting for item 2 the following—

Amendment
of Cap. 474

<i>Item</i>	<i>Goods</i>	<i>Quantity</i>	<i>Rate of Duty</i>
2	Sugar	Per 100 kg.	Sh. cts. 100 00

(b) which by the process of their manufacture include goods, whether eligible goods or ineligible goods, specified in and for the purposes of an Order made under section 7 of the Customs Tariff Act.

Cap. 472.

CUSTOMS TARIFF

FIRST SCHEDULE

(s. 2 (1))

Tariff No.	Relating to	Amendment
10.01	Wheat and meslin (mixed wheat and rye).	for “*Free” substitute “Free”.
10.05	Maize	for “*10%” substitute “10%”.
11.07	Malt, roasted or not	for “63%” substitute “50%”.
15.07C	Olive oil	for “42%” substitute “40%”.
16.04	Prepared or preserved fish, including caviar and caviar substitutes.	for “52½%” substitute “50%”.
17.01	Beetsugar and cane sugar, solid	for “Per 100 kg. Sh. 44/10” substitute “Per 100 kg. Sh. 100”.
17.04	Sugar confectionery	for “53%” substitute “60%”.
18.04	Cocoa butter (fat or oil) ..	for “40%” substitute “30%”.
18.05	Cocoa powder, unsweetened ..	for “15%” substitute “30%”.
18.06	Chocolate and other food preparations containing cocoa.	for “58%” substitute “60%”.
21.06A	Bakers’ yeast and household yeast.	for “34%” substitute “30%”.
22.05A(2)	Still wine in bottle	for “Per litre Sh. 4/51 or 75%” substitute “Per litre Sh. 5 or 75%”.
22.05B(1)	Champagne	for “Per litre Sh. 7/79 or 75%” substitute “Per litre Sh. 8 or 75%”.
22.05B(2)	Other sparkling wine	for “Per litre Sh. 5/48 or 75%” substitute “Per litre Sh. 5/50 or 75%”.
22.06B	Vermouths, etc., in bottle ..	for “Per litre Sh. 4/62 or 75%” substitute “Per litre Sh. 5 or 75%”.
27.10I	Other light oils	for “30%” substitute “Per litre Sh. 1/30”.
27.12	Petroleum jelly	for “30%” substitute “Per kg. Sh. 1/45”.
27.13	Paraffin wax, etc.	for “10%” substitute “Per kg. cents 40”.
27.14	Petroleum bitumen, etc.	for “10%” substitute “Per kg. cents 10”.
27.15	Natural bitumen and asphalt ..	for “10%” substitute “Per kg. cents 10”.
27.16	Bituminous mixtures based on natural asphalt, etc.	for “40%” substitute “Per kg. cents 40”.
32.04A	Colouring matter, for colouring foodstuffs, etc.	for “47%” substitute “50%”.
32.12	Glaziers’ putty, etc.	for “39%” substitute “40%”.
33.01A	Essential oils, for use in manufacture of perfumery, etc.	for “47%” substitute “50%”.
33.01B	Other essential oils	for “37%” substitute “40%”.
35.03A	Gelatin	for “38%” substitute “30%”.
37.02	Films in rolls	for “33%” substitute “40%”.
37.07C(1)	Other exposed cinematograph film, of a width not exceeding 8 mm.	for “Per metre Cents 8” substitute “Per metre Cents 10”.

PART VI—SALES TAX

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

Amendment of
No. 7 of 1973.

(a) in the First Schedule by substituting for item 3 in Part II the following—

COLUMN (1)	COLUMN (2)	COLUMN (3)	COLUMN (4)	COLUMN (5)
Item	Tariff No.	Relating to	Quantity	Rate of Tax
3.	22.03	Beer made from malt	Per litre	Sh. 1.62

(b) in the Second Schedule—

(i) by the deletion of Tariff Numbers 07.04, 19.02, 19.07, 21.07A and 76.10A;

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

PART VII—INCOME TAX

7. The Income Tax Act, 1973, is hereby amended by the substitution of a semi-colon for the full stop at the end of paragraph (g) of subsection (2) of section 16 and by the insertion of the following new paragraph immediately thereafter—

Amendment of
No. 16 of 1973.

(h) any expenditure payable by any person on or after 18th June, 1976, under any contract of hiring of any road vehicle other than a commercial vehicle or a vehicle which is to be used by that person for the transport of persons for hire or the transport of goods.

PART VIII—MANUFACTURERS EXPORT COMPENSATION

8. The Local Manufacturers (Export Compensation) Act, 1974, is hereby amended by substituting for the proviso to section 3 the following—

Amendment to
No. 9 of 1974.

Provided that no compensatory payment shall be paid by or on behalf of the Commissioner in respect of the exportation of eligible goods—

(a) specified in and for the purpose of an Order made under section 3 of the Local Industries (Refund of Customs Duties) Act; or

Cap. 481.

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
68.13B ..	Fabricated asbestos gaskets, etc.	for "20%" substitute "30%".
68.13D ..	Asbestos fabrics in the piece ..	for "45%" substitute "30%".
70.08 ..	Safety glass	for "35%" substitute "40%".
70.09 ..	Glass mirrors	for "33%" substitute "40%".
70.13 ..	Glass ware for indoor decoration	for "36½%" substitute "40%".
70.20B ..	Other glass fibre	for "Free" substitute "10%".
73.13B(2)(a) ..	Thin uncoated flat steel plates..	for "13%" substitute "15%".
73.13B(2)(b) ..	Other uncoated flat steel plates	for "10%" substitute "15%".
73.13D ..	Other steel plates	for "10%" substitute "15%".
73.23 ..	Casks, drums, etc., of iron and steel.	for "10%" substitute "30%".
73.27A ..	Wire grill	for "35%" substitute "30%".
83.15 ..	Arc welding rods	for "10%" substitute "30%".
84.20B ..	Weighing machines	for "35%" substitute "30%".
84.51 ..	Typewriters, etc.	for "34%" substitute "40%".
84.52 ..	Calculating machines, etc. ..	for "32%" substitute "40%".
84.54 ..	Other office machines	for "37%" substitute "40%".
84.55 ..	Parts and accessories for Heading Nos. 84.51 to 84.54.	for "39%" substitute "40%".
84.64A ..	Motor vehicle gaskets	for "33¼%" substitute "30%".
85.15A ..	Radio and television receiving sets, etc.	for "Each Sh. 50 or 53%" substitute "Each Sh. 50 or 60%".
85.20A ..	Filament lamps	for "30% (or, if the specific suspended import duty is chargeable, free)" substitute "40%".
87.02A(7) ..	Unassembled vehicles	for "15%" substitute "25%".
87.02E ..	Other load carrying vehicles ..	for "33¼%" substitute "25%".
87.06C ..	Parts of vehicles for assembly ..	for "15%" substitute "25%".
87.06D ..	Spare parts for vehicles	for "33¼%" substitute "25%".
90.01A ..	Lenses, prisms, etc., of polarising material, unmounted.	for "37%" substitute "40%".
90.02A ..	Lenses, prisms, mirrors, etc., mounted.	for "37%" substitute "40%".
90.16A ..	Measuring rods, tape measures, etc.	for "37%" substitute "40%".

SECOND SCHEDULE

(s. 6 (b) (ii))

Chapter	Tariff No.	
5	05.05	Fish waste.
15	15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats: A. Tallow (including "premier jus").
	15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas or otherwise modified.
	15.10	Fatty acids; acid oils from refining; fatty alcohols.

FIRST SCHEDULE—(Contd.)

Tariff No.	Relating to	Amendment
37.07C(2)	.. Other exposed cinematograph film, of a width exceeding 8 mm. but not exceeding 16 mm.	for "Per metre Cents 16" substitute "Per metre Cents 20".
37.07C(3)	.. Other exposed cinematograph film, of a width exceeding 16 mm.	for "Per metre Cents 82" substitute "Per metre Cents 90".
47.01	.. Pulp derived from any fibrous vegetable material.	for "*30%" substitute "*20%".
48.01A(1)	.. Cigarette paper in rolls	for "42%" substitute "40%".
48.01A(2)	.. Paper for the manufacture of corrugated paperboard.	for "10%" substitute "30%".
48.01A(3)	.. Other paper, in rolls or sheets..	for "15%" substitute "20%".
48.01B	.. Paperboard	for "15%" substitute "20%".
48.01C(1)	.. Cellulose wadding for the manufacture of sanitary towels.	for "10%" substitute "20%".
48.04	.. Composite paper or paperboard	for "15%" substitute "20%".
48.05	.. Paper and paperboard, corrugated, etc.	for "15%" substitute "20%".
48.06	.. Paper and paperboard, ruled and lined.	for "30%" substitute "40%".
48.07B	.. Coated paper and paperboard..	for "33½%" substitute "30%".
48.10	.. Cigarette paper, cut to size	for "45%" substitute "40%".
48.14A	.. Envelopes	for "40%" substitute "40%".
48.14B	.. Writing blocks, letter cards, etc.	for "33½%" substitute "40%".
48.15B	.. Other paper or paperboard, cut to size.	for "33½%" substitute "40%".
48.16A	.. Multi-ply paper bags	for "17½%" substitute "20%".
48.16B	.. Other boxes, bags, etc.	for "15%" substitute "20%".
48.17	.. Boxes, files, trays, etc.	for "30%" substitute "40%".
48.18	.. Registers, exercise books, note books, etc.	for "33½%" substitute "40%".
48.19	.. Paper labels	for "33½%" substitute "40%".
51.04B	.. Drills and twills of continuous man-made fibres.	for "45%" substitute "Per sq. metre Sh. 4 or 45%".
51.04C..	.. Other woven fabrics of continuous man-made fibres.	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 45%".
55.07/09D	.. Cotton drills and twills	for "45%" substitute "Per sq. metre Sh. 4 or 45%".
55.07/09E	.. Other cotton woven fabrics	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 45%".
56.07B	.. Other drills and twills of man-made fibres.	for "Per sq. metre Sh. 3/80 or 45%" substitute "Per sq. metre Sh. 4 or 45%".
56.07C..	.. Other woven fabrics of discontinuous man-made fibres.	for "Per sq. metre Sh. 3 or 45%" substitute "Per sq. metre Sh. 4 or 45%".
60.06A	.. Rubberised knitted or crocheted fabrics.	for "45%" substitute "Per kg. Sh. 36 or 45%".
68.12A	.. Asbestos pipes, etc.	for "10%" substitute "30%".
68.13A	.. Other fabricated asbestos pipes, etc.	for "10%" substitute "30%".

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
		A. For colouring foodstuffs, beverages, cosmetics or toilet preparations.
		B. Other.
32.06		Colour lakes:
		A. For colouring foodstuffs, beverages, cosmetics or toilet preparations.
		B. Other.
32.07		Other colouring matters; inorganic products of a kind used as luminophores.
32.08		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; englobes (slips); glass frit and other glass, in the form of powder, granules or flakes.
33	33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:
		A. For use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.02	Terpene by-products of the deterpenation of essential oils:
		A. For use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration:
		A. For use in the manufacture of perfumery, cosmetics or toilet preparations.
	33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, foods, drink or other industries:
		A. For use in the manufacture of perfumery, cosmetics or toilet preparations.
		B. Other.
34	34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:
		C. Organic surface-active agents.
	34.03	Lubricating preparations and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:
		B. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres.

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
17	17.03	Molasses, whether or not decolourized.
18	18.01	Cocoa beans, whole or broken, raw or roasted.
	18.03	Cocoa paste (in bulk or in block) whether or not defatted.
	18.04	Cocoa butter (fat or oil).
	18.05	Cocoa powder, unsweetened.
19	19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa: A. Infant food mix.
	19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.
21	21.07	Food preparations not elsewhere specified or included: A. Infant food mix. B. Milk foods specially prepared for infants.
24	24.01	Unmanufactured tobacco; tobacco refuse.
27	27.12	Petroleum jelly.
	27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.
28	28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter: A. Products for use in the manufacture of beverages. B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations. C. Other.
29	29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter: A. Products for use in the manufacture of beverages. B. Products for use in the manufacture of perfumery, cosmetics or toilet preparations. C. Saccharin and its salts and similar synthetic sweetening agents. D. Other.
32	32.01	Tanning extracts of vegetable origin.
	32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
44	44.04	Wood, roughly squared or half-squared, but not further manufactured.
	44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres.
	44.07	Railway or tramway sleepers of wood.
	44.28	Other articles of wood: B. Coffins.
47	47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material.
	47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in papermaking: A. Old newspapers and periodicals. B. Other.
48	48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets: A. Coated, for use in the manufacture of crown corks. B. Other.
	48.15	Other paper and paperboard, cut to size or shape: A. Coated, for use in the manufacture of crown corks.
	48.16	Boxes, bags and other packing containers of paper or paperboard: A. Multi-ply paper bags.
	48.19	Paper or paperboard labels, whether or not printed or gummed.
	48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
49	49.08	Transfers (Decalcomanias).
50	50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).
	50.04/08	Silk yarn and yarn spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk.
51	51.01/03	Yarn of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: A. Of counts 40s or more. B. Other.
52	52.01	Metallized yarn, being textile yarn spun with metal or covered with metal by any process.
54	54.03/04	Flax or ramie yarn.

SECOND SCHEDULE—(Contd.)

Chapter	Tariff No.	
	34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents: A. For use in the manufacture of cosmetics. B. Other.
38	38.01	Artificial graphite; colloidal graphite, other than suspensions in oil.
	38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils: B. Other.
	38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
40	40.01	Natural rubber latex, whether or not with added synthetic rubber latex; re-vulcanized natural rubber latex; natural rubber, balata gutta-percha and similar natural gums.
	40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; factice derived from oils.
	40.03	Reclaimed rubber.
	40.04	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	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of Heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as masterbatch.
	40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs): A. Rings, discs and washers. B. Other.
	40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber.
	40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber: A. Scrap and waste. B. Other.

Chapter	Tariff No.	
56	56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste) and pulled or garnetted rags of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow: A. Cellulose acetate cigarette filter tow.
57	57.01/04	True hemp (<i>cannabis sativa</i>), Manila hemp (<i>abaca</i>) (<i>Musa textilis</i>), jute and other textile bast fibres and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted rags or ropes); A. Jute fibres. B. Other.
	57.05/08	Yarn of hemp, of jute or other textile bast fibres, or of other vegetable textile fibres; paper yarn.
59	59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses: A. Bookbinding fabric.
73	73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.
	73.03	Waste and scrap metal of iron or steel.
	73.23	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.
74	74.06	Copper powders and flakes.
76	76.01	Unwrought aluminium; aluminium waste and scrap.
	76.05	Aluminium powders and flakes.
	76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods.
77	77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap.
78	78.01	Unwrought lead (including argentiferous lead); lead waste and scrap.
79	79.01	Unwrought zinc; zinc waste and scrap.
80	80.01	Unwrought tin; tin waste and scrap.
83	83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal: A. Crown corks. B. Other.
96	96.03	Prepared knots and tufts for broom and brush-making.