

THE VALUE ADDED TAX ACT, 1989

No. 7 of 1989

*Date of Assent: 22nd August, 1989**Date of Commencement: By Notice*

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An Act of Parliament to impose a tax to be known as value added tax on goods delivered in, or imported into, Kenya; and on certain services supplied in Kenya and for connected purposes
ENACTED by the Parliament of Kenya, as follows :-

PART I - PRELIMINARY

Short title
and
commencement.

1. This Act may be cited as the Value Added Tax Act, 1989 and shall come into operation on a day to be appointed by the Minister by notice in the Gazette and the Minister may appoint different days for different parts or provisions of this Act.

Interpreta-
tion.

2.(1) In this Act, unless the context otherwise requires -
 "aircraft" includes every description of conveyance for the transport by air of human beings or goods;

"appeal" means an appeal under section 33;

"authorized officer", in relation to any provision of this Act, means any officer appointed under section 3 who has been authorized by the Commissioner to perform any functions under or in respect of that provision;

"building" means houses including prefabricated houses, garages, dwellings, apartment houses, hospitals and institutional buildings, colleges, schools, churches, office buildings, factories, warehouses, theatres, cinemas, silos, mill buildings, barns, stables, greenhouses and similar roofed structures affording protection and shelter, radio and television masts, transmission lines and towers, car ports, bandstands, grandstands, water storage tanks, gantries, bridges, headframes for mines and other similar structures but not including mobile homes, caravans and trailers;

"business" includes any trade, commerce or manufacture, or any concern in the nature of trade, commerce or manufacture;

"certificate of registration" means a certificate issued under the Sixth Schedule;

"Commissioner" means a person appointed under section 3 to be the Commissioner of Value Added Tax;

Cap. 486.

"company" means a company as defined in the Companies Act and a body corporate formed under any other written law, and includes any association, whether incorporated or not, formed outside Kenya which the Minister may by order declare to be a company for the purposes of this Act;

"construction" means the process by which a building, or part thereof, or an addition thereto, is erected, but does not include the manufacture of-

(a) materials for the construction of buildings; or

(b) component parts used in, wrought into, or attached to, buildings;

"designated dealer" means any person who offers for sale by way of business, or who acts as an agent for any person offering for sale, any designated goods;

"designated goods" means goods specified in the Fourth Schedule;

Cap. 472.

"duty of customs" means import duty, suspended duty or dumping duty charged under the Customs and Excise Act;

"exempt supplies" means supplies of goods specified in the Second Schedule or supplies of services not specified in the Third Schedule;

"importer" means any person who imports taxable goods;

"manufacture" means-

(a) in relation to electricity, the generation thereof;

(b) in relation to any other commodity, the subjection of any physical matter to any process by which that commodity is finally produced; but does not include the construction of buildings, or the local treatment of water by a local authority or a person approved by the Minister for the time being responsible for water development for domestic or for industrial use;

"manufacturer" means-

(a) any person who engages in the manufacture of goods;

(b) any person who has manufactured for him, or on his behalf by others, goods made to his specification or design;

"owner", in respect of any goods (whether taxable or not), aircraft, vessel, vehicle, plant or other thing, includes any person (other than an officer acting in his official capacity) being or holding himself out to be the owner, manufacturer, agent or the person in possession of, beneficially interested in, or having control of, or power of disposition over, the goods, aircraft, vessel, vehicle, plant, or other thing;

"registered dealer" means any dealer registered under the Sixth Schedule;

"registered person" means any person registered under the Sixth Schedule;

"registered manufacturer" means any manufacturer registered under the Sixth Schedule;

"regulations" means regulations made under section 58;

"sale", in relation to any goods, means-

(a) any transaction whereby the goods are delivered by one person to another person pursuant to a contract of sale or other disposition whereby the ownership in the goods has passed or will pass to the person to whom the goods are delivered or to any other person for whom such person is acting as an agent; or

(b) any transaction whereby one person passes the possession of any goods to any other person under an agreement, whether oral or in writing, which provides for the purchase of goods by the person to whom the possession thereof is delivered, or which provides that the property in the goods will or may pass to that person on the happening of any event; or

(c) any transaction whereby the owner of the goods delivers to any person the possession of the goods on hire or any other arrangement whatsoever, which permits the person to whom the possession is delivered to use the goods for his own purposes or for the purposes of any other person, whether for any specified period or indefinitely, and whether or not that person is required to give the owner any consideration for the use of the goods by him or by any other person; or

(d) any use of the goods for his own purposes, by the registered person, or any other person liable to pay tax;

"services" means any supply by way of business that is not a supply of goods or money, except a service provided by an employee to his employer for a wage or salary;

"supply " includes-

(a) the sale, supply or delivery of taxable goods to another person;

(b) the sale or provision of taxable services to another person;

(c) the appropriation by a registered person, of taxable goods for his own use;

(d) the making of a gift of any taxable goods or taxable services;

(e) the letting of taxable goods on hire, leasing or other transfers;

(f) any other disposal of taxable goods or provision of taxable services;

"tax" means the value added tax chargeable under this Act;

"taxable goods" means electricity and any manufactured goods other than those specified in the Second Schedule;

"taxable person" means any person liable to apply for registration under the Sixth Schedule;

"taxable services" means any services specified in the Third Schedule;

"taxable value" means the value determined in accordance with section 9;

"Tribunal" means the Appeals Tribunal established under section 32;

"vehicle" includes every description of conveyance for the transport by land of human beings or goods;

"vessel" includes every description of conveyance for the transport by water of human beings or goods.

Cap. 472.

(2) For the purposes of this Act, goods shall be classified by reference to the tariff numbers set out in the First Schedule to the Customs and Excise Act, and in interpreting that Schedule section 2 (3) (a) to (j) of that Act shall, *mutatis mutandis*, apply.

PART II - ADMINISTRATION

Functions and powers of the commissioner and other officers.

3.(1) There shall be appointed a Commissioner of Value Added Tax and such other officers as may be necessary for carrying out the purposes of this Act.

(2) The Commissioner shall be responsible for the control and collection of, and accounting for, tax, and shall, subject to the direction and control of the Minister, have the superintendence of all matters relating thereto.

(3) The Commissioner may authorize any other officer to perform any of the functions of the Commissioner under this Act or the regulations, except this subsection, subject to such limitations as the Commissioner may think fit.

(4) Every officer appointed under this section shall enforce, and ensure due compliance with, the provisions of this Act and the

regulations, and shall make all due inquiries in relation thereto.

(5) Every authorized officer shall, on demand, produce such documents establishing his identity as may be approved by the Commissioner.

Authorized officers to have powers of police officers.

4. For the purposes of carrying out this Act, every authorized officer shall, in the performance of his duties, have all the powers, rights, privileges and protection of a police officer.

PART III - CHARGE TO TAX

Charge to tax.

5. A tax, to be known as value added tax, shall be charged in accordance with the provisions of this Act on the supply of goods and services in Kenya (including anything treated by the Minister as such a supply) and on the importation of goods into Kenya.

Tax to be charged on taxable supplies and imported goods.

6. (1) Tax shall be charged on any supply of goods or services made or provided in Kenya where it is a taxable supply made by a taxable person in the course of furtherance of any business carried on by him.

(2) The rates of tax shall be those specified in the First Schedule.

(3) A person who makes or intends to make taxable supplies is a taxable person while he is, or is required to be, registered under the Sixth Schedule; and a taxable supply is a supply of taxable goods or services made or provided in Kenya.

(4) Tax on any supply of goods or services shall be a liability of the person making the supply and (subject to provisions of this Act relating to accounting and payment) shall become due at the time of supply.

(5) Tax on the importation of goods into Kenya shall be charged as if it were a duty of customs and shall be payable by the person who imports the goods.

Minister may amend Schedules.

7. (1) The Minister may, by order published in the Gazette, amend, vary or replace the Second, Third, Fourth and Fifth Schedules.

(2) Every order made under subsection (1) shall be laid before the National Assembly without unreasonable delay, and unless a resolution approving the order is passed by the National Assembly within twenty days of the day on which the National Assembly next sits after the order is so laid, it shall thenceforth be void, but without prejudice to anything previously done thereunder.

Zero rating. 8. (1) Where a taxable person supplies goods or services and the supply is zero rated then-

(a) no tax shall be charged on the supply; or

(b) it shall in all other respects be treated as a taxable supply and accordingly the rate at which tax is treated as charged on the supply shall be nil.

(2) A supply of goods or services is zero-rated by virtue of this subsection if the goods or services are of a description for the time being specified in the Fifth Schedule or the supply is of a description for the time being so specified.

PART IV - TAXABLE VALUE

Value of supply and of imported goods. 9. (1) For the purpose of this Act, the taxable value of any supply of goods or services shall be-

(a) in the case of a supply supplied by the registered person to a person independent of him, the price for which the supply is provided;

(b) otherwise than as provided under paragraph (a), the price at which the supply would have been provided in the ordinary course of business to a person independent of the registered person and, in cases where no such price can be determined, the price shall, subject to the regulations, be decided by the Commissioner;

Cap 472 (c) in the case of taxable goods imported into Kenya, the sum of the following amounts-

(i) the value of such taxable goods ascertained for the purpose of customs duty, in accordance with the Customs and Excise Act, whether or not any duty of customs is payable on those goods; and

(ii) the amount of the duty of customs, if any, payable on those goods.

(2) In calculating the price of any goods for the purposes of subsection (1) there shall be included any amount charged in respect of-

(a) any wrapper, package, box, bottle or other container in which the goods concerned are contained; and

(b) any other goods contained in or attached to such wrapper, package, box, bottle or other container; and

(c) any liability that the purchaser has to pay to the vendor by reason of or in respect of the sale in addition to the amount charged as price (whether payable at the same time or some other time) including any amount charged for, or to make provision for, advertising, financing, servicing, warranty, commission, transportation, erection or any other matter:

Provided that the regulations may make provisions for the deduction from the price of the whole or any portion of any such amount charged in respect of transportation, erection or returnable containers.

PART IV - DEDUCTION OF INPUT TAX

Interpreta-
tion of Part.

10. For the purposes of this Part-

"input tax" means-

(a) tax paid on the supply to a registered person of any goods or services to be used by him for the purpose of his business; and

(b) tax paid by a registered person on the importation of goods to be used by him for the purpose of his business;

"output tax" means tax which is due on taxable supplies.

Credit for
input tax
against
output tax.

11. (1) Subject to the regulations and to the other provisions of this section, input tax may, at the end of either the tax period in which the supply occurred or the next following tax period, be deducted by the registered person, so far as not previously deducted and to the extent and subject to the exceptions provided under this section, from the tax payable by him on supplies by him (referred to as 'output tax') in that tax period.

(2) Where the amount of input tax that may be so deducted under subsection (1) exceeds the amount of output tax due, the amount of the excess shall be carried forward to the next tax period:

Provided that any such excess shall be paid to the registered person by the Commissioner where the Commissioner is satisfied that such excess is a regular feature of the business.

(3) Subject to subsection (4), the input tax which may be deducted by a registered person shall be-

(a) the whole of that tax, where all of his supplies are taxable; or

(b) such part of that tax as may be shown by the registered person to the satisfaction of the Commissioner to be attributed to taxable supplies where only a proportion of his supplies are taxable; provided that the Commissioner may determine that all supplies shall be deductible where the tax attributable to exempt supplies would be less than such part of the whole tax as may be specified by the Commissioner.

(4) The registered person shall secure a fair and reasonable attribution of input tax to taxable supplies and any determination of input tax in accordance with the requirements of subparagraph (3)(b) shall be notified in writing by the registered person to the Commissioner at the time the determination is made and shall be subject to revision and amendment by the Commissioner in cases where he deems it fit to do so.

(5) Any person who, being a person required to make an attribution under subsection (3) and (4)-

(a) fails to do so; or

(b) having done so, fails to notify the Commissioner,

shall be guilty of an offence.

(6) The Minister may, by order published in the Gazette, provide in relation to such supply and importation as the order may specify, that tax charged on them is to be excluded from the deduction of input tax under this section; and -

(a) any such provision may be determined by reference to the description of goods or services supplied or goods imported by the person by whom they are supplied or imported or to whom they are supplied, the purposes for which they are supplied or imported, or any circumstances whatsoever; and

(b) such an order may contain provision for consequential relief from output tax.

Tax paid
stock on
registration.

12. When on the date he becomes registered, a person has in stock goods on which tax has been paid and which are intended for use as materials for manufacturing taxable goods or are taxable goods for resale he may, within fourteen days, claim relief from the tax shown to have been paid on those goods, on a prescribed form and, subject to such conditions as may be prescribed, the Commissioner may, if satisfied, authorise the registered person to make an appropriate deduction from the tax payable on his next return.

PART VI - COLLECTION AND RECOVERY OF TAX

When tax due
and payable.

13. (1) Subject to subsection (2), tax chargeable under subsection (1) of section 6 shall become due and payable at the time when -

(a) the goods or services are supplied to the purchaser; or

(b) an invoice is issued in respect of the supply; or

(c) payment is received for all or part of the supply,

whichever time shall be the earliest.

(2) Where supplies are made on a continuous basis, or by metered supplies, tax shall become chargeable with effect from the date of the first determination of the supply or the first meter reading following the introduction of the tax and subsequently tax shall become due and payable at the time of each determination or meter reading.

(3) Notwithstanding subsections (1) and (2) a registered person may defer payment of tax due to a date not later than the last day of the month succeeding that in which the tax became due.

(6) The Minister may, by order published in the Gazette, provide in relation to such supply and importation as the order may specify, that tax charged on them is to be excluded from the deduction of input tax under this section; and -

(a) any such provision may be determined by reference to the description of goods or services supplied or goods imported by the person by whom they are supplied or imported or to whom they are supplied, the purposes for which they are supplied or imported, or any circumstances whatsoever; and

(b) such an order may contain provision for consequential relief from output tax.

Tax paid
stock on
registration.

12. When on the date he becomes registered, a person has in stock goods on which tax has been paid and which are intended for use as materials for manufacturing taxable goods or are taxable goods for resale he may, within fourteen days, claim relief from the tax shown to have been paid on those goods, on a prescribed form and, subject to such conditions as may be prescribed, the Commissioner may, if satisfied, authorise the registered person to make an appropriate deduction from the tax payable on his next return.

PART VI - COLLECTION AND RECOVERY OF TAX

When tax due
and payable.

13. (1) Subject to subsection (2), tax chargeable under subsection (1) of section 6 shall become due and payable at the time when -

(a) the goods or services are supplied to the purchaser; or

(b) an invoice is issued in respect of the supply; or

(c) payment is received for all or part of the supply,

whichever time shall be the earliest.

(2) Where supplies are made on a continuous basis, or by metered supplies, tax shall become chargeable with effect from the date of the first determination of the supply or the first meter reading following the introduction of the tax and subsequently tax shall become due and payable at the time of each determination or meter reading.

(3) Notwithstanding subsections (1) and (2) a registered person may defer payment of tax due to a date not later than the last day of the month succeeding that in which the tax became due.

(4) Any tax chargeable under subsection (5) of section 6 shall be due and payable-

(a) in the case of taxable goods cleared for home use directly at the port of importation, or taxable goods entered for removal to an inland station and there cleared for home use at the time of customs clearance;

(b) in the case of taxable goods removed to a licensed warehouse subsequent to importation, at the time of final clearance from the warehouse for home use.

(5) All tax shall be payable at the rate in force at the date upon which the tax becomes due.

(6) Where any registered manufacturer who ceases to carry on business as a manufacturer has in stock any taxable goods upon which tax has not been paid, he shall, in accordance with the regulations, forthwith pay the proper amount of tax due on those goods.

Relief
because of
doubt or
difficulty in
recovery of
tax.

14. (1) Notwithstanding the provisions of this Act, the Commissioner may, with the prior approval of the Minister, in any case where he is of the opinion that there is-

(a) uncertainty as to any question of law or fact; or

(b) impossibility, or undue difficulty or expense, of recovery of tax,

refrain from assessing or recovering the tax in question and thereupon liability to the tax shall be deemed to be extinguished or the tax shall be deemed to be abandoned or remitted, as the case may be.

(2) In any case which has been referred to him and where he considers it appropriate, the Minister may, in writing direct the Commissioner-

(a) to take such action as the Minister may deem fit; or

(b) to obtain the direction of the court upon the case.

Additional
tax for late
payment.

15. (1) Where any amount of tax remains unpaid after the date on which it becomes payable under section 13, an additional tax equal to three per cent per month or part thereof of such unpaid amount shall thereupon forthwith be due and payable.

(2) Any additional tax charged under subsection (1) shall, for the purposes of this Act relating to the collection and recovery of tax, be deemed to be tax; and any additional tax which remains unpaid after becoming due and payable under subsection (1) shall attract further additional tax equal to three per cent per month or part thereof.

(3) The Commissioner may, with the approval of the Minister, remit in whole or in part any additional tax payable under this section.

Imported goods subject to customs control.

16. (1) In the case of imported taxable goods, no person shall be entitled to obtain delivery of those goods from the control of the customs until the correct amount of tax has been assessed and paid in full.

(2) Notwithstanding the provisions of any other written law, any taxable goods which are imported by land shall be produced by the importer to a proper officer of customs at the customs station at or nearest to the place of entry, and any importer who fails so to produce any such goods shall be guilty of an offence and the goods in respect of which the offence was committed shall be liable to forfeiture.

Registered person about to leave Kenya or business liquidated.

17. If the Commissioner has reason to believe that a registered person is about to leave Kenya, or in the case of a registered person that is a company is about to be liquidated or otherwise wound up or to cease business, before any tax is payable by or has become due from the registered person, that tax shall be payable on such earlier date and within such time as the Commissioner may determine and such registered person who fails to pay tax when required to do so shall be guilty of an offence.

Collection of tax by distraint.

18. (1) Where any sum by way of tax is due and payable by a taxable person, the Commissioner may, instead of suing for the tax, recover it by distress, and for that purpose may by order under his hand empower an authorized officer to exercise distress upon the goods and chattels of the taxable person from whom the tax is recoverable and the officer may, at the cost of that taxable person, employ such servants or agents as he may think necessary to assist him in the execution of the distress:

Provided that-

(i) where the full amount of the tax due and payable is not recovered by distress, the Commissioner may recover the deficiency in any other manner provided by this Act; and

(ii) where the full amount of tax due and payable has been paid after the issue of an order under this section and before the execution of distress, any costs and expenses incurred by the Commissioner before payment of the tax shall be deemed to be a debt due and payable to the Government by the taxable person in respect of whom the order was issued and may be recovered by the Commissioner as tax under this Act.

(2) For the purposes of executing distress under this section the authorized officer may, in addition to employing such servants or agents as he may consider necessary, require a police officer to be present while distress is being levied, and any police officer

so required shall comply with the requirement.

(3) A distress levied under this section shall be kept for ten days, either at the premises at which distress was levied or at such other place as the authorized officer may consider appropriate, at the cost of the taxable person from whom the tax is recoverable.

(4) If the taxable person from whom tax is recoverable by distress does not pay the tax together with the costs of the distress within the period of ten days referred to in subsection (3), the goods and chattels distrained upon shall be sold by public auction for payment of the tax and costs and the proceeds of the sale shall be applied first towards the cost of taking, keeping and selling the goods and chattels distrained upon and then towards the tax, and any remaining proceeds shall be paid to the taxable person from whom the goods were distrained.

Power to
collect tax
from person
owing money
to the
registered
person.

19.(1) Where any sum by way of tax is due and payable by a taxable person, the Commissioner may, by notice in writing, require -

(a) any person from whom any money is due or accruing or may become due to the taxable person; or

(b) any person who holds or may subsequently hold money for or on account of the taxable person; or

(c) any person who holds or may subsequently hold money on account of some other person for payment to the taxable person; or

(d) any person having authority from some other person to pay money to the taxable person,

to pay to the Commissioner that money or so much thereof as is sufficient to pay the tax so due and payable:

Provided that no sum shall be payable under this section unless the money to be paid has actually become so due or accrued or is actually being so held.

(2) All payments made pursuant to a notice under this section shall be deemed to be made on behalf of the taxable person and of all other persons concerned, and shall constitute a good and sufficient discharge of the liability of such person to the taxable person, or any other person.

(3) Any person who, without lawful authority or excuse-

(a) fails to comply with the requirement of any notice given to him under subsection (1); or

(b) discharges any liability to a taxable person in disregard of such a notice,

shall be guilty of an offence and liable to a fine not exceeding

six thousand shillings or to imprisonment for a term not exceeding six months or to both and shall also be personally liable to pay to the Commissioner the amount of any liability so discharged.

Security on
property for
unpaid tax.

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

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

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

Tax payable
to
Commissioner.

21. (1) Any tax payable under this Act shall be paid to the Commissioner.

(2) Any person who fails to pay tax due from him on or before the day upon which it is payable shall be guilty of an offence.

(3) The amount of any tax payable under this Act shall not be abated by reason only of the conviction of the person liable for the payment thereof for an offence under subsection (2).

Tax to be
recovered as
civil debt.

22. Without prejudice to any other remedy, any tax due and payable under this Act may be recovered by the Commissioner as a civil debt due to the Government, and, where the amount of the tax does not exceed twenty thousand shillings, the debt shall be recoverable summarily.

PART VII - REMISSION, REBATE AND REFUND

Remission of
tax.

23. (1) The Minister may, where in his opinion it is in the public interest to do so, by order published in the Gazette, remit wholly or partly, and subject to such conditions, if any, as he may think fit to impose-

(a) tax payable in respect of any taxable supply or class of taxable supply;

(b) tax payable by any person or class of persons.

(2) Where any remission is granted under this section on a condition that tax shall be payable in the event of the breach of any term or condition or on the occurrence of any event, the tax shall, on the breach of that term or condition or on the occurrence of that event forthwith become due and payable by such persons as may be specified in the order concerned.

Refund of
tax.

24. Where-

(a) taxable goods have been manufactured in or imported into Kenya and tax has been paid in respect of those goods and, before being used, those goods have been subsequently exported under customs control; or

(b) any tax has been paid in error; or

(c) in the opinion of the Minister, it is in the public interest to do so,

the Commissioner shall, except as otherwise provided by the regulations, refund the tax which has been paid in respect of those goods.

Erroneous
refund,
remission or
rebate of
tax.

25. (1) Where any tax has been remitted or refunded, or any rebate of tax has been allowed in error, the person to whom the refund, remission or rebate has been erroneously made or allowed, shall, on demand by the Commissioner, pay the amount erroneously remitted or repay the amount refunded in error, or in respect of which rebate has been allowed in error, as the case may be.

(2) Where a demand has been made for any amount of tax under subsection (1), that amount shall be deemed to be due from the person liable to pay the tax on the date upon which the demand is served upon him and if payment is not made within thirty days of the date of service an additional tax of three percent per month or part thereof of such unpaid amount shall thereupon forthwith be due and payable.

Arrangements
for bilateral
relief from
tax.

26. The Minister may, from time to time by notice in the Gazette, declare that arrangements specified in that notice, being arrangements that have been made between the Government of Kenya and any other Government with a view to the mutual relief of tax, shall, notwithstanding section 6, have effect in relation to tax payable under this Act and every such notice, shall, subject to this section, have effect according to its tenor.

PART VIII - REGISTRATION AND COLLECTION

Registration. 27. The Sixth Schedule shall have effect with regard to the registration of taxable persons and de-registration of registered persons.

Administration, collection, etc. 28. The Seventh Schedule shall have effect with regard to the administration, collection and enforcement of the tax.

PART IX - PREVENTION OF EVASION OF TAX

Commissioner may require security. 29. The Commissioner may, in order to secure the payment by any person of any tax, or other sum payable under this Act, require the person concerned to furnish security thereof in such manner, and in such amount, as may be prescribed, and any person who, without reasonable excuse, fails to comply with such requirement within such reasonable time as the Commissioner may allow shall be guilty of an offence.

Production of books, records, information, etc. 30.(1) For the purpose of obtaining full information in respect of the tax liability of any person or class of persons, the Commissioner or an authorized officer may require-

(a) the production for examination, at such time and place as he may specify, any records, books of account, statements of assets and liabilities, or other documents which he may consider necessary for such purpose;

(b) the production forthwith, for retention for such period as may be reasonable for the examination thereof, of any records, books of account and other documents which he may specify;

(c) any person to attend, at such time and place as may be specified, for the purpose of being examined respecting any matter or transaction appearing to be relevant to the tax liability of any person.

(2) Any person who, without reasonable excuse, fails to comply with any requirement made under subsection (1) shall be guilty of an offence and liable to a fine not exceeding six thousand shillings or to imprisonment for a term not exceeding six months or to both.

Powers of inspection, etc. 31.(1) An authorized officer may, at all reasonable times, enter without warrant any premises upon which any person carries on business, or in which he has reasonable grounds to believe that a person is carrying on business, in order to ascertain whether this

Act is being complied with (whether on the part of the occupier of the premises or any other person) and on entry he may-

(a) require the production of, and may examine, mark and take copies of, any record, book, account or other document kept on the premises relating, or appearing to relate, to the provision of any taxable supply;

(b) take possession of and remove any record, book, account or other document which he has reasonable ground for suspecting to be, or to contain, evidence of the commission of any offence under this Act;

(c) require the occupier of the premises or any person employed therein to answer questions relating to any record, book, account or other document, or to any entry therein, and to render such explanations, and give such information, in respect of the business concerned as the authorized officer may require for the exercise of his functions under this Act;

(d) require any safe, container, envelope or other receptacle in the establishment to be opened;

(e) at the risk and expense of the occupier of the premises, open and examine any package found therein;

(f) take and retain without payment such reasonable samples of any goods as he may think necessary for the exercise of his functions under this Act.

(2) Where an authorized officer enters any premises in exercise of the powers conferred by subsection (1), he may take with him such persons as he considers necessary for the carrying out of his functions under this Act.

(3) Any person who-

(a) resists, hinders or obstructs, or attempts to resist, hinder or obstruct, an authorized officer acting under this section; or

(b) fails to comply fully with any requirement made under this section; or

(c) makes any statement in response to any such requirement, knowing it to be false or incomplete in any material particular, or not having reason to believe that it is true or complete in all material respects; or

(d) procures or attempts to procure, by any means, any other person to act as aforesaid,

shall be guilty of an offence.

PART X - APPEALS

Appeals
Tribunal.

32.(1) The Minister shall, by order published in the Gazette, establish an Appeals Tribunal for the purpose of hearing appeals under this Part.

(2) The Tribunal shall consist of a chairman, and two other members who shall be appointed by the Minister and shall hold office for such period and upon such terms and conditions as the Minister may determine.

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

Reference of
disputes to
Tribunal.

33.(1) Where any dispute arises between any person and the Commissioner as to any matter arising out of this Act, the decision of the Commissioner on that dispute shall, subject to subsection (2), be final and shall not be subject to review in any court.

(2) Any person aggrieved by any decision of the Commissioner on any dispute referred to in subsection (1) may, within thirty days of being notified of the decision, appeal to the Tribunal provided that he has made all returns of tax as required by this Act and has paid the amount of tax shown thereon as being due and payable.

(3) The decision of the Tribunal on any appeal under this section shall be final.

Powers of
Tribunal.

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

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

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

(4) The Tribunal shall have power to award the costs of any proceedings before it and to direct that costs shall be taxed in accordance with any scale prescribed for suits in High Court or to award a specific sum as costs.

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

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

Disobedience
of summons to
give
evidence,
etc.

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

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

(b) refuses or fails to answer, or to answer fully and satisfactorily, to the best of his knowledge and belief all questions lawfully put to him by or with the concurrence of the Tribunal; or

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

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

Enforcement
of orders for
costs.

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

(2) Every certificate issued under subsection (1) may be filed in the High Court by the person in whose favour the costs have been awarded and, upon being so filed, shall be deemed to be a decree of the High Court and may be executed as such:

Cap. 40.

Provided that an order for costs against the Government shall not be enforced save in the manner provided for by the Government Proceedings Act.

Rules.

Cap. 21.

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

Stay of suit
pending
appeal.

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

PART XI - OFFENCES AND EVIDENCE

Offences.

39. Any person who fails to comply with-

- (a) the conditions of the Sixth Schedule and the Seventh Schedule,
- (b) any regulations made under section 58,

shall be guilty of an offence.

False
statements,
etc.

40. (1) Any person who-

- (a) makes any false statement, produces any false document or information, or makes any false return concerning any material particular relating to any matter under this Act;
- (b) not being a registered person, or being a person who has ceased to be a registered person, holds himself out as a registered person,

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

(2) Where a person is convicted of an offence under this section, the court may, in addition to any penalty which may be imposed, order the forfeiture of any taxable goods which have passed in connection with the commission of the offence or, if the taxable goods cannot be forfeited or cannot be found, of such sum as the court shall assess as the value of the taxable goods.

Liability of employers and officers of companies.

41. (1) Where any offence under this Act is committed by an employee or agent, the person by whom that employee or agent is employed shall also be guilty of the offence unless he proves to the satisfaction of the court that he did not know, and could not reasonably be expected to know, that the act or omission constituting the offence was taking place and that he took all reasonable steps to ensure that the offence was not committed.

(2) Where a person convicted of an offence under this Act is a company, every director of the company, and every officer of the company concerned in the management thereof, shall also be guilty of the offence unless he proves to the satisfaction of the court that the act or omission constituting the offence took place without his knowledge or consent and that he could not reasonably be expected to have such knowledge.

Disclosure information.

42. Any person employed in the performance of any function under this Act who, by virtue of the performance of that function, becomes possessed of any information and who directly or indirectly communicates that information to any person otherwise than-

(a) in the normal performance of his functions under this Act; or

(b) in the course of any proceedings in a court or the Tribunal; or

(c) with the express permission of the Commissioner,

shall be guilty of an offence and liable to a fine not exceeding ten thousand shillings or to imprisonment for a term not exceeding twelve months or to both.

General penalty.

43. Any person guilty of any offence under this Act for which no other penalty is provided shall be liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding three years or to both.

Evidence. 44. In any proceedings, whether criminal or civil, under this Act-

(a) other than upon an appeal, a certificate from the Commissioner or from the Tribunal stating that any amount is due from any person by way of tax, or other liability under this Act, shall be conclusive evidence that the amount is due and payable from that person;

(b) the burden of proving that any tax has been paid or that any goods are exempt from payment of tax shall lie on the person liable to pay the tax or claiming that the tax has been paid or that the goods are exempt from payment of tax;

(c) a statement by the Commissioner that a person is registered, or is not registered under this Act, shall be conclusive evidence of the fact unless that person proves the contrary.

Powers of sentence.

Cap. 75.

45. Where any person is convicted of an offence under this Act, by a court of competent jurisdiction presided over by a resident magistrate, the court may, notwithstanding the provisions of section 7 of the Criminal Procedure Code, impose the maximum sentence prescribed by this Act for the offence.

Powers of officers to prosecute.

46. An authorized officer may appear and prosecute in a prosecution before a subordinate court for an offence under this Act.

PART XII - FORFEITURE AND SEIZURE

Taxable goods, vessels, etc, to be liable to forfeiture.

47. (1) In addition to any other circumstances in which goods are liable to forfeiture under this Act, any taxable goods found to have been sold by a registered person without payment of tax, and, subject to subsection (3), any aircraft, vehicle, vessel, animal or other thing made use of in the removal, conveyance, carriage or transportation of taxable goods liable to forfeiture shall itself be liable to forfeiture.

(2) Where any aircraft, vehicle, vessel, and animal or other thing is liable to forfeiture under this Act, then the tackle, apparel, furniture and all other gear used in connection therewith shall also be liable to forfeiture.

(3) An aircraft, or a vessel of two hundred and fifty tons register or more made use of in the removal, conveyance, carriage or transportation of taxable goods liable to forfeiture under this Act shall not itself be liable to forfeiture but the master of the aircraft or vessel shall be guilty of an offence and liable to a fine of such amount as court deems just; and the aircraft or vessel may be seized and detained until the fine is paid or security therefor given.

Power to
seize
packaging.

48. Where taxable goods are liable to forfeiture under this Act, then the package in which the goods are, and all the contents of the package, shall also be liable to forfeiture therewith.

Provisions
relating to
goods liable
to
forfeiture.

49.(1) The Commissioner may require any person in possession of any taxable goods sold by a registered person to produce proof that tax has been paid on such goods.

(2) Where any person who is required under subsection (1) to produce proof that tax has been paid on any goods fails to do so within seven days those goods shall be liable to forfeiture.

(3) The Commissioner may seize any taxable goods, aircraft, vehicle, vessel, animal or other thing liable to forfeiture under this Act or which he has reasonable grounds, to believe is liable to forfeiture; and the taxable goods, aircraft, vehicle, vessel, animal or other thing may be seized whether or not a prosecution for an offence under this Act which rendered it liable for forfeiture has been, or will be, taken.

(4) Any taxable goods, aircraft, vehicle, vessel, animal or other thing seized and detained under this Act shall be kept or taken to such place of security as the Commissioner may decide.

(5) The Commissioner may, at any time prior to the commencement of proceedings under this Act relating to an aircraft, animal, vehicle, vessel, taxable goods or other thing which has been seized under this Act, release it to the person from whom it was seized, if he is satisfied that it was not liable to seizure.

(6) No officer shall be liable to legal proceedings for any action taken in good faith in accordance with this section.

Procedure on
seizure.

50.(1) Where a thing has been seized under this Act, then, unless the thing was seized in the presence of the owner, or in the case of a vessel, or aircraft, of the master thereof, the officer effecting the seizure shall, within one month of the seizure, give notice in writing of the seizure and of the reasons therefor to the owner thereof or, in the case of the vessel or aircraft, the master thereof:

Provided that-

(i) no notice shall be given where a person has, within the period of one month, been prosecuted for the offence by reasons of which the thing has been seized, or the offence has been compounded under section 54 and if, after the notice has been given but before condemnation of the thing in accordance with this Act-

(a) a prosecution is brought, then the thing shall be dealt with in accordance with section 51 as if no notice has been given;

(b) the offence has been compounded, then the thing shall be dealt with in accordance with section 54 as if no notice has been given;

(ii) where the thing has been seized in the presence of a person coming within the definition of the owner for the purposes of this Act, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any other persons coming within that definition;

(iii) a notice given to a person coming within the definition of owner shall be deemed to be notice to all other persons coming within that definition;

(iv) where no person coming within the definition of owner is known, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any person.

(2) Where goods which are of perishable nature are seized, the Commissioner may direct that the goods shall be sold forthwith, either by public auction or by private treaty, and that the proceeds of sale shall be retained and dealt with as if they were the goods.

(3) Where anything liable to forfeiture has been seized then-

(a) if a person is being prosecuted for the offence by reason of which the thing was seized, the thing shall be detained until the determination of such prosecution and dealt with in accordance with section 51;

(b) in any other case the thing shall be detained until one month after the date of seizure, or the date of notice given under subsection (1), as the case may be; and if no claim is made therefor as provided in subsection (4) within the period of one month, the thing shall thereupon be deemed to be condemned.

(4) Where anything liable to forfeiture under this Act has been seized, then subject to proviso (i) to subsection (1) and to subsection (3) (a), the owner thereof may, within one month of the date of the seizure or the date of a notice given under subsection (1), as the case may be, by notice in writing to the Commissioner claim the thing.

(5) Where a notice of claim has been given in accordance with subsection (4), then the thing seized shall be detained by the Commissioner to be dealt with under this Act:

Provided that the Commissioner may permit the thing to be delivered to the person making the claim (hereinafter in this Part referred to as "the claimant") subject to the claimant giving payment for the value thereof, as determined by the Commissioner in the event of its condemnation.

Effect of conviction, etc, on things liable for forfeiture.

51.(1) Where a person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of that offence, the conviction of that person for that offence shall, without further order, have effect as the condemnation of that thing.

(2) Where a person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of that offence, then, on the acquittal of that person, the court may order that thing either-

(a) to be released to the person from whom it was seized or to the owner thereof; or

(b) to be condemned.

Procedure after notice of claim.

52.(1) Where a notice of claim has been given to the Commissioner in accordance with section 50, then the Commissioner may within a period of two months from the receipt of the claim, either-

(a) by notice in writing to the claimant, require the claimant to institute proceedings in a court of competent jurisdiction for the recovery of the thing within two months of the date of the notice; or

(b) himself institute proceedings in a court of competent jurisdiction for the condemnation of the thing.

(2) Where the Commissioner fails within a period of two months to require the claimant to institute proceedings, or himself to institute proceedings, in accordance with subsection (1), then the goods shall be released to the claimant.

(3) Where the Commissioner has, in accordance with subsection (1) required the claimant to institute proceedings within a period of two months and the claimant has failed to do so, then on the expiry of that period the thing shall be condemned and shall be forfeited and may be sold or otherwise disposed of as the Commissioner may direct.

(4) Where the proceedings have been instituted in accordance with this section, then-

(a) if the court is satisfied that the thing was liable to forfeiture under this Act, it shall be condemned;

(b) if the court is not satisfied, the thing shall be released to the claimant:

Provided that the court shall not so release the thing to the claimant unless it is satisfied that the claimant is the owner thereof or, by reason of an interest therein, is entitled to the possession thereof, and if the court is not so satisfied, the

thing shall be condemned as if no claim thereto had been made.

Provisions
relating to
condemnation.

53. (1) Where anything has been seized under this Act as being liable to forfeiture, then the condemnation of the thing shall be in no way affected by the fact that an owner of the thing was in no way concerned with the act which rendered it liable to forfeiture.

(2) Where anything is condemned under this Act then-

(a) subject to section 55, the thing shall be forfeited and may be sold, destroyed or otherwise disposed of as the Commissioner may think fit;

(b) condemnation of a thing shall have effect as from the date when the liability to forfeiture arose;

(c) condemnation shall subject to any appeal against proceedings which resulted in the condemnation, be final, save as provided in section 54, no application or proceedings for restoration shall lie.

(3) Where goods have been condemned and are in the possession of some authority other than the Commissioner they shall be returned to the Commissioner for disposal under subsection (2).

Restoration
of seizures.

54. Where anything has been seized under this Act, then the Minister may, whether or not the thing has been condemned, direct that it shall be released and restored to the person from whom it was seized or to the owner thereof, upon such conditions as the Minister may think fit.

PART XIII - SETTLEMENT OF CASES BY THE COMMISSIONER

Power of
Commissioner
to compound
offences by
agreement.

55. (1) The Commissioner may, where he is satisfied that a person has committed an offence under this Act in respect of which a penalty of a fine is provided, or in respect of which anything is liable to forfeiture, compound the offence and may order that person to pay such sum of money, not exceeding the amount of the fine to which he would have been liable if he had been prosecuted and convicted for the offence, as he may think fit; and he may order anything liable to forfeiture in connection therewith to be condemned:

Provided that the Commissioner shall not exercise his powers under this section unless the person admits in writing that he has committed the offence and requests the Commissioner to deal with the offence under this section.

(2) Where the Commissioner makes an order under this section-

(a) the order shall be put into writing and shall have attached to it the request of the person to the Commissioner

to deal with the matter; and

(b) the order shall specify the offence which the person committed and the penalty imposed by the Commissioner; and

(c) a copy of the order shall be given to the person if he so requests; and

(d) the person shall not be liable to further prosecution in respect of the offence except with the express consent of the Attorney-General; and unless that consent has been given, if a prosecution is brought it shall be a good defence for that person to prove that the offence with which he is charged has been compounded under this section; and

(e) subject to paragraph (d), the order shall be final and not be subject to appeal and may be enforced in the same manner as a decree or order of the High Court.

PART XIV - MISCELLANEOUS PROVISIONS

Effect on
imposition or
variation of
tax.

56. (1) If, after any agreement has been entered into for the sale or delivery of any taxable supply at a price expressly or implicitly inclusive of taxes or duties, any alteration takes place in the amount of tax payable to that supply before the tax becomes due, then, in the absence of express written provision to the contrary between the parties to the agreement and notwithstanding the provisions of any other written law, the agreement shall have effect as follows-

(a) in the case of the alteration being a new or increased tax, the seller, after payment, whether directly or indirectly, of the tax, may add the difference caused by the alteration to the agreed price;

(b) in the case of the alteration being the abolition or reduction of tax, the purchaser may, if the seller has not, directly or indirectly, paid the tax or has paid the tax at the lower rate, deduct the difference caused by the alteration from the agreed price;

(c) any refund or payment of increased tax resulting from the alteration not being finally adopted shall be adjusted between the parties to the agreement as the case may require.

(2) If, under any law relating to the control of prices or charges, a price is fixed, or any variation in price is prohibited or regulated, in relation to any taxable supply then, notwithstanding any provision of that law, where tax in relation to that supply is imposed or altered the price may be varied strictly in accordance with that imposition or variation when the seller has, directly or indirectly, been affected by that

imposition or alteration.

Application
of Customs
and Excise
Act to
imported
goods.

57.(1) Subject to this Act, the Customs and Excise Act and any rules made thereunder relating to customs generally whether made before or after the commencement of this Act shall have effect, with such exceptions and adaptations as may be prescribed, in relation to imported taxable goods, whether liable to any duty of customs or not, as if all such goods were liable to duties of customs and as if those duties included tax.

(2) Except for the purposes of subparagraph (i) of paragraph (c) of subsection (1) of section 9 of this Act, that section shall have effect to the exclusion of section 127 of the Customs and Excise Act in relation to taxable goods.

(3) The provisions of any written law relating to exemptions from duties of customs shall, mutatis mutandis, have effect, with such exceptions and adaptations as may be prescribed, in relation to imported or locally produced taxable goods.

Regulations.

58. The Minister may make regulations for the better carrying out or giving effect to the purposes and provisions of this Act, and without prejudice to the generality of the foregoing, the regulations may-

(a) prescribe conditions and procedure for the registration of taxable persons;

(b) provide for the submission of returns and the place at which returns are to be submitted and tax is to be paid;

(c) allow for the remission of small amounts of tax at the discretion of the Commissioner;

(d) prescribe any other thing which is to be prescribed for the purposes of any provision of this Act.

Repeal and
savings.

59. (1) The Sales Tax Act is repealed.

Cap. 476.1

(2) Notwithstanding the repeal of the Sale Tax Act, the provisions of that Act shall remain in full force and effect for the purpose only of assessment and the collection of any sales tax, or recovery of any penalty, payable under the Act and outstanding at the date upon which such repeal becomes effective, and also for the purpose of any criminal proceedings whether commenced before or after such date, in respect of any offence committed under that Act prior to that date.

FIRST SCHEDULE

(S. 6(2))

RATES OF TAX

PART I

Subject to Part II of this Schedule, the rate of tax referred to in section 6 shall be 17 per cent of the taxable value.

PART II

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

Tariff No.	Tariff Description	Quantity	Rate of Tax
0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	Taxable Value	35%
0811.20.00	Raspberries, blackberries, mulberries loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	"	35%
0811.90.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	"	35%
1806.10.00	Cocoa powder, containing added sugar or other sweetening matter.	"	25%
1806.20.10	Chocolate powder, chocolate spread and chocolate couverture in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	"	25%
1806.20.20	Chocolate confectionery in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	"	25%
1806.20.90	Other food preparations containing cocoa in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg.	"	35%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
1806.31.10	Chocolate confectionery filled, in blocks, slabs or bars.	Taxable Value	25%
1806.31.90	Other food preparations containing cocoa, filled, in blocks, slabs or bars.	"	25%
1806.32.10	Chocolate confectionery, not filled, in blocks, slabs or bars.	"	25%
1806.32.90	Other food preparations containing cocoa, not filled, in blocks, slabs or bars.	"	35%
1806.90.10	Other chocolate confectionery in other forms.	"	25%
1806.90.20	Other chocolate powder, chocolate spread and chocolates couverture, in other forms.	"	25%
1806.90.90	Other chocolate and other food preparations containing cocoa.	"	35%
1901.90.10	Malt extract.	"	35%
1905.10.00	Crispbread.	"	25%
1905.20.00	Gingerbread and the like.	"	25%
1905.30.10	Sweet biscuits.	"	35%
1905.30.20	Waffles and wafers.	"	25%
1905.40.20	Rusks other than infant feeding rusks.	"	25%
1905.40.30	Toasted bread and similar toasted products.	"	25%
1905.90.20	Biscuits, other than sweet biscuits.	"	35%
1905.90.40	Pastry, cakes and other bakers' wares.	"	25%
2006.00.00	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	"	35%
2007.10.00	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	"	35%
2007.91.10	Citrus fruit marmalades.	"	35%
2007.91.90	Citrus fruit jams, jellies, pureé, nut pureé or pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	"	35%
2007.99.10	Other jams.	"	35%
2007.99.90	Other fruit jellies, marmalades, fruit or nut pureé and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	"	35%
2008.20.00	Pineapples, tinned.	"	35%
2008.30.00	Citrus fruit, prepared or preserved.	"	35%
2008.40.00	Pears, prepared or preserved.	"	35%
2008.50.00	Apricots, prepared or preserved.	"	35%
2008.60.00	Cherries, prepared or preserved.	"	35%
2008.70.00	Peaches, prepared or preserved.	"	35%
2008.80.00	Strawberries, prepared or preserved.	"	35%
2008.91.00	Palm hearts, prepared or preserved.	"	35%
2008.92.00	Mixtures of fruit and other edible parts of plants, prepared or preserved.	"	35%
2008.99.00	Other fruit, nuts and other edible parts of plants, prepared or preserved.	"	35%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
2201.10.00	Mineral waters and aerated waters.	Taxable Value	70%
2201.90.00	Ice and snow; other waters.	"	50%
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured.	"	70%
2202.90.00	Other non-alcoholic beverages.	"	50%
2203.00.10	Stout.	Per litre	sh. 10.48
2203.00.20	Beer (including ale or porter) of an original gravity not exceeding 1060°.	Per litre	sh. 10.48
2003.00.90	Other beer made from malt.	Per litre	sh. 10.48
2204.10.10	Champagne.	Taxable Value	35%
2204.10.90	Other sparkling wines.	"	35%
2204.21.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 L or less.	"	35%
2204.29.00	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2 L.	"	35%
2204.30.00	Grape must, in fermentation, or with fermentation prevented or arrested otherwise than by the addition of alcohol.	"	75%
2205.10.00	Vermouth and other wine of fresh grapes in containers of 2 L or less.	"	35%
2205.90.00	Vermouth and other wine of fresh grapes in containers of more than 2 L.	"	35%
2206.00.10	Beer not made from malt.	"	50%
2206.00.21	Cider in containers holding 2 L or less.	Per litre	sh. 6.30
2206.00.29	Cider in containers holding more than 2 L.	Per litre	sh. 6.30
2206.00.30	Other fermented beverages (for example, Chibuku).	Taxable Value	25%
2206.00.90	Other fermented beverages other than those of tariff No. 2206.00.30.	"	75%
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	"	35%
2207.20.00	Ethyl alcohol and other spirits, denatured, of any strength.	"	35%
2208.10.00	Compound alcoholic preparations of a kind used for the manufacture of beverages.	"	50%
2208.20.11	Brandy in containers holding 2 L or less.	"	50%
2208.20.19	Brandy in containers holding more than 2 L.	"	50%
2208.20.91	Other spirits in containers holding 2 L or less.	"	50%
2208.20.99	Other spirits in containers holding more than 2 L.	"	50%
2208.30.10	Whiskies in containers holding 2 L or less.	"	50%
2208.30.90	Whiskies in containers holding more than 2 L.	"	50%
2208.40.10	Rum and tafia in containers holding 2 L or less.	"	50%
2208.40.90	Rum and tafia in containers holding more than 2 L.	Taxable Value	50%
2208.50.10	Gin and Geneva in containers holding 2 L or less.	"	50%
2208.50.90	Gin and Geneva in containers holding more than 2 L.	"	50%
2208.90.11	Vodka in containers holding 2 L or less.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
2208.90.19	Vodka in containers holding more than 2 L.	"	50%
2208.90.91	Liqueurs and other spirituous beverages in containers holding 2 L or less.	"	50%
2208.90.99	Liqueurs and other spirituous beverages in containers holding more than 2 L.	"	50%
2309.10.00	Dog or cat food, put up for retail sale.	"	35%
2710.00.21	Aviation spirit (gasolene).	Per 1,000 litres	sh. 1305.00
2710.00.22	Motor spirit (gasolene), premium.	Per 1,000 litres	sh. 4097.00
2710.00.23	Motor spirit (gasolene), regular.	Per 1,000 litres	sh. 3714.00
2710.00.25	Special boiling point spirit and white spirit.	Per 1,000 litres	sh. 113.00
2710.00.29	Other light petroleum oils and preparations.	Per litre	cents 130.5
2710.00.31	Jet fuel (kerosene type)	Per 1,000 litres	sh. 100.00
2710.00.32	Kerosene.	Per 1,000 litres	sh. 113.00
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Per 1,000 litres	sh. 665.00
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	Per 1,000 litres	sh. 2087.00
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil fired boilers and furnaces	Per 1,000 litres	sh. 335.00
2710.00.45	Lubricating oil.	Per 1,000 litres	sh. 450.00
2710.00.46	Lubricating grease.	Per kg.	cents 80
2711.11.00	Liquefied natural gas other than propane and butanes.	Per kg.	cents 109.3
2711.12.00	Liquefied propane.	Per kg.	cents 109.3
2711.13.00	Liquefied butanes.	Per kg.	cents 109.3
2711.14.00	Liquefied ethylene, propylene, butylene and butadiene.	Per kg.	cents 109.3
2711.19.00	Other liquefied petroleum gases and gaseous hydrocarbons.	Per kg.	cents 109.3
2711.21.00	Natural gas in gaseous state.	Per kg.	cents 20
2711.29.00	Other petroleum gases and other gaseous hydrocarbons in gaseous state.	Per kg.	cents 20
2713.20.00	Petroleum bitumen.	Per kg.	cents 43.5
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	Per kg.	cents 43.5
2716.00.00	Electrical energy.	Per kwh	cents 1
2851.00.20	Distilled conductivity water and water of similar purity.	Taxable Value	60%
3303.00.10	Toilet waters.	"	50%
3303.00.90	Perfumes.	"	50%
3304.10.00	Lip make-up preparations.	"	50%
3304.20.00	Eye make-up preparations.	"	50%
3304.30.00	Manicure or pedicure preparations.	"	50%
3304.91.00	Beauty and skin care powders (other than medicaments) whether or not compressed.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
3304.99.00	Other preparations for the care of skin (other than medicaments), including sunscreen and sun tan preparations.	"	50%
3305.10.00	Shampoos.	"	50%
3305.20.00	Preparations for permanent waving or straightening hair.	"	50%
3305.30.00	Hair lacquers.	"	50%
3305.90.00	Other preparations for use on hair.	"	50%
3307.10.00	Pre-shave, shaving or after-shave preparations.	"	50%
3307.20.00	Personal deodorants and anti-perspirants.	"	50%
3307.30.00	Perfumed salts and other bath preparations.	"	50%
3307.41.10	Joss sticks and joss paper.	"	50%
3307.41.90	"Agarbatti" and other odoriferous preparations which operate by burning other than joss sticks and joss paper.	"	50%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	"	50%
3307.90.00	Depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included.	"	50%
3405.10.00	Polishes, creams and similar preparations for footwear or leather.	"	35%
3405.20.00	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	"	35%
3405.30.00	Polishes and similar preparations for coachwork, other than metal polishes.	"	35%
3405.90.00	Other polishes or creams for glass or metal.	"	35%
3701.10.00	Photographic plates and film in the flat for X-ray.	"	50%
3701.20.00	Instant print film in the flat, sensitised, unexposed, whether or not in packs.	"	50%
3701.30.00	Other plates and film, with any side exceeding 255 mm.	Taxable Value	50%
3701.91.00	Other photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography (polychrome).	"	50%
3701.99.00	Other photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles.	"	50%
3702.10.00	Photographic film in rolls for X-ray.	"	50%
3702.20.00	Instant print film, in rolls, sensitised, unexposed.	"	50%
3702.31.00	Other film, without sprocket holes of a width not exceeding 105 mm for colour photography (polychrome).	"	50%
3702.32.00	Other film, without sprocket holes of a width not exceeding 105 mm with silver halide emulsion.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
3702.39.00	Other film, without sprocket holes of a width not exceeding 105 mm.	"	50%
3702.41.00	Other film, without sprocket holes of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome).	"	50%
3702.42.00	Other film, without sprocket holes of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography.	"	50%
3702.43.00	Other film, without sprocket holes of a width exceeding 610 mm and of a length exceeding 200 m.	"	50%
3702.44.00	Other film, without sprocket holes of a width exceeding 105 mm and of a length exceeding 610 mm.	"	50%
3702.51.00	Other film, for colour photography (polychrome) of a width not exceeding 16 mm and of a length not exceeding 14 m.	"	50%
3702.52.00	Other film, for colour photography (polychrome) of a width not exceeding 16 mm and of a length exceeding 14 m.	"	50%
3702.53.00	Other film, for colour photography (polychrome) of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides.	"	50%
3702.54.00	Other film, for colour photography (polychrome) of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slide.	"	50%
3702.55.00	Other film, for colour photography (polychrome) of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	Taxable Value	50%
3702.56.00	Other film, for colour photography (polychrome) of a width exceeding 35 mm.	"	50%
3702.91.00	Other film, of a width not exceeding 16 mm and of a length not exceeding 14 m.	"	50%
3702.92.00	Other film, of a width not exceeding 16 mm and of a length exceeding 14 m.	"	50%
3702.93.00	Other film, of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m.	"	50%
3702.94.00	Other film, of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m.	"	50%
3702.95.00	Other film, of a width exceeding 35 mm.	"	50%
3703.10.00	Photographic paper, paperboard and textiles, sensitised, unexposed in rolls of a width exceeding 610 mm	"	50%
3703.20.00	Other photographic paper, paperboard and textiles, sensitised, unexposed for colour photography (polychrome)	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
3703.90.00	Other photographic paper, paperboard and textiles, sensitised, unexposed.	"	50%
3704.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	"	50%
3706.10.90	Other cinematograph film, exposed and developed, of a width exceeding 35 mm but excluding items of tariff No. 3706.10.10	Per meter	cents 30
3706.90.19	Other cinematograph film, exposed and developed, of a width not exceeding 8 mm, excluding films of tariff No. 3706.90.11.	Per meter	cents 30
3706.90.29	Other cinematograph film, exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm excluding films of tariff No. 3706.90.21	Per meter	cents 30
3706.90.39	Other cinematograph film, exposed and developed, of a width exceeding 16 mm but not exceeding 34 mm excluding films of tariff No. 3706.90.31	Per meter	cents 30
3707.10.00	Sensitised emulsions for photographic uses put-up in measured portions or put-up for retail sale in a form ready for use.	Taxable Value	40%
3707.90.00	Other chemical preparations for photographic use put-up in measured portions or put-up for retail sale in a form ready for use.	"	40%
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	"	50%
4202.11.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather	Taxable Value	50%
4202.12.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers with outer surface of plastics or of textile materials.	"	50%
4202.19.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers of other materials.	"	50%
4202.21.00	Handbags, including those without handles with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.22.00	Handbags, including those without handles with outer surface of plastic sheeting or of textile materials.	"	50%
4202.29.00	Handbags, including those without handles of other materials.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
4202.31.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.32.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of plastic sheeting or of textile materials.	"	50%
4202.39.00	Articles of a kind normally carried in the pocket or in the handbag with outer surface of other materials.	"	50%
4202.91.00	Other articles with outer surface of leather, of composition leather or of patent leather.	"	50%
4202.92.00	Other articles with outer surface of plastic sheeting or of textile material.	"	50%
4202.99.00	Other articles with outer surface of other materials.	"	50%
4203.10.00	Articles of apparel of leather or of composition leather.	"	50%
4203.21.90	Other gloves, specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	"	50%
4203.29.00	Other articles, mittens and mitts, of leather or of composition leather.	"	50%
4203.30.00	Belts and bandoliers of leather or of composition leather.	"	50%
4203.40.00	Other clothing accessories of leather or of composition leather.	"	50%
4303.10.00	Articles of apparel and clothing accessories of furskin.	"	50%
4303.90.90	Other articles of furskin other than for use in industrial machinery.	"	50%
4304.00.90	Other artificial fur and articles thereof other than for use in industrial machinery.	Taxable Value	50%
4420.90.00	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture not falling in Chapter 94.	"	35%
4902.10.20	Second-hand newspapers, journals and periodicals appearing at least four times a week.	"	75%
4902.90.20	Other secondhand newspapers, journals and periodicals.	"	75%
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	"	35%
5309.11.10	Canvas, woven, containing 85% or more by weight of flax, unbleached or bleached.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
5309.11.90	Other woven fabrics of flax containing 85% or more by weight of flax, unbleached or bleached.	"	50%
5309.19.10	Other canvas containing 85% or more by weight of flax, unbleached or bleached.	"	50%
5309.19.90	Other woven fabrics of flax, containing 85% or more by weight of flax.	"	50%
5309.21.00	Woven fabrics of flax, containing less than 85% by weight of flax, unbleached or bleached.	"	50%
5309.29.00	Other woven fabrics of flax, containing less than 85% by weight of flax.	"	50%
5701.10.00	Carpets and other textile floor coverings, knotted, of wool or fine animal hair.	"	50%
5701.90.00	Carpets and other textile floor coverings, knotted, of other textile materials.	"	50%
6301.10.00	Electric blankets.	"	100%
6309.00.00	Worn clothing and other worn articles.	"	50%
6505.10.00	Hair nets of any material whether or not lined or trimmed.	"	75%
6702.10.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of plastics.	"	50%
6702.90.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit of other materials.	"	50%
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	"	75%
6704.11.00	Complete wigs of synthetic textile materials.	"	75%
6704.19.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of synthetic textile materials other than complete wigs.	Taxable Value	75%
6704.20.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of human hair.	"	75%
6704.90.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of animal hair or of textile materials; articles of human hair not elsewhere specified or included.	"	75%
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	"	50%
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares.	"	50%
7018.20.00	Glass microspheres not exceeding 1 mm in diameter	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
7018.90.00	Glass articles, glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery.	"	50%
7101.10.00	Natural pearls.	"	25%
7101.21.00	Cultured pearls; unworked.	"	25%
7101.22.00	Cultured pearls; worked.	"	25%
7102.10.00	Unsorted diamonds, whether or not worked, but not mounted or set.	"	25%
7102.31.00	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted.	"	25%
7102.39.00	Other worked non-industrial diamonds, not mounted or set.	"	25%
7103.10.00	Precious stones (other than diamonds) and semi-precious stones unworked or simply sawn or roughly shaped.	"	25%
7103.91.00	Rubies, sapphires and emeralds otherwise worked.	"	25%
7103.99.00	Other precious stones (other than diamonds) and semi-precious stones, otherwise worked.	"	25%
7104.10.00	Piezo-electric quartz being synthetic or reconstructed precious or semi-precious stones.	"	25%
7104.20.00	Other synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped.	"	25%
7104.90.00	Other synthetic or reconstructed precious or semi-precious stones, worked.	"	25%
7106.10.00	Silver in powder form.	"	25%
7106.91.00	Unwrought silver, including silver plated with gold or platinum.	"	25%
7106.92.00	Semi-manufactured silver, including silver plated with gold or platinum.	"	25%
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	"	25%
7108.11.00	Non-monetary gold (including gold plated with platinum) in powder form.	Taxable Value	25%
7108.12.00	Non-monetary gold (including gold plated with platinum) in other unwrought forms.	"	25%
7108.13.00	Non-monetary gold (including gold plated with platinum) in other semi-manufactured forms.	"	25%
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	"	25%
7110.11.00	Platinum, unwrought or in powder form.	"	25%
7110.19.00	Platinum, in semi-manufactured form.	"	25%
7110.21.00	Palladium, unwrought or in powder form.	"	25%
7110.29.00	Palladium, in semi-manufactured form.	"	25%
7110.31.00	Rhodium, unwrought or in powder form.	"	25%
7110.39.00	Rhodium, in semi-manufactured form.	"	25%
7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form.	"	25%
7110.49.00	Iridium, osmium and ruthenium in semi-manufactured form.	"	25%

FIRST SCHEDULE -- (Contd.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	"	25%
7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.	"	25%
7112.20.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	"	25%
7112.90.00	Waste and scrap of other precious metals or of metal clad with precious metals excluding gold and platinum.	"	25%
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.	"	25%
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with precious metal.	"	25%
7113.20.00	Articles of jewellery and parts thereof, of base metal clad with precious metal.	"	25%
7114.11.00	Articles of goldsmith's or silversmith's wares and parts thereof, of silver, whether or not plated or clad with other precious metal.	"	25%
7114.19.00	Articles of goldsmith's or silversmith's wares and parts thereof, of other precious metal, whether or not plated or clad with precious metal.	"	25%
7114.20.00	Articles of goldsmith's or silversmith's wares and parts thereof, of base metal clad with precious metal.	"	25%
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum.	"	25%
7115.90.00	Other articles of precious metal or of metal clad with precious metal except catalyst in the form of wire cloth or grill, of platinum.	"	25%
7116.10.00	Articles of natural or cultured pearls.	Taxable Value	25%
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).	"	25%
7117.11.00	Cuff-links and studs, plated with precious stones.	"	25%
7117.19.00	Imitation jewellery of base metal, whether or not plated with precious metal.	"	25%
7117.90.10	Imitation jewellery of plastics.	"	25%
7117.90.20	Imitation jewellery of wood.	"	25%
7117.90.30	Imitation jewellery of ceramic.	"	25%
7117.90.40	Imitation jewellery of glass.	"	25%
7117.90.90	Imitation jewellery of other materials.	"	25%
8308.10.00	Hooks, eyes and eyelets of base metal.	"	35%
8308.20.00	Tubular or bifurcated rivets of base metal.	"	35%
8308.90.10	Beads and spangles of base metal.	"	25%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8308.90.90	Clasps, frames with clasps, buckles, buckle-clasps, and the like and parts thereof, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles.	"	35%
8418.10.10	Unassembled, combined refrigerator-freezer, fitted with separate external doors.	"	35%
8418.10.20	Assembled or partly assembled combined refrigerator-freezer, fitted with separate external doors.	"	35%
8418.21.10	Unassembled, compression-type household type refrigerators, electrical.	"	35%
8418.21.20	Assembled or partly assembled compression-type household refrigerators, electrical.	"	35%
8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.	"	35%
8418.21.40	Assembled or partly assembled compression-type household refrigerators, non-electrical.	"	35%
8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.	"	35%
8418.22.20	Assembled or partly assembled absorption-type household refrigerators, electrical.	"	35%
8418.29.10	Other unassembled, household type refrigerators, electrical.	"	35%
8418.29.20	Other assembled or partly assembled, household type refrigerators, electrical.	"	35%
8418.29.30	Other unassembled household type refrigerators, non-electrical.	"	35%
8418.29.40	Other assembled or partly assembled, household type refrigerators, non-electrical.	"	35%
8418.30.10	Unassembled freezers of the chest type, not exceeding 800 l capacity.	"	35%
8418.30.20	Assembled or partly assembled freezers of the chest type, not exceeding 800 l capacity.	Taxable Value	35%
8418.40.10	Unassembled freezers of the upright type, not exceeding 900 l capacity.	"	35%
8418.40.20	Assembled or partly assembled freezers of the upright type, not exceeding 900 l capacity.	"	35%
8418.50.10	Unassembled refrigerating or freezing display counters, cabinets, show-cases and the like.	"	35%
8418.50.20	Assembled or partly assembled refrigerating or freezing display counters, cabinets, show-cases and the like.	"	35%
8418.61.10	Unassembled compression type refrigerating or freezing equipment; heat pumps, whose condensers are heat exchangers.	"	35%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8418.61.20	Assembled or partly assembled compression type refrigerating or freezing equipment and heat pumps, whose condensers are heat exchangers.	"	35%
8418.69.10	Other unassembled refrigerators, freezers and other refrigerating or freezing equipment and heat pumps other than air conditioning machines of heading No. 84.15.	"	35%
8418.69.20	Other assembled or partly assembled refrigerators, freezers and other refrigerating or freezing equipment and heat pumps other than air conditioning machines of heading No. 84.15.	"	35%
8418.91.00	Furniture designed to receive refrigerating or freezing equipment.	"	35%
8418.99.00	Other parts of refrigerating or freezing equipment.	"	35%
8422.11.00	Household type dish washing machines.	"	100%
8425.11.00	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles powered by electric motor.	"	35%
8425.19.00	Other Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles.	"	35%
8425.20.00	Pit-head winding gear; winches specially designed for use underground.	"	35%
8425.31.00	Winches and capstans, powered by electric motors.	"	35%
8425.39.00	Other winches and capstans.	"	35%
8425.41.00	Built-in jacking systems of a type used in garages.	"	35%
8425.42.00	Other jacks and hoists, hydraulic.	"	35%
8425.49.00	Other jacks; hoists of a kind used for raising vehicles.	"	35%
8426.11.00	Overhead travelling cranes on fixed supports.	"	35%
8426.12.00	Mobile lifting frames on tyres and straddle carriers.	Taxable Value	35%
8426.19.00	Other travelling cranes; transporter cranes, gantry cranes and bridge cranes.	"	35%
8426.20.00	Tower cranes.	"	35%
8426.30.00	Portal or pedestal jib cranes.	"	35%
8426.49.00	Other self propelled machinery, not on tyres.	"	35%
8426.91.00	Other machinery designed for mounting on road vehicles.	"	35%
8426.99.10	Ships derricks.	"	35%
8426.99.90	Other derricks and cranes and cable cranes.	"	35%
8428.10.00	Lifts and skip hoists.	"	35%
8428.20.00	Pneumatic elevators and conveyors.	"	35%
8428.31.00	Continuous action elevators and conveyors, for goods or materials specially designed for underground use.	"	35%

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Tariff No.	Tariff Description	Quantity	Rate of Tax
8428.32.00	Bucket type continuous action elevators and conveyors, for goods or materials.	"	35%
8428.33.00	Belt type continuous action elevators and conveyors, for goods or materials.	"	35%
8428.39.00	Other continuous action elevators and conveyors, for goods or materials.	"	35%
8428.40.00	Escalators and moving walkways.	"	35%
8428.50.00	Mine wagon pushers, locomotive or wagon tracers, wagon tippers and similar railway wagon handling equipment.	"	35%
8428.60.00	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars.	"	35%
8428.90.00	Other lifting, handling or unloading machinery.	"	35%
8431.10.00	Parts suitable for use solely or principally with the machinery of heading No. 84.25.	"	35%
8431.31.00	Parts of lifts, skip hoists or escalators.	"	35%
8431.39.00	Parts suitable for use solely or principally with the machinery of heading No. 84.28.	"	35%
8441.10.10	Apparatus for cutting photographic prints on paper or paperboard mounts.	"	35%
8450.11.00	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic.	"	100%
8450.12.00	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier.	"	100%
8450.19.00	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg.	"	100%
8451.21.00	Drying machines, each of a dry linen capacity not exceeding 10 kg.	"	100%
8471.10.00	Analogue or hybrid automatic data processing machines.	Taxable Value	35%
8471.20.00	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined.	"	35%
8471.91.00	Digital processing units, whether or not presented with the rest of a system, which may contain in the same housing one or two of the following types of unit: storage units, input units, output units.	"	35%
8471.92.00	Input or output units, whether or not presented with the rest of a system and whether or not containing storage units in the same housing.	"	35%

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Tariff No.	Tariff Description	Quantity	Rate of Tax
8471.93.00	Storage units, whether or not presented with the rest of the system.	"	35%
8471.99.00	Other automatic data processing machines and units thereof.	"	35%
8476.11.00	Automatic goods-vending machines incorporating heating or refrigerating devices.	"	35%
8476.19.00	Other automatic goods-vending machines.	"	35%
8476.90.00	Parts of machines of heading No. 84.76.	"	35%
8509.10.00	Vacuum cleaners with self-contained electric motor.	"	100%
8509.20.00	Floor polishers with self-contained electric motor.	"	100%
8509.30.00	Kitchen waste disposers.	"	100%
8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors.	"	100%
8509.80.00	Other electro-mechanical domestic appliances.	"	100%
8509.90.00	Parts of electro-mechanical domestic appliances.	"	100%
8516.31.00	Electro-thermic hair dryers.	"	100%
8516.32.00	Other electro-thermic hair dressing apparatus.	"	100%
8516.33.00	Electro-thermic hand drying apparatus.	"	35%
8516.40.10	Unassembled electric smoothing irons.	"	100%
8516.40.90	Assembled or partly assembled electric smoothing irons.	"	100%
8518.10.00	Microphones and stands therefor	"	100%
8518.21.00	Single loudspeakers, mounted in their enclosures.	"	100%
8518.22.00	Multiple loudspeakers, mounted in the same enclosure.	"	100%
8518.29.00	Other loudspeakers whether or not mounted in their enclosures.	"	100%
8518.30.00	Headphones, earphones and combined microphone/speakers sets.	"	100%
8518.40.00	Audio-frequency electric amplifiers.	"	100%
8518.50.00	Electric sound amplifier sets.	"	100%
8518.90.00	Parts of the goods falling within heading No. 85.18.	"	100%
8519.10.00	Coin or disc-operated record-players.	Taxable Value	100%
8519.21.10	Unassembled record-players without loud speakers.	"	100%
8519.21.90	Assembled or partly assembled record-players without loud speakers.	"	100%
8519.29.10	Other unassembled record-players.	"	100%
8519.29.90	Other assembled or partly assembled record-players.	"	100%
8519.31.10	Unassembled turntables (record-decks) with automatic record changing mechanism.	"	100%
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic record changing mechanism.	"	100%
8519.39.10	Other unassembled turntables (record-decks).	"	100%

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Tariff No.	Tariff Description	Quantity	Rate of Tax
8519.39.90	Other assembled or partly assembled turntables (record-decks).	"	100%
8519.40.00	Transcribing machines.	"	100%
8519.91.00	Cassette type sound reproducing apparatus.	"	100%
8519.99.00	Other sound reproducing apparatus.	"	100%
8520.10.00	Dictating machines not capable of operating without an external source of power.	"	100%
8520.20.00	Telephone answering machines.	"	100%
8520.31.00	Cassette type magnetic tape recorders incorporating sound reproducing apparatus.	"	100%
8520.39.00	Other magnetic tape recorders incorporating sound reproducing apparatus.	"	100%
8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	"	100%
8521.10.10	Unassembled magnetic tape-type video recording or reproducing apparatus.	"	100%
8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus.	"	100%
8521.90.10	Other unassembled video recording or reproducing apparatus.	"	100%
8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus.	"	100%
8522.10.00	Pick-up cartridges being parts and accessories of apparatus of headings Nos. 85.19 to 85.21.	"	100%
8522.90.00	Other parts and accessories of apparatus of headings Nos. 85.19 to 85.21.	"	100%
8523.11.10	Magnetic tapes of a width not exceeding 4 mm, unmounted for the manufacture of cassette tapes.	"	35%
8523.11.90	Other magnetic tapes of a width not exceeding 4 mm.	"	35%
8523.12.00	Magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm.	"	35%
8523.13.00	Magnetic tapes of a width exceeding 6.5 mm.	"	35%
8523.20.00	Magnetic discs being prepared unrecorded media for sound recording or similar recording or other phenomena, other than products of Chapter 37.	Taxable Value	35%
8523.90.00	Other prepared unrecorded media for sound recording or similar recording or other phenomena, other than products of Chapter 37.	"	35%
8524.21.90	Other recorded magnetic tapes of a width not exceeding 4 mm.	"	50%
8524.22.90	Other recorded magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm.	"	50%
8524.23.90	Other recorded magnetic tapes of a width exceeding 6.5 mm.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8524.90.90	Other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.	"	50%
8525.30.80	Television cameras.	"	100%
8527.11.10	Unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	"	40%
8527.11.90	Assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	"	60%
8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	"	40%
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	"	60%
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	"	60%
8527.21.90	Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	"	60%
8527.29.10	Other Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.	"	60%
8527.29.90	Other assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.	Taxable Value	60%
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	"	60%
8527.31.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	"	60%

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Tariff No.	Tariff Description	Quantity	Rate of Tax
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	"	60%
8527.32.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	"	60%
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	"	60%
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	"	60%
8528.10.10	Unassembled colour television receivers (including video monitors and video projectors).	"	80%
8528.10.90	Assembled or partly assembled colour television receivers (including video monitors and video projectors).	"	80%
8528.20.10	Unassembled black and white or other monochrome television receivers (including video monitors and video projectors).	"	80%
8528.20.90	Assembled or partly assembled black and white or other monochrome television receivers (including video monitors and video projectors).	"	80%
8529.10.00	Aerials and aerial reflectors of all kinds; parts suitable for use therewith.	"	100%
8529.50.00	Other parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.	"	100%
8540.11.00	Cathode-ray colour television picture tubes, including video monitor cathode-ray tubes.	"	100%
8540.12.00	Cathode-ray black and white or other monochrome television picture tubes, including video monitor cathode-ray tubes. Taxable Value		100%
8541.10.00	Diodes other than photosensitive or light emitting diodes.	"	100%
8541.21.00	Transistors, other than photosensitive transistors with a dissipation rate of less than 1 W.	"	100%
8541.29.00	Other transistors, other than photosensitive transistors.	"	100%
8541.30.00	Thyristors, diacs and triacs, other than photosensitive devices.	"	100%
8543.80.10	Mixing units for sound reproductions.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8702.10.11	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel) unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	30%
8702.10.12	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 c.c.	"	35%
8702.10.13	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	"	35%
8702.10.14	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	55%
8702.10.15	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	"	70%
8702.10.16	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	85%
8702.10.17	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	85%
8702.10.18	Vehicles (i.e. buses), with seating capacity of 14 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	"	85%
8702.90.11	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	30%
8702.90.12	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1000 c.c.	"	35%
8702.90.13	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c.	"	35%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8702.90.14	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	"	35%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	55%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	"	70%
8702.90.17	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	85%
8702.90.18	Vehicles (i.e. buses) with seating capacity of 14 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	85%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	"	85%
8703.21.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity not exceeding 1000 c.c., unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	20%
8703.21.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity not exceeding 1000 c.c.	"	20%
8703.22.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	20%
8703.22.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c.	"	20%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8703.23.11	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	35%
8703.23.12	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	"	35%
8703.23.21	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	50%
8703.23.22	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	50%
8703.23.31	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	120%
8703.23.32	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	"	120%
8703.23.41	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	210%
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	210%

FIRST SCHEDULE -- (CONTO.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8703.23.51	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	210%
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	210%
8703.24.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	210%
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 c.c.	"	210%
8703.31.11	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity not exceeding 1000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	20%
8703.31.12	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1000 c.c.	"	20%
8703.31.21	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	20%
8703.31.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 c.c. but not exceeding 1500 c.c.	"	20%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8703.32.11	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	35%
8703.32.12	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 c.c. but not exceeding 1800 c.c.	"	35%
8703.32.21	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	50%
8703.32.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 c.c. but not exceeding 2000 c.c.	"	50%
8703.32.31	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	120%
8703.32.32	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 c.c. but not exceeding 2250 c.c.	"	120%
8703.32.41	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	Taxable Value	210%
8703.32.42	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 c.c. but not exceeding 2500 c.c.	"	210%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
8703.33.11	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	210%
8703.33.12	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 c.c. but not exceeding 3000 c.c.	"	210%
8703.33.21	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), unassembled, of a cylinder capacity exceeding 3000 c.c., for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	"	210%
8703.33.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 c.c.	"	210%
8716.90.10	Axles, including stub axles.	"	50%
8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	"	100%
8903.91.00	Sailboats without auxilliary motor.	"	100%
8903.92.00	Motorboats; other than outboard motorboats.	"	100%
8903.99.00	Other yachts and vessels for pleasure or sports, excluding rowing boats and canoes.	"	100%
9006.20.00	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms.	"	100%
9006.40.00	Instant print cameras.	"	100%
9006.51.00	Other cameras with a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm.	"	100%
9006.52.00	Other cameras, for roll film of a width less than 35 mm.	Taxable Value	100%
9006.53.00	Other cameras, for roll film of a width of 35 mm.	"	100%
9006.59.00	Other photographic cameras (other than cinematographic).	"	100%
9006.61.00	Discharge lamp ("electronic") flashlight apparatus.	"	100%
9006.62.00	Flashbulbs, flashcubes and the like.	"	100%
9006.69.00	Other photographic flashlight apparatus.	"	100%
9006.91.00	Parts and accessories for photographic cameras.	"	100%
9006.99.00	Other parts and accessories for goods of heading No. 90.06.	"	100%
9007.11.00	Cinematographic cameras for film of less than 16 mm width or for double 8 mm film.	"	100%

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Tariff No.	Tariff Description	Quantity	Rate of Tax
9007.19.00	Other cinematographic cameras.	"	100%
9007.21.00	Cinematographic projectors for film of less than 16 mm width.	"	100%
9007.29.00	Other cinematographic projectors.	"	100%
9007.91.00	Parts and accessories for cinematographic cameras.	"	100%
9007.92.00	Parts and accessories for projectors.	"	100%
9008.10.00	Slide projectors.	"	100%
9008.20.00	Microfilm, microfiche or microform readers, whether or not capable of producing copies.	"	100%
9008.30.00	Other image projectors.	"	100%
9008.40.00	Photographic (other than cinematographic) enlargers and reducers.	"	100%
9008.90.00	Parts and accessories of articles of heading No. 90.08.	"	100%
9010.10.00	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	"	35%
9010.20.00	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes.	"	35%
9010.30.00	Projection screens.	"	100%
9010.90.00	Parts and accessories of articles of heading No. 90.10	"	100%
9032.10.00	Thermostats.	"	50%
9032.20.00	Manostats.	"	50%
9032.81.00	Hydraulic or pneumatic automatic regulating or controlling instruments and apparatus.	"	50%
9032.89.00	Other automatic regulating or controlling instruments and apparatus.	"	50%
9032.90.00	Parts and accessories of goods of tariff heading No. 90.32.	"	50%
9101.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with mechanical display only.	"	50%
9101.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility, with opto-electronic display only.	Taxable Value	50%
9101.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	"	50%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	"	50%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	"	50%

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Tariff No.	Tariff Description	Quantity	Rate of Tax
9101.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, battery or accumulator powered.	"	50%
9101.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	"	50%
9102.11.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with mechanical display only other than those of heading No. 91.01.	"	50%
9102.12.00	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility with opto-electronic display only other than those of heading No. 91.01.	"	50%
9102.19.00	Other wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	"	50%
9102.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility with automatic winding other than those of heading No. 91.01.	"	50%
9102.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility other than those of heading No. 91.01.	"	50%
9102.91.00	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01, battery or accumulator powered.	"	50%
9102.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	"	50%
9103.10.00	Clocks with watch movements, excluding clocks of heading No. 91.04, battery or accumulator powered.	"	50%
9103.90.00	Other clocks with watch movements, excluding clocks of heading No. 91.04.	"	50%
9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	Taxable Value	50%
9105.11.00	Alarm clocks, battery, accumulator or mains powered.	"	50%
9105.19.00	Other alarm clocks.	"	50%
9105.21.00	Wall clocks, battery, accumulator or mains powered.	"	50%
9105.29.00	Other wall clocks.	"	50%
9105.91.00	Other clocks, battery, accumulator or mains powered.	"	50%
9105.99.00	Other clocks.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
9108.11.00	Watch movements, complete and assembled, battery or accumulator powered with mechanical display only or with a device to which a mechanical display can be incorporated.	"	50%
9108.12.00	Watch movements, complete and assembled, battery or accumulator powered with opto-electronic display only.	"	50%
9108.19.00	Other watch movements, complete and assembled, battery or accumulator powered.	"	50%
9108.20.00	Watch movements, complete and assembled, with automatic winding.	"	50%
9108.91.00	Other watch movements, complete and assembled measuring 33.8 mm or less.	"	50%
9108.99.00	Other watch movements, complete and assembled.	"	50%
9109.11.00	Clock movements, complete and assembled, battery, accumulator or mains powered, of alarm clocks.	"	50%
9109.19.00	Other clock movements, complete and assembled, battery, accumulator or mains powered.	"	50%
9109.90.00	Other clock movements, complete and assembled.	"	50%
9110.11.00	Complete watch movements, unassembled or partly assembled (movement sets).	"	50%
9110.12.00	Incomplete watch movements, assembled.	"	50%
9110.19.00	Watch rough movements.	"	50%
9110.90.00	Complete clock movements, unassembled or partly assembled, incomplete clock movements, assembled, and rough clock movements.	"	50%
9111.10.00	Watch cases and parts thereof of precious metal or of metal clad with precious metal.	"	50%
9111.20.00	Watch cases and parts thereof of base metal, whether or not gold or silver-plated.	"	50%
9111.80.00	Other watch cases.	"	50%
9111.90.00	Parts of watch cases.	"	50%
9112.10.00	Clock cases and cases of a similar type for other goods of this Chapter, of metal.	"	50%
9112.80.00	Other clock cases and cases of a similar type for other goods of this Chapter, other than metal cases.	Taxable Value	50%
9113.10.00	Watch straps, watch bands and watch bracelets and parts thereof, of precious metal or of metal clad with precious metal.	"	75%
9113.20.00	Watch straps, watch bands and watch bracelets of base metal, whether or not gold or silver plated.	"	50%
9112.90.00	Parts of clock cases and cases of a similar type for other goods of this Chapter.	"	50%

FIRST SCHEDULE -- (CONTD.)

Tariff No.	Tariff Description	Quantity	Rate of Tax
9114.10.00	Springs, including hair-springs for clocks or watches.	"	50%
9114.20.00	Jewels, for clocks or watches.	"	50%
9114.30.00	Dials, for clocks or watches.	"	50%
9114.40.00	Plates and bridges, for clocks or watches.	"	50%
9114.90.00	Other parts, for clocks or watches.	"	50%
9405.30.00	Lighting sets of a kind used for Christmas trees.	"	75%
9504.10.00	Video games of a kind used with a television receiver.	"	75%
9504.20.00	Articles and accessories for billiards.	"	75%
9504.30.00	Other games, coin or disc-operated, other than bowling alley equipment.	"	75%
9504.90.00	Other articles for funfair, table or parlour games, including pintable, special tables for casino games and automatic bowling alley equipment.	"	75%
9505.10.00	Articles for christmas festivities.	"	75%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	"	75%
9506.40.00	Articles and equipment for table-tennis (excluding rackets and balls).	"	75%
9601.10.00	Worked ivory and articles of ivory.	"	50%
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	"	50%
9602.00.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading No. 35.03) and articles of unhardened gelatin.	"	50%
9613.10.00	Pocket lighters, gas fuelled, non-refillable.	"	75%
9613.20.00	Pocket lighters, gas fuelled, refillable.	"	75%
9613.30.00	Table lighters	"	75%
9613.80.00	Other lighters	"	75%
9613.90.00	Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	Taxable Value	75%
9614.10.00	Roughly shaped blocks of wood or root, for the manufacture of smoking pipes.	"	75%
9614.20.00	Smoking pipes and pipe bowls.	"	75%
9614.90.00	Cigar or cigarette holders, and parts thereof.	"	75%
9616.10.00	Scent sprays and similar toilet sprays, and mounts and heads therefor.	"	35%

SECOND SCHEDULE

(S. 2)

EXEMPT GOODS

Heading No.	Tariff No.	Tariff Description
01.01	0101.11.00	Live pure-bred breeding horses.
	0101.19.00	Other live horses.
	0101.20.00	Live asses, mules and hinnies.
01.02	0102.10.00	Live pure-bred breeding bovine animals.
	0102.90.00	Other live bovine animals.
01.03	0103.10.00	Live pure-bred breeding swine.
	0103.91.00	Other live swine weighing less than 50 kg.
	0103.92.00	Other live swine weighing 50 kg or more.
01.04	0104.10.00	Live sheep.
	0104.20.00	Live goats.
01.05	0105.11.00	Live fowls of the species <i>Gallus domesticus</i> , weighing not more than 185g.
	0105.19.00	Ducks, geese, turkeys and guinea fowls, weighing not more than 185g.
	0105.91.00	Live fowls of the species <i>Gallus domesticus</i> , weighing more than 185g.
	0105.99.00	Ducks, geese, turkeys and guinea fowls, weighing more than 185g.
01.06	0106.00.10	Other live animals, of a kind mainly used for human food, not elsewhere specified.
	0106.00.20	Other live animals, not elsewhere specified, for other purposes.
02.01	0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.
	0201.20.00	Other cuts with bone in of bovine animals, fresh or chilled.
	0201.30.00	Boneless meat of bovine animals, fresh or chilled.
02.02	0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.
	0202.20.00	Other cuts with bone in of bovine animals, frozen.
	0202.30.00	Boneless meat of bovine animals, frozen.
02.03	0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.
	0203.12.00	Hams, shoulders and cuts thereof, with bone in of swine, fresh or chilled.
	0203.19.00	Other meat of swine, fresh or chilled.
	0203.21.00	Carcasses and half-carcasses of swine, frozen.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.
	0203.29.00	Other meat of swine, frozen
02.04	0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.
	0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.
	0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.
	0204.23.00	Boneless meat of sheep, fresh or chilled.
	0204.30.00	Carcasses and half-carcasses of lamb, frozen.
	0204.41.00	Carcasses and half-carcasses of sheep, frozen.
	0204.42.00	Other cuts with bone in of sheep, frozen.
	0204.43.00	Boneless meat of sheep, frozen.
	0204.50.00	Meat of goats, fresh, chilled or frozen.
02.05	0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.
02.06	0206.10.00	Edible offal of bovine animals, fresh or chilled.
	0206.21.00	Tongues of bovine animals, frozen.
	0206.22.00	Livers of bovine animals, frozen.
	0206.29.00	Other edible offal, of bovine animals, frozen
	0206.30.00	Edible offal of swine, fresh or chilled.
	0206.41.00	Livers of swine, frozen.
	0206.49.00	Other edible offal of swine, frozen.
	0206.80.00	Edible offal of horses, asses, mules, goats and sheep, fresh or chilled.
	0206.90.00	Edible offal of sheep, goats, horses, asses & hinnies, frozen.
02.07	0207.10.00	Poultry not cut in pieces, fresh or chilled.
	0207.21.00	Fowls of the species <i>Gallus domesticus</i> , frozen.
	0207.22.00	Turkeys not cut in pieces, frozen.
	0207.23.00	Ducks, geese and guinea fowls not cut in pieces, frozen.
	0207.31.00	Fatty livers of geese or ducks, fresh or chilled.
	0207.39.00	Other poultry cuts and offal, fresh or chilled.
	0207.41.00	Poultry cuts and offal, other than livers, of fowls of the species, <i>Gallus domesticus</i> , frozen
	0207.42.00	Poultry cuts and offal other than livers, of turkeys, frozen.
	0207.43.00	Poultry cuts and offal other than livers, of ducks, geese or guinea fowls, frozen.
	0207.50.00	Poultry livers, frozen.
02.08	0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.
	0208.20.00	Frogs' legs, fresh, chilled or frozen.
	0208.90.00	Other meat and edible meat, offal, fresh, chilled or frozen.
02.09	0209.00.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.
02.10	0210.20.00	Meat and edible meat offal, of bovine animals, salted, in brine, dried or smoked.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0210.90.00	Other meat and edible meat offal, including edible flours and meal, salted, in brine, dried or smoked.
03.01	0301.10.00	Ornamental live fish.
	0301.91.00	Live trout.
	0301.92.00	Live eels.
	0301.93.00	Live carp.
	0301.99.00	Other live fish.
03.02	0302.11.00	Trout, fresh or chilled.
	0302.12.00	Salmon, fresh or chilled.
	0302.19.00	Other salmonidae, fresh or chilled.
	0302.21.00	Halibut, fresh or chilled.
	0302.22.00	Plaice, fresh or chilled
	0302.23.00	Sole, fresh or chilled.
	0302.29.00	Other flat fish, fresh or chilled.
	0302.31.00	Albacore or longfinned tunas, fresh or chilled.
	0302.32.00	Yellowfin tunas, fresh or chilled.
	0302.33.00	Skipjack or stripe-bellied bonito, fresh or chilled.
	0302.39.00	Other tunas, fresh or chilled.
	0302.40.00	Herrings, fresh or chilled.
	0302.50.00	Cod, fresh or chilled.
	0302.61.00	Sardines, sardinella, brisling or sprats, fresh or chilled.
	0302.62.00	Haddock, fresh or chilled.
	0302.63.00	Coalfish, fresh or chilled.
	0302.64.00	Mackerel, fresh or chilled.
	0302.65.00	Dogfish and other sharks, fresh or chilled.
	0302.66.00	Eels, fresh or chilled.
	0302.69.00	Other fish, fresh or chilled.
	0302.70.00	Fish livers and roes, fresh or chilled.
03.03	0303.10.00	Pacific salmon, frozen.
	0303.21.00	Trout, frozen.
	0303.22.00	Atlantic salmon and Danube salmon, frozen.
	0303.29.00	Other salmonidae, frozen.
	0303.31.00	Halibut, frozen.
	0303.32.00	Plaice, frozen.
	0303.33.00	Sole, frozen.
	0303.39.00	Other flat fish, frozen.
	0303.41.00	Albacore or longfinned tunas (<i>Thunnus alalunga</i>), frozen.
	0303.42.00	Yellowfin tunas (<i>Thunnus albacares</i>), frozen.
	0303.43.00	Skipjack or stripe-bellied bonito, frozen.
	0303.49.00	Other tunas, frozen.
	0303.50.00	Herrings, frozen.
	0303.60.00	Cod, frozen.
	0303.71.00	Sardines, frozen.
	0303.72.00	Haddocks, frozen.
	0303.73.00	Coalfish, frozen.
	0303.74.00	Mackerel, frozen.
	0303.75.00	Dogfish and other sharks, frozen.
	0303.76.00	Eels, frozen.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0303.77.00	Sea bass, frozen.
	0303.78.00	Hake, frozen.
	0303.79.00	Other fish, frozen.
	0303.80.00	Fish livers and roes, frozen.
03.04	0304.10.00	Fish fillets , fresh or chilled.
	0304.20.00	Fish fillets, frozen.
	0304.90.00	Other fish meat, fresh, chilled or frozen.
03.05	0305.10.00	Fish meal fit for human consumption.
	0305.20.00	Fish livers and roes, dried, smoked, salted or in brine.
	0305.30.00	Fish fillets, dried, salted or in brine, but not smoked.
	0305.41.00	Smoked salmon, including fillets.
	0305.42.00	Smoked Herrings, including fillets.
	0305.49.00	Other smoked fish, including fillets.
	0305.51.00	Cod, dried, whether or not salted, but not smoked.
	0305.59.00	Other dried fish, whether or not salted but not smoked.
	0305.61.00	Herrings, salted, but not dried or smoked, in brine.
	0305.62.00	Cod, salted but not dried or smoked, in brine.
	0305.63.00	Anchovies, salted but not dried or smoked, in brine.
	0305.69.00	Other fish, salted but not dried or smoked, and fish in brine.
03.06	0306.11.00	Rock lobster and other sea crawfish, frozen.
	0306.12.00	Lobsters, frozen.
	0306.13.00	Shrimps and prawns, frozen.
	0306.14.00	Crabs, frozen.
	0306.19.00	Other crustaceans, frozen.
	0306.21.00	Rock lobster and other sea crawfish, not frozen.
	0306.22.00	Lobsters, not frozen.
	0306.23.00	Shrimps and prawns, not frozen.
	0306.24.00	Crabs, not frozen.
	0306.29.00	Other crustaceans, not frozen.
03.07	0307.10.00	Oysters, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine.
	0307.21.00	Scallops, live, fresh or chilled.
	0307.29.00	Other scallops, excluding live, fresh or chilled scallops.
	0307.31.00	Mussels, live, fresh or chilled.
	0307.39.00	Other mussels, excluding live, fresh or chilled mussels.
	0307.41.00	Cuttle fish and squid, live, fresh or chilled.
	0307.49.00	Other cuttle fish and squid, excluding live, fresh or chilled mussels.
	0307.51.00	Octopus, live, fresh or chilled.
	0307.59.00	Other octopus, excluding live, fresh or chilled octopus.
	0307.60.00	Snails, other than sea snails.
	0307.91.00	Other molluscs, live, fresh or chilled.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0307.99.00	Other molluscs, excluding live, fresh or chilled molluscs.
04.01	0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter of a fat content, by weight, not exceeding 1%.
	0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter of a fat content, by weight, exceeding 1% but not exceeding 6%.
	0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter of a fat content, by weight, exceeding 6%.
04.02	0402.29.10	Milk and cream, in powder or granules or other solid forms of a fat content by weight exceeding 1.5% specially prepared for infants.
	0402.99.10	Other milk and cream, concentrated or containing added sugar or other sweetening matter, specially prepared for infants.
04.07	0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.
04.08	0408.11.00	Egg-yolks, dried.
	0408.19.00	Egg yolks, other than dried.
	0408.91.00	Birds' eggs, not in shell, dried.
	0408.99.00	Birds' eggs, not in shell, other than dried.
04.09	0409.00.00	Natural honey.
05.01	0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.
05.02	0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof.
	0502.90.00	Badger hair and other brush making hair and waste thereof.
05.03	0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
05.04	0504.00.10	Sausage casings of animals.
	0504.00.90	Guts, bladders and stomachs of animals.
05.05	0505.10.00	Feathers of a kind used for stuffing; down.
	0505.90.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges), not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.06	0506.10.00	Ossein and bones treated with acid.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0506.90.00	Other bones, horn-cores, unworked, defatted, simply prepared (but not cut to shape), degelatinised; powder and waste of these products.
05.07	0507.10.10 0507.10.20 0507.10.30	Ivory, elephant. Teeth, hippopotamus. Horn, rhinoceros.
05.07	0507.10.40 0507.10.90 0507.90.00	Other ivory. Ivory powder and waste. Tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.
05.08	0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape; powder and waste thereof.
05.09	0509.00.00	Natural sponges of animal origin.
05.10	0510.00.10 0510.00.90	Ambergris, castoreum, civet and musk; cantharides. Bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.
05.11	0511.10.00 0511.91.10 0511.91.20 0511.91.90 0511.99.10 0511.99.20 0511.99.90	Bovine semen. Fish waste. Fish ova. Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3. Animal semen other than bovine semen. Sinews and tendons; parings and similar waste of raw hides and skins. Other animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
06.01	0601.10.00 0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant. Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots.
06.02	0602.10.00 0602.20.00 0602.30.00 0602.40.00 0602.91.00	Unrooted cuttings and slips of live plants. Edible fruit or nut trees, shrubs and bushes, grafted or not. Rhododendrons and azaleas, grafted or not. Roses, grafted or not. Mushroom spawn.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0602.99.00	Other live plants (including their roots), cuttings and slips.
06.03	0603.10.10	Cut flowers, fresh.
	0603.10.20	Flower buds, fresh.
	0603.90.00	Other cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.
06.04	0604.10.00	Mosses and lichens.
	0604.91.00	Fresh foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes.
	0604.99.00	Other foliage, branches and other parts of plants, without flowers or flower buds, and grasses, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared.
07.01	0701.10.00	Potato seed, fresh or chilled.
	0701.90.00	Potato, other than seed, fresh or chilled.
07.02	0702.00.00	Tomatoes, fresh or chilled.
07.03	0703.10.00	Onions and shallots, fresh or chilled.
	0703.20.00	Garlic, fresh or chilled.
	0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.
07.04	0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.
	0704.20.00	Brussels sprouts, fresh or chilled.
	0704.90.00	Other cabbages, kohlrabi, kale and similar edible brassicas, fresh or chilled.
07.05	0705.11.00	Cabbage Lettuce (head lettuce), fresh or chilled.
	0705.19.00	Other lettuce, fresh or chilled.
	0705.21.00	Witloof chicory, fresh or chilled.
	0705.29.00	Other chicory, fresh or chilled.
07.06	0706.10.00	Carrots and turnips, fresh or chilled.
	0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
07.07	0707.00.00	Cucumbers and gherkins, fresh or chilled.
07.08	0708.10.00	Peas, shelled or unshelled, fresh or chilled.
	0708.20.00	Beans, shelled or unshelled, fresh or chilled.
	0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.
07.09	0709.10.00	Globe artichokes, fresh or chilled.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0709.20.00	Asparagus, fresh or chilled.
	0709.30.00	Aubergines (egg-plants), fresh or chilled.
	0709.40.00	Celery other than celeriac, fresh or chilled.
	0709.51.00	Mushrooms, fresh or chilled.
	0709.52.00	Truffles, fresh or chilled.
	0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled.
	0709.70.00	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.
	0709.90.00	Other vegetables, fresh or chilled.
07.10	0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.
	0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), (uncooked or cooked by steaming or boiling in water), frozen.
	0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.80.00	Other vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
	0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.
07.11	0711.10.00	Onions, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0711.20.00	Olives, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0711.30.00	Capers, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0711.40.00	Cucumbers and gherkins, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0711.90.00	Other vegetables; mixtures of vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
07.12	0712.10.00	Potatoes whether or not cut or sliced but not further prepared.
	0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.
	0712.30.00	Mushrooms and truffles, dried, whole, cut, sliced, broken or in powder, but not further prepared.
	0712.90.00	Other vegetables; mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.
07.13	0713.10.00	Peas, dried, shelled, whether or not skinned or split.
	0713.20.00	Chickpeas, dried, shelled, whether or not skinned or split.
	0713.31.00	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried, shelled, whether or not skinned or split.
	0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) dried, shelled, whether or not skinned or split.
	0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) dried, shelled whether or not skinned or split.
	0713.39.00	Other beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>), dried, shelled, whether or not skinned or split.
	0713.40.00	Lentils, dried, shelled, whether or not skinned or split.
	0713.50.00	Broad beans, (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) dried, shelled, whether or not skinned or split.
	0713.90.00	Other dried leguminous vegetables, shelled, whether or not skinned or split.
07.14	0714.10.00	Manioc (Cassava), fresh or dried, whether or not sliced or in the form of pellets.
	0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.
	0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.
08.01	0801.10.00	Coconuts, fresh or dried, whether or not shelled or peeled.
	0801.20.00	Brazil nuts, fresh or dried, whether or not shelled or peeled.
	0801.30.10	Cashew nuts, fresh or dried, whether or not shelled or peeled.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0801.30.20	Cashew kernels, fresh or dried.
08.02	0802.11.00	Almonds in shell, fresh or dried.
	0802.12.00	Almonds, shelled, fresh or dried.
	0802.21.00	Hazelnuts or filberts in shell, fresh or dried.
	0802.22.00	Hazelnuts or filberts, shelled, fresh or dried.
	0802.31.00	Walnuts, in shell, fresh or dried.
	0802.32.00	Walnuts, shelled, fresh or dried.
	0802.40.00	Chestnuts, fresh or dried, whether or not shelled or peeled.
	0802.50.00	Pistachios, fresh or dried, whether or not shelled or peeled.
	0802.90.10	Macadamia nuts, fresh or dried, whether or not shelled or peeled.
	0802.90.20	Betel nuts, fresh or dried, whether or not shelled or peeled.
	0802.90.90	Other nuts, fresh or dried, whether or not shelled or peeled.
08.03	0803.00.00	Bananas, including plantains, fresh or dried.
08.04	0804.10.00	Dates, fresh or dried.
	0804.20.00	Figs, fresh or dried.
	0804.30.00	Pineapples, fresh or dried.
	0804.40.00	Avocados, fresh or dried.
	0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.
08.05	0805.10.00	Oranges, fresh or dried.
	0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.
	0805.30.00	Lemons and limes, fresh or dried.
	0805.40.00	Grapefruit, fresh or dried.
	0805.90.00	Other citrus fruit, fresh or dried.
08.06	0806.10.00	Grapes, fresh.
	0806.20.00	Grapes, dried.
08.07	0807.10.00	Melons (including water melons), fresh.
	0807.20.00	Pawpaws (papayas), fresh.
08.08	0808.10.00	Apples, fresh.
	0808.20.00	Pears and quinces, fresh.
08.09	0809.10.00	Apricots, fresh.
	0809.20.00	Cherries, fresh.
	0809.30.00	Peaches, including nectarines, fresh.
	0809.40.00	Plum and sloes, fresh.
08.10	0810.10.00	Strawberries, fresh.
	0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.
	0810.30.00	Black, white or red currants and gooseberries, fresh.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.
	0810.90.00	Other fruit, fresh.
08.12	0812.10.00	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0812.20.00	Strawberries provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
	0812.90.00	Other fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.
08.13	0813.10.00	Apricots, dried.
	0813.20.00	Prunes, dried.
	0813.30.00	Apples, dried.
	0813.40.00	Other dried fruit.
	0813.50.00	Mixtures of nuts or dried fruits of this Chapter.
08.14	0814.00.00	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.
09.01	0901.11.10	Arabica coffee, hulled, not roasted or decaffeinated.
	0901.11.20	Robusta coffee, hulled, not roasted or decaffeinated.
	0901.11.30	Arabica coffee, parchment, not roasted or decaffeinated.
	0901.11.40	Robusta coffee, parchment, not roasted or decaffeinated.
	0901.11.50	Arabica coffee, cherry, not roasted or decaffeinated.
	0901.11.60	Robusta coffee, cherry, not roasted or decaffeinated.
	0901.11.70	Triage, not roasted or decaffeinated.
	0901.12.00	Decaffeinated coffee, not roasted.
	0901.30.00	Coffee husks and skins.
10.01	1001.10.00	Durum wheat.
	1001.90.00	Other wheat and meslin.
10.02	1002.00.00	Rye.
10.03	1003.00.00	Barley.
10.04	1004.00.00	Oats.
10.05	1005.10.00	Maize seed.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1005.90.00	Other maize.
10.06	1006.10.00	Rice in the husk (paddy or rough)
	1006.20.00	Husked (brown) rice.
	1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.
	1006.40.00	Broken rice.
10.07	1007.00.00	Grain sorghum.
10.08	1008.10.00	Buckwheat.
	1008.20.00	Millet.
	1008.30.00	Canary seed.
	1008.90.00	Other cereals.
11.01	1101.00.10	Wheat Flour.
	1101.00.20	Meslin flour.
11.02	1102.10.00	Rye flour.
	1102.20.00	Maize (Corn) flour.
	1102.30.00	Rice flour.
	1102.90.00	Other cereal flours other than of wheat or meslin.
11.03	1103.11.00	Groats and meal of wheat.
	1103.12.00	Groats and meal of oats.
	1103.13.00	Groats and meal of maize (corn).
	1103.14.00	Groats and meal of rice.
	1103.19.10	Groats and meal of meslin.
	1103.19.90	Groats and meal of other cereals.
	1103.21.00	Pellets of wheat.
	1103.29.10	Pellets of meslin.
	1103.29.20	Pellets of maize (corn).
	1103.29.90	Pellets of other cereals.
11.04	1104.11.00	Rolled or flaked grains of barley.
	1104.12.00	Rolled or flaked grains of oats.
	1104.19.00	Rolled or flaked grain of other cereals.
	1104.21.00	Other worked grains of barley.
	1104.22.00	Oats, otherwise worked.
	1104.23.00	Maize (corn) grains, otherwise worked.
	1104.29.00	Other cereal grains, otherwise worked.
	1104.30.00	Germ of cereals, whole, rolled, flaked or ground.
11.05	1105.10.00	Flour and meal of potatoes.
	1105.20.00	Flakes of potatoes.
11.06	1106.10.00	Flour and meal of the dried leguminous vegetables of heading No. 07.13.
	1106.20.00	Flour and meal of sago, roots or tubers of heading No. 07.14.
	1106.30.00	Flour, meal and powder of the products of Chapter 8.
11.07	1107.10.00	Malt, not roasted.
	1107.20.00	Malt, roasted.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
11.08	1108.11.00	Wheat starch.
	1108.12.00	Maize (corn) starch.
	1108.13.00	Potato starch.
	1108.14.00	Manioc (cassava) starch.
	1108.19.00	Other starches.
	1108.20.00	Inulin.
11.09	1109.00.00	Wheat gluten, whether or not dried.
12.01	1201.00.00	Soya beans, whether or not broken.
12.02	1202.10.00	Groundnuts, not roasted or otherwise worked, in shell.
	1202.20.00	Groundnuts, not roasted or otherwise worked, shelled, whether or not broken.
12.03	1203.00.00	Copra.
12.04	1204.00.00	Linseed, whether or not broken.
12.05	1205.00.00	Rape or colza seeds, whether or not broken.
12.06	1206.00.00	Sunflower seeds, whether or not broken.
12.07	1207.10.00	Palm nuts and kernels, whether or not broken.
	1207.20.00	Cotton seeds, whether or not broken.
	1207.30.00	Castor oil seeds, whether or not broken.
	1207.40.00	Sesamum seeds, whether or not broken.
	1207.50.00	Mustard seeds, whether or not broken.
	1207.60.00	Safflower seeds, whether or not broken.
	1207.91.00	Poppy seeds, whether or not broken.
	1207.92.00	Shea nuts (karite nuts), whether or not broken.
	1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.
	12.08	1208.10.00
1208.90.00		Other flours and meals of oil seeds or oleaginous fruits, other than those of mustard.
12.09	1209.11.00	Sugar beet seed.
	1209.19.00	Other beet seed.
	1209.21.00	Lucerne (alfalfa) seed.
	1209.22.00	Clover (<i>Trifolium</i> spp.) seed.
	1209.23.00	Fescue seed.
	1209.24.00	Kentucky blue grass seed.
	1209.25.00	Rye grass seed.
	1209.26.00	Timothy grass seed.
	1209.29.00	Other seeds of forage plants, other than beet seed.
	1209.30.00	Seeds of herbaceous plants cultivated principally for their flowers.
	1209.91.00	Vegetable seeds.
	1209.99.00	Other seeds, fruit and spores, of a kind used for sowing.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
12.10	1210.10.00	Hop cones, neither ground nor powdered nor in the form of pellets, fresh or dried.
	1210.20.00	Hop cones, ground, powdered or in the form of pellets, fresh or dried; lupulin.
12.11	1211.10.00	Liquorice roots.
	1211.20.00	Ginseng roots.
	1211.90.10	Cinchona bark.
	1211.90.20	Pyrethrum flower.
	1211.90.30	Pyrethrum powder.
	1211.90.90	Other plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.
12.12	1212.10.00	Locust beans, including locust bean seeds.
	1212.20.00	Seaweeds and other algae.
	1212.30.00	Apricot, peach or plum stones and kernels.
	1212.91.00	Sugar beet, other than seed.
	1212.92.00	Sugar cane, other than seed.
	1212.99.00	Other fruit stones and vegetable products (including unroasted chicory of the variety <i>Chicorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.
12.13	1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.
12.14	1214.10.00	Lucerne (alfalfa) meal and pellets.
	1214.90.00	Swedes, mangolds, fodder roots, hay, clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
13.01	1301.10.00	Lac.
	1301.20.00	Gum Arabic.
	1301.90.00	Other natural gums, resins, gum-resin and balsams.
13.02.	1302.11.00	Saps and extracts of opium.
	1302.12.00	Vegetable saps and extracts of liquorice.
	1302.13.00	Vegetable saps and extracts of hops.
	1302.14.00	Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone.
	1302.19.10	Saps and extracts of papain, crude,
	1302.19.20	Sisal sludge extracts.
	1302.19.90	Other vegetable saps and extracts.
	1302.20.00	Pectic substances, pectinates and pectates.
	1302.31.00	Agar-agar.
	1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1302.39.00	Other mucilages or thickeners, whether or not modified, derived from vegetable products.
14.01	1401.10.00	Bamboos used primarily for plaiting.
	1401.20.00	Rattans used primarily for plaiting.
	1401.90.00	Other vegetable materials of a kind used primarily for plaiting.
14.02	1402.10.00	Kapok of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
	1402.91.00	Vegetable hair of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
	1402.99.00	Other vegetable materials of a kind used primarily as stuffing or as padding, whether or not put up as a layer with or without supporting material.
14.03	1403.10.00	Broomcorn of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.
	1403.90.00	Other vegetable materials of a kind used primarily in brooms or in brushes, whether or not in hanks or bundles.
14.04	1404.10.10	Mangrove bark of a kind used primarily in dyeing or tanning.
	1404.10.20	Wattle bark of a kind used primarily in dyeing or tanning.
	1404.10.30	Annatto seed, whole or in powder form of a kind used primarily in dyeing or tanning.
	1404.10.90	Other raw vegetable material of a kind used primarily in dyeing or tanning.
	1404.20.00	Cotton linters of a kind used primarily in dyeing or tanning.
	1404.90.10	Hard seeds, pins, hulls and nuts of a kind used for carving (for example, corozo and dom).
	1404.90.20	Pyrethrum marc.
	1404.90.90	Other vegetable products not elsewhere specified or included.
15.01	1501.00.00	Lard; other pig fat and poultry fat, rendered, whether or hot pressed or solvent-extracted.
15.02	1502.00.10	Tallow (including premier jus).
15.07	1507.10.00	Soya-bean oil, crude, whether or not degummed.
15.08	1508.10.00	Ground-nut oil, crude.
15.09	1509.10.00	Olive oil, virgin.
15.11	1511.10.00	Palm oil, crude.
	1511.90.00	Palm oil, refined.
15.12.	1512.11.10	Sunflower seed oil, crude.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1512.11.20	Safflower seed oil, crude.
	1512.21.00	Cotton seed oil, crude.
15.13	1513.11.00	Coconut (copra) oil, crude.
	1513.21.10	Palm kernel oil, crude.
	1513.21.20	Babassu oil, crude.
	1513.29.10	Palm kernel oil, refined.
	1513.29.20	Babassu oil, refined.
15.16	1516.10.90	Animal fats and oils (other than fish liver oil, other fish fats and oils and fats and oils of marine mammals of heading No. 15.04).
	1516.20.00	Vegetable fats and oils and their fractions.
15.17	1517.90.00	Edible mixtures or preparations of animal or vegetable fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.
15.18	1518.00.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No.15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.
15.19	1519.11.00	Stearic acid.
	1519.12.00	Oleic acid.
	1519.13.00	Tail oil fatty acids.
	1519.19.00	Other industrial monocarboxylic fatty acids.
	1519.20.00	Acid oils from refining.
	1519.30.00	Industrial fatty alcohols.
15.20	1520.10.00	Glycerol (glycerine), crude, glycerol waters and glycerol lyes.
	1520.90.00	Glycerol (glycerine), other than crude, including synthetic glycerol.
15.21	1521.90.10	Spermaceti, crude, pressed, whether or not refined or coloured.
17.01	1701.11.90	Cane sugar, other than jaggery.
	1701.12.00	Beet sugar.
	1701.91.00	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter, other than raw sugar.
17.02	1702.30.20	Dextrose monohydrate (medicinal glucose) including syrup.
17.03	1703.10.00	Cane molasses.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	1703.90.00	Other molasses, resulting from the extraction or refining of sugar.
18.01	1801.00.00	Cocoa beans, whole or broken, raw or roasted.
18.02	1802.00.00	Cocoa shells, husks, skins and other cocoa waste.
18.03	1803.20.00	Cocoa paste, wholly or partly defatted.
18.04	1804.00.00	Cocoa butter, fat and oil.
18.05	1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.
19.01	1901.10.00	Preparations for infant use, put up for retail sale.
19.05	1905.90.10	Communion wafers, empty catchets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
	1905.90.30	Ordinary gluten or unleavened bread.
21.06	2106.90.20	Food mix for manufacture of infant milk foods.
23.01	2301.10.00	Flours, meals and pellets, of meat or meat offal; greaves.
	2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.
23.02	2302.10.00	Bran, sharps and other residues of maize (corn).
	2302.20.00	Bran, sharps and other residues of rice.
	2302.30.00	Bran, sharps and other residues of wheat.
	2302.40.00	Bran, sharps and other residues of other cereals.
	2302.50.00	Bran, sharps and other residues of leguminous plants.
23.03	2303.10.00	Residues of starch manufacture and similar residues.
	2303.20.00	Beet-pulp, bagasse and other waste of sugar manufacture.
	2303.30.00	Brewing or distilling dregs and waste.
23.04	2304.00.00	Oil-cake and other solid residues, whether or not ground.
23.05	2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
23.06.	2306.10.00	Oil-cake and other residues of cotton seeds.
	2306.20.00	Oil-cake and other residues of linseed.
	2306.30.00	Oil-cake and other residues of sunflower seeds.
	2306.40.00	Oil-cake and other residues of rape or colza seeds.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
23.06	2306.50.00	Oil-cake and other residues of coconut or copra.
	2306.60.00	Oil-cake and other residues of palm nuts or kernels.
	2306.90.10	Oil-cake and other residues of sesame seeds.
	2306.90.90	Other oil-cake and other solid residues.
23.07	2307.00.00	Wine lees; argol.
23.08	2308.10.00	Vegetable materials, waste, residues and by-products, of a kind used in animal feeding, of acorns and horse-chestnuts.
	2308.90.00	Other vegetable materials, waste, residues and by-products, of a kind used in animal feeding, not elsewhere specified or included.
23.09	2309.90.00	Other preparations of a kind used in animal feeding other than dog or cat food, put up for retail sale.
24.01	2401.10.00	Tobacco, not stemmed/stripped.
	2401.20.00	Tobacco, partly or wholly stemmed/stripped.
	2401.30.00	Tobacco refuse.
24.02	2402.20.00	Cigarettes containing tobacco.
24.03	2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.
	2403.91.00	"Homogenised" or "reconstituted" tobacco.
	2403.99.90	Other manufactured tobacco and manufactured tobacco substitutes.
25.01	2501.00.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.
25.02	2502.00.00	Unroasted iron pyrites.
25.03	2503.10.00	Crude or unrefined sulphur, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
	2503.90.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur, colloidal sulphur, and crude or unrefined sulphur.
25.04	2504.10.00	Natural graphite in powder or flakes.
	2504.90.00	Natural graphite not in powder or flakes.
25.05	2505.10.00	Silica sands and quartz sands.
	2505.90.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26 and silica sands and quartz sands.
25.06	2506.10.00	Quartz (other than natural sands).
	2506.21.00	Crude or roughly trimmed quartzite.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2506.29.00	Other quartzite, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
25.07	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.
25.08	2508.10.00	Bentonite.
	2508.20.00	Decolourising earths and fuller's earth.
	2508.30.00	Fire-clay.
	2508.40.00	Other clays.
	2508.50.00	Andalusite, kyanite and sillimanite.
	2508.60.00	Mullite.
	2508.70.00	Chamotte or dinas earths.
25.09	2509.00.00	Chalk.
25.10	2510.10.00	Unground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
	2510.20.00	Ground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.
25.11	2511.10.00	Natural barium sulphate (barytes).
	2511.20.00	Natural barium carbonate (witherite).
25.12	2512.00.10	Diatomite.
	2512.00.90	Other siliceous fossil meals (for example kiezelguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.
25.13	2513.11.00	Pumice stone, crude or in irregular pieces, including crushed pumice.
	2513.19.00	Other pumice stone, excluding crude or in irregular pieces, and crushed pumice.
	2513.21.00	Emery, natural corundum, natural garnet and other natural abrasives.
	2513.29.00	Other emery, natural corundum, natural garnet and other natural abrasives.
25.14	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs or a rectangular (including square) shape.
25.15	2515.11.00	Marble and travertine, crude or roughly trimmed.
	2515.12.00	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
	2515.20.00	Ecaussine and other calcareous monumental or building stone; alabaster.
25.16	2516.11.00	Granite, crude or roughly trimmed.
	2516.12.00	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2516.21.00	Sandstone, crude or roughly trimmed.
	2516.22.00	Sandstone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.
	2516.90.00	Other monumental or building stone.
25.17	2517.10.00	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated.
	2517.20.00	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10.
	2517.30.00	Tarred macadam.
	2517.41.00	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated, of marble.
	2517.49.00	Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated other than of marble.
25.18	2518.10.00	Dolomite not calcined.
	2518.20.00	Calcined dolomite.
	2518.30.00	Agglomerated dolomite (including tarred dolomite).
25.19	2519.10.00	Natural magnesium carbonate (magnesite).
	2519.90.00	Fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.
25.20	2520.10.00	Gypsum; anhydrite.
	2520.20.10	Plasters specially prepared for use in dentistry.
	2520.20.90	Other plasters.
25.21	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.
25.22	2522.10.00	Quicklime.
	2522.20.00	Slaked lime.
	2522.30.00	Hydraulic lime.
25.23	2523.10.00	Cement clinkers
25.24.	2524.00.00	Asbestos.
25.25	2525.10.00	Crude mica and mica rifted into sheets or splittings.
	2525.20.00	Mica powder.
	2525.30.00	Mica waste.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
25.26	2526.10.00	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape and talc, not crushed, or powdered.
25.26	2526.20.00	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape and talc, crushed or powdered.
25.27	2527.00.00	Natural cryolite; natural chiolite.
25.28	2528.10.00	Natural sodium borates.
	2528.90.00	Other natural borates and concentrates thereof including natural boric acid containing not more than 85% of H ₂ BO ₃ calculated on the dry weight.
25.29	2529.10.00	Felspar.
	2529.21.00	Fluorspar containing by weight 97% or less of calcium fluoride.
	2529.22.00	Fluorspar containing by weight more than 97% of calcium fluoride.
	2529.30.00	Leucite; nepheline and nepheline syenite.
25.30	2530.10.00	Vermiculite, perlite and chlorites, unexpanded.
	2530.20.00	Kieserite, epsomite (natural magnesium sulphates).
	2530.30.00	Earth colours.
	2530.40.00	Natural micaceous iron oxides.
	2530.90.10	Meerschaum (whether or not in polished pieces) and amber, agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet.
	2530.90.20	Natural arsenic sulphides.
	2530.90.30	Natural sodium carbonate.
	2530.90.40	Strontianite (whether or not calcined) other than strontium oxide.
	2530.90.50	Broken pottery.
	2530.90.90	Other mineral substances not elsewhere specified or included.
26.01	2601.11.00	Iron ores and concentrates, other than roasted iron pyrites, non-agglomerated.
	2601.12.00	Iron ores and concentrates, other than roasted iron pyrites, agglomerated.
	2601.20.00	Roasted iron pyrites.
26.02	2602.00.00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.
26.03	2603.00.00	Copper ores and concentrates.
26.04	2604.00.00	Nickel ores and concentrates.
26.05	2605.00.00	Cobalt ores and concentrates.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
26.06	2606.00.00	Aluminium ores and concentrates.
26.07	2607.00.00	Lead ores and concentrates.
26.08	2608.00.00	Zinc ores and concentrates.
26.09	2609.00.00	Tin ores and concentrates.
26.10	2610.00.00	Chromium ores and concentrates.
26.11	2611.00.00	Tungsten ores and concentrates.
26.12	2612.10.00 2612.20.00	Uranium ores and concentrates. Thorium ores and concentrates.
26.13	2613.10.00 2613.90.00	Molybdenum ores and concentrates, roasted. Other molybdenum ores and concentrates, not roasted.
26.14	2614.00.00	Titanium ores and concentrates.
26.15	2615.10.00 2615.90.00	Zirconium ores and concentrates. Niobium, tantalum, vanadium ores and concentrates.
26.16	2616.10.00 2616.90.00	Silver ores and concentrates. Other ores and concentrates of precious metal.
26.17	2617.10.00 2617.90.00	Antimony ores and concentrates. Other ores and concentrates, not elsewhere specified or included.
26.18	2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.
26.19	2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.
26.20	2620.11.00 2620.19.00 2620.20.00 2620.30.00 2620.40.00 2620.50.00 2620.90.00	Hard zinc spelter. Other ash and residues containing mainly zinc. Ash and residues containing mainly lead. Ash and residues containing mainly copper. Ash and residues containing mainly aluminium. Ash and residues containing mainly vanadium. Other ash and residues containing metals or metallic compounds.
26.21	2621.00.00	Other slag and ash, including seaweed ash (kelp).
27.01	2701.11.00 2701.12.00	Anthracite, whether or not pulverised, but not agglomerated. Bituminous coal, whether or not pulverised, but not agglomerated.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2701.19.00	Other coal, whether or not pulverised, but not agglomerated.
	2701.20.00	Briquettes, ovoids and similar solid fuels manufactured from coal.
27.02	2702.10.00	Lignite, whether or not pulverised, but not agglomerated.
	2702.20.00	Agglomerated lignite.
27.03	2703.00.00	Peat (including peat litter), whether or not agglomerated.
27.04	2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.
27.05	2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.
27.06	2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.
27.07	2707.10.00	Benzole.
	2707.20.00	Toluole.
	2707.30.00	Xylole.
	2707.40.00	Naphthalene.
	2707.50.00	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250° C by the ASTM D 86 method.
	2707.60.00	Phenols.
	2707.91.00	Creosote oils.
	2707.99.00	Other oils and products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
27.08	2708.10.00	Pitch obtained from coal tar or from other mineral tars.
	2708.20.00	Pitch coke obtained from coal tar or from other mineral tars.
27.09	2709.00.00	Petroleum oils and oils obtained from bituminous minerals, crude.
27.10	2710.00.10	Petroleum, partly refined (including topped crudes).
	2710.00.90	Other petroleum oils and preparations (e.g. technical white oils, spindle oils, cosmetic oils).
	2710.00.47	Batching oil.
	2710.00.48	Transformer oil.
27.12	2712.20.00	Parafin wax containing by weight less than 0.75% of oil.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2712.90.00	Other paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.
27.13	2713.11.00 2713.12.00	Petroleum coke, not calcined. Petroleum coke, calcined.
28.01	2801.10.00 2801.20.00 2801.30.00	Chlorine. Iodine. Fluorine; bromine.
28.02	2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.
28.03	2803.00.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).
28.04	2804.50.00 2804.61.00 2804.69.00 2804.70.00 2804.80.00 2804.90.00	Boron; tellurium. Silicon containing by weight not less than 99.99% of silicon. Other silicon. Phosphorus. Arsenic. Selenium.
28.05	2805.11.00 2805.19.00 2805.21.00 2805.22.00 2805.30.00 2805.40.00	Sodium. Other alkali metals. Calcium. Strontium and barium. Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed. Mercury.
28.06	2806.10.00 2806.20.00	Hydrogen chloride (hydrochloric acid). Chlorosulphuric acid.
28.07.	2807.00.10 2807.00.90	Sulphuric acid. Oleum.
28.08	2808.00.00	Nitric acid; sulphonitric acids.
28.09.	2809.10.00 2809.20.00	Diphosphorus pentaoxide. Phosphoric acid and polyphosphoric acids.
28.10	2810.00.00	Oxides of boron; boric acids.
28.11	2811.11.00 2811.19.10 2811.19.90 2811.21.00 2811.22.00 2811.23.00 2811.29.10	Hydrogen fluoride (hydrofluoric acid). Arsenic acids. Other inorganic acids. Carbon dioxide. Silicon dioxide. Sulphur dioxide. Diarsenic trioxide and diarsenic pentaoxide.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2811.29.90	Other inorganic oxygen compounds of non-metals.
28.12	2812.10.00 2812.90.00	Chlorides and chloride oxides. Other halides and halide oxides of non-metals.
28.13	2813.10.00 2813.90.00	Carbon disulphide. Other sulphides of non-metals; commercial phosphorus trisulphide.
28.14	2814.10.00 2814.20.00	Anhydrous ammonia. Ammonia in aqueous solution.
28.15	2815.11.00 2815.12.00 2815.20.00 2815.30.00	Sodium hydroxide, solid. Sodium hydroxide in aqueous solution (soda lye or liquid soda). Potassium hydroxide (caustic potash). Peroxides of sodium or potassium.
28.16	2816.10.00 2816.20.00 2816.30.00	Hydroxide and peroxide of magnesium. Oxide, hydroxide and peroxide of strontium. Oxide, hydroxide and peroxide of barium
28.17	2817.00.10 2817.00.90	Zinc oxide. Zinc Peroxide.
28.18	2818.10.00 2818.20.00 2818.30.00	Artificial corundum. Other aluminium oxide. Aluminium hydroxide.
28.19	2819.10.00 2819.90.00	Chromium trioxide. Other chromium oxides and hydroxides.
28.20	2820.10.00 2820.90.00	Manganese dioxide. Other manganese oxides.
28.21	2821.10.00 2821.20.00	Iron oxides and hydroxides. Earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 .
28.22	2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.
28.23	2823.00.00	Titanium oxides.
28.24	2824.10.00 2824.20.00 2824.90.00	Lead monoxide (litharge, massicot). Red lead and orange lead. Other lead oxides.
28.25	2825.10.00 2825.20.00 2825.30.00 2825.40.00 2825.50.00 2825.60.00 2825.70.00	Hydrazine and hydroxylamine and their inorganic salts. Lithium oxide and hydroxide. Vanadium oxides and hydroxides. Nickel oxides and hydroxides. Copper oxides and hydroxides. Germanium oxides and zirconium dioxide. Molybdenum oxides and hydroxides.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2825.80.00	Antimony oxides.
	2825.90.10	Tin oxides (stannous oxide and stannic oxides).
	2825.90.20	Calcium hydroxide.
	2825.90.30	Calcium Peroxide.
	2825.90.40	Zinc hydroxide.
	2825.90.90	Other inorganic bases; metal oxides, hydroxides and peroxides.
28.26	2826.11.00	Fluorides of ammonium or of sodium.
	2826.12.00	Fluorides of aluminium.
	2826.19.00	Other fluorides.
	2826.20.00	Fluorosilicates of sodium or of potassium.
	2826.30.00	Sodium hexafluoroaluminate (synthetic cryolite).
	2826.90.00	Other fluorides, fluorosilicates, fluoroaluminates and other complex fluorine salts.
28.27	2827.10.00	Ammonium chloride.
	2827.20.00	Calcium chloride.
	2827.31.00	Chlorides of magnesium.
	2827.32.00	Chlorides of aluminium.
	2827.33.00	Chlorides of iron.
	2827.34.00	Chlorides of cobalt.
	2827.35.00	Chlorides of nickel.
	2827.36.00	Chlorides of zinc.
	2827.37.00	Chlorides of tin.
	2827.38.00	Chlorides of barium.
	2827.39.00	Other chlorides.
	2827.41.10	Copper oxychlorides.
	2827.41.90	Other chloride oxides and chloride hydroxides of copper.
	2827.49.00	Other chloride oxides and chloride hydroxides.
	2827.51.00	Bromides of sodium or of potassium.
	2827.59.00	Other bromides and bromide oxides.
	2827.60.00	Iodides and iodide oxides.
28.28	2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites.
	2828.90.00	Other hypochlorites, commercial calcium hypochlorite, chlorites, hypobromites.
28.29	2829.11.00	Chlorates of sodium.
	2829.19.00	Other chlorates.
	2829.90.00	Perchlorates; bromates and perbromates; iodates and periodates.
28.30	2830.10.00	Sodium sulphides.
	2830.20.00	Zinc sulphide.
	2830.30.00	Cadmium sulphide.
	2830.90.00	Other sulphides; polysulphides.
28.31	2831.10.00	Dithionites and sulphonylates of sodium.
	2831.90.00	Other dithionites and sulphonylates.
28.32	2832.10.00	Sodium sulphites.
	2832.20.00	Other sulphites.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2832.30.00	Thiosulphates.
28.33	2833.11.00	Disodium sulphate.
	2833.19.00	Other sodium sulphates.
	2833.21.00	Sulphates of magnesium.
	2833.22.00	Sulphates of aluminium.
	2833.23.00	Sulphates of chromium.
	2833.24.00	Sulphates of nickel.
	2833.25.00	Sulphates of copper.
	2833.26.00	Sulphates of Zinc.
	2833.27.00	Sulphates of Barium.
	2833.29.00	Other sulphates.
	2833.30.00	Alums.
	2833.40.00	Peroxosulphates (persulphates).
28.34	2834.10.00	Nitrites.
	2834.21.00	Nitrates of potassium.
	2834.22.00	Nitrates of bismuth.
	2834.29.00	Other nitrates.
28.35	2835.10.00	Phosphinates (hypophosphites) and phosphates (phosphites).
	2835.21.00	Phosphates of triammonium.
	2835.22.00	Phosphates of mono- or disodium.
	2835.23.00	Phosphates of trisodium.
	2835.24.00	Phosphates of potassium.
	2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")
	2835.26.00	Other phosphates of calcium.
	2835.29.00	Other phosphates.
	2835.31.00	Sodium triphosphate (sodium tripolyphosphate).
	2835.39.00	Other polyphosphates.
28.36	2836.10.00	Commercial ammonium carbonate and other ammonium carbonates.
	2836.20.00	Disodium carbonate.
	2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate).
	2836.40.00	Potassium carbonates.
	2836.50.00	Calcium carbonate.
	2836.60.00	Barium carbonate.
	2836.70.00	Lead carbonate.
	2836.91.00	Lithium carbonates.
	2836.92.00	Strontium carbonate.
	2836.93.00	Bismuth carbonate.
	2836.99.00	Other carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.
28.37	2837.11.00	Cyanides and cyanide oxides of sodium.
	2837.19.00	Other cyanides and cyanide oxides.
	2837.20.00	Complex cyanides.
28.38	2838.00.00	Fulminates, cyanates and thiocyanates.
28.39	2839.11.00	Sodium metasilicates.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2839.19.00	Other silicates of sodium.
	2839.20.00	Silicates of potassium.
	2839.90.00	Other silicates.
28.40	2840.11.00	Disodium tetraborate (refined borax), anhydrous.
	2840.19.00	Other disodium tetraborate (refined borax).
	2840.20.00	Other borates.
	2840.30.00	Peroxoborates (perborates).
28.41	2841.10.00	Aluminates.
	2841.20.00	Chromates of zinc or of lead.
	2841.30.00	Sodium dichromate.
	2841.40.00	Potassium dichromate.
	2841.50.00	Other chromates and dichromates; peroxochromates.
	2841.60.00	Manganites, manganates and permanganates.
	2841.70.00	Molybdates.
	2841.80.00	Tungstates (wolframates).
	2841.90.00	Other salts of oxometallic or peroxometallic acids.
28.42	2842.10.00	Double or complex silicates.
	2842.90.10	Arsenites and arsenates.
	2842.90.90	Other salts of inorganic acids or peroxyacids, excluding azides.
28.43	2843.10.00	Colloidal precious metals.
	2843.21.00	Silver nitrate.
	2843.29.00	Other silver compounds.
	2843.30.00	Gold compounds.
	2843.90.00	Other compounds; amalgams.
28.44	2844.10.00	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds.
28.44	2844.20.00	Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products.
	2844.30.00	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products.
	2844.40.00	Radioactive elements and isotopes and compounds other than those of sub-heading Nos. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues.
	2844.50.00	Spent (irradiated) fuel elements (cartridges) of nuclear reactors.
28.45	2845.10.00	Heavy water (deuterium oxide)

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2845.90.00	Other isotopes other than those of heading No 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.
28.46	2846.10.00	Cerium compounds.
	2846.90.00	Other compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.
28.47	2847.00.00	Hydrogen peroxide, whether or not solidified with urea.
28.48	2848.10.00	Phosphides of copper (phosphor copper), containing more than 15% by weight of phosphorus.
	2848.90.00	Phosphides of other metals or of non-metals.
28.49	2849.10.00	Carbides of calcium.
	2849.20.00	Carbides of silicon.
	2849.90.00	Other carbides, whether or not chemically defined.
28.50	2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.
28.51	2851.00.10	Liquid air (whether or not rare gases have been removed); compressed air.
	2851.00.90	Other inorganic compounds amalgams, other than amalgams of precious metals.
29.01	2901.10.00	Saturated acyclic hydrocarbons.
	2901.21.00	Ethylene, unsaturated.
	2901.22.00	Propene (propylene), unsaturated.
	2901.23.00	Butene (butylene) and isomers thereof, unsaturated.
	2901.24.00	Buta-1, 3-diene and isoprene, unsaturated.
	2901.29.90	Other unsaturated acyclic hydrocarbons other than acetylene.
29.02	2902.11.00	Cyclohexane.
	2902.19.00	Other cyclanes, cyclenes and cycloterpenes.
	2902.20.00	Benzene.
	2902.30.00	Toluene.
	2902.41.00	o-Xylene.
	2902.42.00	m-Xylene.
	2902.43.00	p-Xylene.
	2902.44.00	Mixed xylene isomers.
	2902.50.00	Styrene.
	2902.60.00	Ethylbenzene.
	2902.70.00	Cumene.
	2902.90.00	Other xylenes.
29.03	2903.11.00	Chloromethane (methyl chloride) and chloromethane (ethyl chloride).
	2903.12.00	Dichloromethane (methylene chloride).
	2903.13.00	Chloroform (trichloromethane).
	2903.14.00	Carbon tetrachloride.
	2903.15.00	1,2-Dichloromethane (ethylene dichloride).
	2903.16.00	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2903.19.00	Other saturated chlorinated derivatives of acyclic hydrocarbons.
	2903.21.00	Vinyl chloride (chloroethylene).
	2903.22.00	Trichloroethylene.
	2903.23.00	Tetrachloroethylene (perchloroethylene)
	2903.29.00	Other unsaturated chlorinated derivatives of acyclic hydrocarbons.
	2903.30.00	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.
29.03	2903.40.00	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens.
	2903.51.00	1,2,3,4,5,6-Hexachlorocyclohexane.
	2903.59.00	Other halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons.
	2903.61.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene.
	2903.62.00	Hexachlorobenzene and DDT (1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane).
	2903.69.00	Other halogenated derivatives of aromatic hydrocarbons.
29.04	2904.10.00	Derivatives containing only sulpho groups, their salts and ethyl esters.
	2904.20.00	Derivatives containing only nitro or only nitroso groups.
	2904.90.00	Other sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.
29.05	2905.11.00	Methanol (methyl alcohol).
	2905.12.00	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol).
	2905.13.00	Butan-1-ol (n-butyl alcohol).
	2905.14.00	Other butanols.
	2905.15.00	Pentanol (amyl alcohol) and isomers thereof.
	2905.16.00	Octanol (octyl alcohol) and isomers thereof.
	2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)
	2905.19.00	Other saturated monohydric alcohols.
	2905.21.00	Allyl alcohol.
	2905.22.00	Acyclic terpene alcohols
	2905.29.00	Other unsaturated monohydric alcohols.
	2905.31.00	Ethylene glycol (ethanediol).
	2905.32.00	Propylene glycol (propane-1,2-diol).
	2905.39.00	Other diols.
	2905.41.00	2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane).
	2905.42.00	Pentaerythritol.
	2905.43.00	Mannitol.
	2905.44.00	D-glucitol (sorbitol).
	2905.49.00	Other polyhydric alcohols.
	2905.50.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
29.06	2906.11.00	Menthol.
	2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols.
	2906.13.00	Sterols and inositols.
	2906.14.00	Terpineols.
	2906.19.00	Other cyclanic, cyclenic or cycloterpenic alcohols.
	2906.21.00	Benzyl alcohol.
	2906.29.00	Other aromatic alcohols.
29.07	2907.11.00	Phenol (hydroxybenzene) and its salts.
	2907.12.00	Cresols and their salts.
	2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof.
	2907.14.00	Xylenols and their salts.
	2907.15.00	Naphthols and their salts.
	2907.19.00	Other monophenols.
	2907.21.00	Resorcinol and its salts.
	2907.22.00	Hydroquinone (quinol) and its salts.
	2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts.
	2907.29.00	Other polyphenols.
2907.30.00	Phenol-alcohols.	
29.08	2908.10.00	Derivatives containing only halogen substituents and their salts.
	2908.20.00	Derivatives containing only sulpho groups, their salts and esters.
	2908.90.00	Other halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
29.09	2909.11.00	Diethyl ether.
	2909.19.00	Other acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2909.20.00	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2909.41.00	2,2'-Oxydiethanol (dethylene glycol, digol).
	2909.42.00	Monomethyl ethers of ethylene glycol or of diethylene glycol.
	2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol.
	2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol.
	2909.49.00	Other ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2909.50.00	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
29.10	2910.10.00	Oxirane (ethylene oxide).
	2910.20.00	Methyloxirane (propylene oxide).
	2910.30.00	1-Chloro-2,3-epoxypropane (epichlorohydrin).
	2910.90.00	Other epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.11	2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.12	2912.11.00	Methanal (formaldehyde).
	2912.12.00	Ethanal (acetaldehyde).
	2912.13.00	Butanal (butyraldehyde, normal isomer).
	2912.19.00	Other acyclic aldehydes without other oxygen function.
	2912.21.00	Benzaldehyde.
	2912.29.00	Other cyclic aldehydes without other oxygen function.
	2912.30.00	Aldehyde-alcohols.
	2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde).
	2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde).
	2912.49.00	Other aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function.
	2912.50.00	Cyclic polymers of aldehydes.
2912.60.00	Paraformaldehyde.	
29.13	2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives or products of heading No.29.12.
29.14	2914.11.00	Acetone.
	2914.12.00	Butanone (methyl ethyl ketone).
	2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone).
	2914.19.00	Other acyclic ketones without other oxygen function.
	2914.21.00	Camphor.
	2914.22.00	Cyclohexanone and methylcyclohexanones.
	2914.23.00	Ionones and methylionones.
	2914.29.00	Other cyclanic, cyclenic or cycloterpenic ketones without other oxygen function.
	2914.30.00	Aromatic ketones without other oxygen function.
	2914.41.00	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol).
	2914.49.00	Other ketone-alcohols and ketone-aldehydes.
	2914.50.00	Ketone-phenols and ketones with other oxygen function.
	2914.61.00	Anthraquinone.
	2914.69.00	Other quinones.
2914.70.00	Halogenated, sulphonated, nitrated or nitrosated derivatives.	
29.15	2915.11.00	Formic acid.
	2915.12.00	Salts of formic acid.
	2915.13.00	Esters of formic acid.
	2915.21.00	Acetic acid.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2915.22.00	Sodium acetate.
	2915.23.00	Cobalt acetate.
	2915.24.00	Acetic anhydride.
	2915.29.00	Other acetic acid and its salts.
	2915.31.00	Ethyl acetate.
	2915.32.00	Vinyl acetate.
	2915.33.00	n-Butyl acetate.
	2915.34.00	Isobutyl acetate.
	2915.35.00	2-Ethoxyethyl acetate.
	2915.39.00	Other esters of acetic acid.
	2915.40.10	Sodium trichloroacetate.
	2915.40.90	Other mono-, di- or trichloroacetic acids, their salts and esters.
	2915.50.00	Propionic acid, its salts and esters.
29.15	2915.60.00	Butyric acids, valeric acids, their salts and esters.
	2915.70.00	Palmitic acid, stearic acid, their salts and esters.
	2915.90.00	Other saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.16	2916.11.00	Acrylic acid and its salts.
	2916.12.00	Esters of acrylic acid.
	2916.13.00	Methacrylic acid and its salts.
	2916.14.00	Esters of methacrylic acid.
	2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters.
	2916.19.00	Other unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2916.31.00	Benzoic acid, its salts and esters.
	2916.32.00	Benzoyl peroxide and benzoyl chloride.
	2916.33.00	Phenylacetic acid, its salts and esters.
	2916.39.00	Other aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
29.17	2917.11.00	Oxalic acid, its salts and esters.
	2917.12.00	Adipic acid, its salts and esters.
	2917.13.00	Azelaic acid, sebacic acid, their salts and esters.
	2917.14.00	Maleic anhydride.
	2917.19.00	Other acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2917.31.00	Dibutyl orthophthalates.
	2932.32.00	Diocetyl orthophthalates.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2917.33.00	Dinonyl or dedecyl orthophthalates.
	2917.34.00	Other esters of orthophthalic acid.
	2917.35.00	Phthalic anhydride.
	2917.36.00	Terephthalic acid and its salts.
	2917.37.00	Dimethyl terephthalate.
	2917.39.00	Other aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
29.18	2918.11.00	Lactic acid, its salts and esters.
	2918.12.00	Tartaric acid.
	2918.13.00	Salts and esters of tartaric acid.
	2918.14.00	Citric acid.
	2918.15.00	Salts and esters of citric acid.
	2918.16.00	Gluconic acid, its salts and esters.
	2918.17.00	Phenylglycolic acid (mandelic acid), its salts and esters.
29.18	2918.19.00	Other carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2918.21.00	Salicylic acid and its salts.
	2918.22.00	o-Acetylsalicylic acid, its salts and esters.
	2918.23.00	Other esters of salicylic acid and their salts.
	2918.29.00	Other carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2918.30.00	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives.
	2918.90.00	Other carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.19	2919.00.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.20	2920.10.00	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
	2920.90.10	Sulphuric esters and their salts.
	2920.90.20	Nitrous and nitric esters and their salts.
	2920.90.30	Carbonic esters and their salts.
	2920.90.90	Other esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.21	2921.11.00	Methylamine, di- or trimethylamine and their salts.
	2921.12.00	Diethylamine and its salts.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2921.19.00	Other acyclic monoamines and their derivatives, salts thereof.
	2921.21.00	Ethylenediamine and its salts.
	2921.22.00	Hexamethylenediamine and its salts.
	2921.29.00	Other acyclic polyamines and their derivatives; salts thereof.
	2921.30.00	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof.
	2921.41.00	Aniline and its salts.
	2921.42.00	Aniline derivatives and their salts.
	2921.43.00	Toluidines and their derivatives; salts thereof.
	2921.44.00	Diphenylamine and its derivatives; salts thereof.
	2921.45.00	1-Naphthylamine (alphanaphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof.
	2921.49.00	Other aromatic monamines and their derivatives; salts thereof.
	2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof.
	2921.59.00	Other aromatic polyamides and their derivatives; salts thereof.
29.22	2922.11.00	Monoethanolamine and its salts.
	2922.12.00	Diethanolamine and its salts.
	2922.13.00	Triethanolamine and its salts.
	2922.19.00	Other amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof.
	2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts.
	2922.22.00	Anisidines, dianisidines phenetidines and their salts.
	2922.29.00	Other amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereof.
	2922.30.00	Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof.
	2922.41.00	Lysine and its esters; salts thereof
	2922.42.00	Glutamic acid and its salts.
	2922.49.00	Other amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereof.
	2922.50.00	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function.
29.23	2923.10.00	Choline and its salts.
	2923.20.00	Lecithins and other phosphoaminolipids.
	2923.90.00	Other quaternary ammonium salts and hydroxides.
29.24	2924.10.00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof.
	2924.21.00	Ureines and their derivatives; salts thereof.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2924.29.00	Other cyclic amides (including cyclic carbamates) and their derivatives; salts thereof.
29.25	2925.11.00	Saccharin and its salts.
	2925.19.00	Other imides and their derivatives; salts thereof.
	2925.20.00	Imines and their derivatives; salts thereof.
29.26	2926.10.00	Acrylonitrile.
	2926.20.00	l-Cyanoguanidine (dicyandiamide).
	2926.90.00	Other nitrile-function compounds.
29.27	2927.00.00	Diazo-, azo- or azoxy-compounds.
29.28	2928.00.00	Organic derivatives of hydrazine or of hydroxylamine.
29.29	2929.10.00	Isocyanates.
	2929.90.00	Other compounds with other nitrogen function.
29.30	2930.10.00	Dithiocarbonates (xanthates).
	2930.20.00	Thiocarbamates and dithiocarbamates.
	2930.30.00	Thiuram mono-, di- or tetrasulphides.
	2930.40.00	Methionine.
	2930.90.00	Other organo-sulphur compounds.
29.31	2931.00.10	Organo-mercury compounds.
	2931.00.20	Organo-arsenic compounds.
	2931.00.90	Other organo-inorganic compounds.
29.32	2932.11.00	Tetrahydrofuran.
	2932.12.00	2-Furaldehyde (furfuraldehyde).
	2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol.
	2932.19.00	Other compounds containing an unfused furan ring (whether or not hydrogenated) in the structure.
	2932.21.00	Coumarin, methylcoumarins and ethylcoumarine.
	2932.29.00	Other lactones.
	2932.90.00	Other Heterocyclic compounds with oxygen hetero-atom(s) only.
29.33	2933.11.00	Phenazone (antipyrin) and its derivatives.
	2933.19.00	Other compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure.
	2933.21.00	Hydantoin and its derivatives.
	2933.29.00	Other compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure.
	2933.31.00	Pyridine and its salts..
	2933.39.00	Other compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure.
	2933.40.00	Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused.
	2933.51.00	Malonylurea (barbituric acid) and its derivatives; salts thereof.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2933.59.00	Other compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts.
	2933.61.00	Melamine.
	2933.69.10	Trimethylenetricitrimine.
	2933.69.90	Other compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure.
	2933.71.00	6-Hexanelactam (epsilon-caprolactam).
	2933.79.00	Other lactams.
	2933.90.10	Hexamethylenetetramine.
	2933.90.90	Other heterocyclic compounds with nitrogen heteroatom(s) only; nucleic acids and their salts.
29.34	2934.10.00	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure .
	2934.20.00	Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused.
	2934.30.00	Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused.
	2934.90.10	Sultones and sultams.
	2934.90.90	Other heterocyclic compounds.
29.35	2935.00.00	Sulphonamides.
29.36	2936.10.00	Provitamins, unmixed.
	2936.21.00	Vitamin A and their derivatives, unmixed.
	2936.22.00	Vitamin B1 and its derivatives, unmixed.
	2936.23.00	Vitamin B2 and its derivatives, unmixed.
	2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.
	2936.25.00	Vitamin B6 and its derivatives, unmixed.
	2936.26.00	Vitamin B12 and its derivatives, unmixed.
	2936.27.00	Vitamin C and its derivatives, unmixed.
	2936.28.00	Vitamin E and its derivatives, unmixed.
	2936.29.00	Other vitamins and their derivatives, unmixed.
	2936.90.00	Other provitamins and vitamins including natural concentrates.
29.37	2937.10.00	Pituitary (anterior) or similar hormones, and their derivatives.
	2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone).
	2937.22.00	Halogenated derivatives of adrenal cortical hormones.
	2937.29.00	Other adrenal cortical hormones and their derivatives.
	2937.91.00	Insulin and its salts.
	2937.92.00	Oestrogens and progestogens.
	2937.99.00	Other hormones and their derivatives; other steroids used primarily as hormones.
29.38	2938.10.00	Rutoside (rutin) and its derivatives.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	2938.90.00	Other glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
29.39	2939.10.00	Alkaloids of opium and their derivatives; salts thereof.
	2939.21.00	Quinine and its salts.
	2939.29.00	Other alkaloids of cinchona and their derivatives; salts thereof.
	2939.30.00	Caffeine and its salts.
	2939.40.00	Ephedrines and their salts.
	2939.50.00	Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof.
	2939.60.00	Alkaloids of rye ergot and their derivatives; salts thereof.
	2939.70.00	Nicotine and its salts.
	2939.90.00	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and their derivatives.
29.40	2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39.
29.41	2941.10.00	Penicillins and their derivatives with a penicillanic acid structure; salts thereof.
	2941.20.00	Streptomycins and their derivatives; salts thereof.
	2941.30.00	Tetracyclines and their derivatives; salts thereof.
	2941.40.00	Chloramphenicol and their derivatives; salts thereof.
	2941.50.00	Erythromycin and their derivatives; salts thereof.
	2941.90.00	Other antibiotics.
29.42	2942.00.00	Other organic compounds.
30.01	3001.10.00	Glands and other organs, dried, whether or not powdered.
	3001.20.00	Extracts of glands or other organs or of their secretions.
	3001.90.10	Heparin and its salts.
	3001.90.90	Other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.
30.02	3002.10.00	Antisera and other blood fractions.
	3002.20.00	Vaccines for human medicine.
	3002.31.00	Vaccines against foot and mouth disease.
	3002.39.00	Other vaccines for veterinary medicine.
	3002.90.00	Human blood, animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms (excluding yeasts) and similar products.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
30.03	3003.10.00	Medicaments containing penicillins or derivatives thereof, with a penicillanic acid structure, of streptomycins or their derivatives not put up in measured doses or in forms or packings for retail sale.
	3003.20.00	Medicaments containing other antibiotics not put up in measured doses or in forms or packings for retail sale.
	3003.31.00	Medicaments containing insulin not put up in measured doses or in forms or packings for retail sale.
	3003.39.00	Other, medicaments containing hormones or other products of heading No. 29.37 but not containing antibiotics not put up in measured doses or in forms or packings for retail sale.
	3003.40.00	Medicaments containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics not put up in measured doses or in forms or packings for retail sale.
	3003.90.10	Infusion solutions for ingestion other than by mouth.
	3003.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.
	30.04	3004.10.00
3004.20.00		Medicaments containing other antibiotics put up in measured doses or in forms or packings for retail sale.
3004.31.00		Medicaments containing insulin put up in measured doses or in forms or packings for retail sale.
3004.32.00		Medicaments containing adrenal cortex hormones put up in measured doses or in forms or packings for retail sale.
3004.39.00		Other containing hormones or other products of heading No. 29.37 but not containing antibiotics put up in measured doses or in forms or packings for retail sale.
3004.40.00		Medicaments containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics put up in measured doses or in forms or packings for retail sale.
3004.50.00		Other medicaments containing vitamins or other products of heading No. 29.36 put up in measured doses or in forms or packings for retail sale.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3004.90.10	Medicaments infusion solution for ingestion other than by mouth put up in measured doses or in forms or packings for retail sale.
	3004.90.90	Other medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.
30.05	3005.10.00	Adhesive dressings and other articles having an adhesive layer.
	3005.90.10	White absorbent cotton wadding.
	3005.90.90	Other wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.
30.06	3006.10.00	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure, sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics.
	3006.20.00	Blood-grouping reagents.
	3006.30.00	Opacifying preparations for X-ray examination; diagnostic reagents designed to be administered to the patient.
30.06	3006.40.00	Dental cements and other dental fillings; bone reconstruction cements.
	3006.50.00	First-aid boxes and kits.
	3006.60.00	Chemical contraceptive preparations based on hormones or spermicides.
31.01	3101.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.
31.02	3102.10.00	Urea, whether or not in aqueous solution.
	3102.21.00	Ammonium sulphate.
	3102.29.00	Other double salts and mixtures of ammonium sulphate and ammonium nitrate.
	3102.30.00	Ammonium nitrate, whether or not in aqueous solution.
	3102.40.00	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances.
	3102.50.00	Sodium nitrate.
	3102.60.00	Double salts and mixtures of calcium nitrate and ammonium nitrate.
	3102.70.00	Calcium cyanamide.
	3102.80.00	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution.
	3102.90.10	Calcium nitrate-ammonium nitrate.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3102.90.90	Other fertilisers, including mixtures not specified in the foregoing subheadings.
31.03	3103.10.10	Single superphosphates.
	3103.10.20	Double superphosphates.
	3103.10.30	Triple superphosphates.
	3103.20.00	Basic slag.
	3103.90.00	Other mineral or chemical fertilizers, phosphatic.
31.04	3104.10.00	Carnallite, sylvite and other crude natural potassium salts.
	3104.20.00	Potassium chloride.
	3104.30.00	Potassium sulphate.
	3104.90.10	Magnesium potassium sulphate.
	3104.90.90	Other mineral or chemical fertilisers, potassic.
31.05	3105.10.00	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.
	3105.20.11	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 25:5:5+5 S).
	3105.20.12	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 22:21:17).
	3105.20.13	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 20:10:10).
	3105.20.14	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 17:17:17).
31.05	3105.20.15	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:15).
	3105.20.16	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 15:15:6+4 MgO).
	3105.20.17	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (NPK 6:18:20+2 MgO).
	3105.20.19	Other mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium.
	3105.30.00	Diammonium hydrogenorthophosphate (diammonium phosphate).
	3105.40.10	Monoammonium phosphate MAP 11:52:0.
	3105.40.90	Other ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate).
	3105.51.00	Other mineral or chemical fertilizers containing nitrates and phosphates.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3105.59.10	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous (NPK 20:20:0).
	3105.59.90	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorous.
	3105.60.00	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium.
	3105.90.10	Fertilisers, not elsewhere specified containing the two fertilizing substances nitrogen and potassium.
	3105.90.90	Other mineral or chemical fertilisers.
32.01	3201.10.00	Quebracho extract.
	3201.20.00	Wattle extract.
	3201.30.00	Oak or chestnut extract.
32.02	3202.10.00	Synthetic organic tanning substances.
	3202.90.00	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.
32.03	3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.
32.04	3204.11.00	Disperse dyes and preparations based thereon.
	3204.12.00	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon.
	3204.13.00	Basic dyes and preparations based thereon.
	3204.14.00	Direct dyes and preparations based thereon.
	3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based thereon.
	3204.16.00	Reactive dyes and preparations based thereon.
	3204.17.00	Pigments and preparations based thereon.
	3204.19.00	Other synthetic organic colouring matter, including mixtures of colouring matter of two or more of the goods specified in subheadings Nos. 3204.11 to 3204.19.
	3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents.
	3204.90.00	Other synthetic organic colouring matter, whether or not chemically defined; synthetic organic products of a kind used as luminophores, whether or not chemically defined.
32.05	3205.00.00	Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter.
32.06	3206.10.00	Pigments and preparations based on titanium dioxide.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3206.20.00	Pigments and preparations based on chromium compound.
	3206.30.00	Pigments and preparations based on cadmium compound.
	3206.41.10	Laundry blue.
	3206.41.90	Other ultramarine and preparations based thereon.
	3206.42.00	Lithophone and other pigments and preparations based on zinc sulphide.
	3206.43.00	Pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides).
	3206.49.00	Other colouring matter and other preparations.
	3206.50.00	Inorganic products of a kind used as luminophores.
32.07	3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations.
	3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.
	3207.30.00	Liquid lustres and similar preparations.
	3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.
32.14	3214.10.10	Sealing wax.
	3214.10.90	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics, painters fillings.
	3214.90.00	Non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.
32.15	3215.90.20	Writing ink.
33.01	3301.11.00	Essential oils of bergamot.
	3301.12.00	Essential oils of orange.
	3301.13.00	Essential oils of lemon.
	3301.14.00	Essential oils of lime.
	3301.19.00	Other essential oils of citrus fruit.
	3301.21.00	Essential oils of geranium.
	3301.22.00	Essential oils of jasmine.
	3301.23.00	Essential oils of lavender or of lavandin.
	3301.24.00	Essential oils of peppermint (<i>Mentha piperita</i>).
	3301.25.00	Essential oils of other mints.
	3301.26.00	Essential oils of vetiver.
	3301.29.00	Other essential oils other than those of citrus fruit and oils of tariff Nos. 3301.21.00 to 3301.26.00.
	3301.30.00	Resinoids.
	3301.90.90	Concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by effleurage or maceration.
33.02	3302.10.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used in the food or drink industries.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3202.90.00	Other mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.
34.04	3404.10.00	Artificial waxes and prepared waxes of chemically modified lignite.
	3404.20.00	Artificial waxes and prepared waxes of polyethylene glycol.
	3404.90.90	Other artificial waxes and prepared waxes other than sealing wax.
34.07	3407.00.00	Modelling pastes, including those put up for children's amusements; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).
36.04	3604.90.10	Very (light) flares and railway signals.
	3604.90.20	Rain and anti-hail rockets and bombs; distress and life saving rockets.
36.05	3605.00.10	Matches in packings of less than 25 matches per container.
	3605.00.20	Matches in packings of 25 or more matches per container but not more than 50 matches per container.
	3605.00.30	Matches in packings of more than 50 matches per container.
37.05	3705.10.00	Photographic plates and film, exposed and developed, other than cinematograph film for offset reproduction.
	3705.20.00	Microfilms.
	3705.90.00	Other photographic plates and film, exposed and developed, other than cinematograph film.
37.06	3706.10.10	Cinematograph film exposed and developed, of a width of 35 mm or more, consisting only of a sound track, negative or positive.
	3706.10.20	Newsreels of a width of 35 mm or more.
	3706.90.11	Cinematograph film exposed and developed, of a width not exceeding 8 mm, consisting only of a sound track, negative or positive.
	3706.90.12	Newsreel of a width not exceeding 8 mm.
	3706.90.21	Cinematograph film exposed and developed, of a width exceeding 8 mm but not exceeding 16 mm consisting of sound track, negative or positive.
	3706.90.22	Newsreel of a width exceeding 8 mm but not exceeding 16 mm.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3706.90.31	Cinematograph film, exposed and developed, of a width exceeding 16 mm but not exceeding 34 mm/
	3706.90.32	consisting of sound track, negative or positive. Newsreel of a width exceeding 16 mm but not exceeding 34 mm.
38.01	3801.10.00	Artificial graphite.
	3801.20.00	Colloidal or semi-colloidal graphite.
38.06	3806.10.00	Rosin.
	3806.20.00	Salts of rosin or of resin acids.
	3806.30.00	Ester gums.
38.08	3808.10.20	Mosquito coils.
	3808.10.90	Other insecticides other than naphthalene balls and mosquito coils.
	3808.20.00	Fungicides.
	3808.30.10	Weed killers.
	3808.30.90	Other herbicides, anti-sprouting products and plant-growth regulators.
	3808.40.00	Disinfectants.
	3808.90.00	Rodenticides and other similar products.
38.09	3809.10.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations with a basis of amylaceous substances.
	3809.91.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations of a kind used in the textile industry.
	3809.92.00	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations of a kind used in the paper industry.
	3809.99.00	Other finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations of a kind used in the leather or like industries, not elsewhere specified or included.
38.10	3810.10.00	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials.
	3810.90.00	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods.
38.11	3811.11.00	Anti-knock preparations based on lead compounds.
	3811.19.00	Other anti-knock preparations.
	3811.21.00	Additives for lubricating oils containing petroleum oils or oils obtained from bituminous minerals.
	3811.29.00	Other additives for lubricating oils.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3811.90.00	Other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils other than additives for lubricating oils.
38.12	3812.10.00	Prepared rubber accelerators.
38.13	3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
38.16	3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01.
38.21	3821.00.00	Prepared culture media for development of micro-organisms.
39.01	3901.10.00	Polyethylene, in primary forms, having a specific gravity of less than 0.94.
	3901.20.00	Polyethylene, in primary forms, having a specific gravity of 0.94 or more.
	3901.30.00	Ethylene-vinyl acetate copolymers in primary forms.
	3901.90.00	Other polymers of ethylene, in primary forms.
39.02	3902.10.00	Polypropylene in primary forms.
	3902.20.00	Polyisobutylene in primary forms.
	3902.30.00	Propylene copolymers in primary forms.
	3902.90.00	Other polymers of propylene or of other olefins, in primary forms.
39.03	3903.11.00	Expansible polystyrene in primary forms.
	3903.19.00	Other polystyrene in primary forms.
	3903.20.00	Styrene-acrylonitrile (SAN) copolymers in primary forms.
	3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers in primary forms.
	3903.90.00	Other polymers of styrene, in primary forms.
39.04	3904.10.00	Polyvinyl chloride, not mixed with any other substances in primary forms.
	3904.21.00	Other polyvinyl chloride, non plasticised in primary forms.
	3904.22.00	Other polyvinyl chloride, plasticised in primary forms.
	3904.30.00	Vinyl chloride-vinyl acetate copolymers in primary forms.
	3904.40.00	Other vinyl chloride copolymers in primary forms.
	3904.50.00	Vinylidene chloride polymers in primary forms.
	3904.61.00	Polytetrafluoroethylene in primary forms.
	3904.69.00	Other fluoro-polymers in primary forms.
	3904.90.00	Polymers of other halogenated olefins, in primary forms.
39.05	3905.11.00	Polymers of vinyl acetate in aqueous dispersion, in primary forms.
	3905.19.00	Other polymers of vinyl acetate, in primary forms.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3905.20.00	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups, in primary forms.
	3905.90.00	Polymers of other vinyl esters, and other vinyl polymers, in primary forms.
39.06	3906.10.00	Polymethyl methacrylate, in primary forms.
	3906.90.00	Other acrylic polymers, in primary forms.
39.07	3907.10.00	Polyacetals, in primary forms.
	3907.20.00	Other polyethers, in primary forms.
	3907.30.00	Epoxide resins, in primary forms.
	3907.40.00	Polycarbonates, in primary forms.
	3907.50.00	Alkyd resins, in primary forms.
	3907.60.00	Polyethelene terephthalate, in primary forms.
	3907.91.00	Other unsaturated polyesters, in primary forms.
	3907.99.00	Other polyesters, in primary forms.
39.08	3908.10.00	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12 in primary forms.
	3908.90.00	Other polyamides in primary forms.
39.09	3909.10.00	Urea resins; thiourea resins, in primary forms.
	3909.20.00	Melamine resins, in primary forms.
	3909.30.00	Other amino-resins, in primary forms.
	3909.40.00	Phenolic resins, in primary forms.
	3909.50.00	Polyurethanes, in primary forms.
39.10	3910.00.00	Silicones in primary forms.
39.11	3911.10.00	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms.
	3911.90.00	Polysulphides, polysulphones and other products specified in Note 3 to Chapter 39, not elsewhere specified or included, in primary forms.
39.12	3912.11.00	Cellulose acetates, non-plasticised, in primary forms.
	3912.12.00	Cellulose acetates, plasticised, in primary forms.
	3912.20.00	Cellulose nitrates (including collodions), in primary forms.
	3912.31.00	Carboxymethylcellulose and its salts, in primary forms.
	3912.39.00	Other cellulose ethers, in primary forms.
	3912.90.00	Other cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.
39.13	3913.10.00	Alginate acid, its salts and esters, in primary forms.
	3913.90.10	EPCON plastic sheathing compound and EPCON coloured plastic core compound in granular form.
	3913.90.90	Natural polymers and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
39.14	3914.00.00	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.
39.15	3915.10.00	Waste, parings and scrap of polymers of ethylene.
	3915.20.00	Waste, parings and scrap of polymers of styrene.
	3915.30.00	Waste, parings and scrap of polymers of vinyl chloride.
	3915.90.00	Waste, parings and scrap of other plastics.
39.16	3916.20.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride.
39.17	3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials.
39.20	3920.30.00	Other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of styrene.
	3920.71.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose.
	3920.72.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of vulcanised fibre.
	3920.73.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of cellulose acetate.
	3920.79.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other cellulose derivates.
	3920.94.00	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of phenolic resins.
	39.21	3921.14.00
39.23	3923.21.00	Sacks and bags of polymers of ethylene.
	3923.29.00	Sacks and bags of other plastics.
	3923.30.00	Carboys, bottles, flasks, and similar articles of plastics.
	3923.50.00	Stoppers, lids, caps and other closures of plastics.
	3923.90.10	Empty gelatine capsules for pharmaceutical use of plastics .
39.26	3926.90.20	Plastic floats for fishnets.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	3926.90.30	Transmission, conveyor or elevator belts or belting of plastics.
	3926.90.40	Laboratory equipment whether or not graduated or calibrated of plastics.
	3926.90.50	Boot and shoe lasts and trees of plastics.
	3926.90.60	Road and traffic signs and signals of plastics.
40.01	4001.10.00	Natural rubber latex, whether or not pre-vulcanised.
	4001.21.00	Smoked sheets of natural rubber in other forms.
	4001.22.00	Technically specified natural rubber (TSNR).
	4001.29.00	Other natural rubber in other forms.
	4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums.
40.02	4002.11.00	Styrene-butadiene rubber (SBR) and carboxylated styrene-butadiene rubber (XSBR) latex.
	4002.19.00	Other styrene-butadiene rubber (SBR) and carboxylated styrene-butadiene rubber (XSBR).
	4002.20.00	Butadiene rubber (BR).
	4002.31.00	Isobutene-isoprene (butyl) rubber (IIR).
	4002.39.00	Halo-isobutene-isoprene rubber (CIIR or BIIR).
	4002.41.00	Chloroprene (chlorobutadiene) rubber (CR) latex.
	4002.49.00	Other chloroprene (chlorobutadiene) rubber (CR).
	4002.51.00	Acrylonitrile-butadiene rubber (NBR) latex.
	4002.59.00	Other acrylonitrile-butadiene rubber (NBR).
	4002.60.00	Isoprene rubber (IR).
	4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM).
	4002.80.00	Mixtures of any product of heading No. 40.01 with any product of this heading.
	4002.91.00	Other synthetic rubber latex.
	4002.99.00	Other synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip.
40.03	4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.
40.04	4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.
40.05	4005.10.00	Rubber, unvulcanised, in primary forms compounded with carbon black or silica.
	4005.20.00	Solutions; dispersions other than those of sub-heading No. 4005.10.
	4005.91.00	Compounded rubber, unvulcanised, in plates, sheets and strip.
	4005.99.00	Other compounded rubber, unvulcanised, in primary forms.
40.06	4006.10.00	"Camel-back" strips for retreading rubber tyres.
	4006.90.10	Unvulcanised rubber rings, discs and washers.
	4006.90.90	Other forms and articles of unvulcanised rubber.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
40.08	4008.11.00	Plates, sheets, and strip of cellular rubber.
	4008.19.00	Rods and profile shapes of cellular rubber.
	4008.21.00	Plates, sheets and strip of non-cellular rubber.
	4008.29.00	Rods and profile shapes of non-cellular rubber.
40.16	4016.99.20	Stoppers and rings for bottles of vulcanised rubber other than hard rubber.
40.17	4017.00.10	Plates, sheet, rods, strip and profile shapes of hard rubber.
	4017.00.20	Waste and scrap of hard rubber.
41.01	4101.10.10	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 Kg when simply dried, 10 kg when dry-salted, dried.
	4101.10.20	Whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when wet-salted.
	4101.10.90	Other whole hides and skins of bovine animals, of a weight per skin not exceeding 14 kg when fresh, or otherwise preserved.
	4101.21.10	Other hides and skins of bovine animals, whole, fresh.
	4101.21.20	Other hides and skins of bovine animals, whole wet-salted.
	4101.22.10	Butts and bends of bovine animals, fresh.
	4101.22.20	Butts and bends of bovine animals, wet-salted.
	4101.29.10	Other hides and skins of bovine animals, fresh.
	4101.29.20	Other hides and skins of bovine animals, wet-salted.
	4101.30.10	Other hides and skins of bovine animals, dried.
	4101.30.20	Other hides and skins of bovine animals, pickled.
	4101.30.90	Other hides and skins of bovine animals, otherwise preserved.
	4101.40.00	Hides and skins of equine animals.
41.02	4102.10.00	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), with wool on whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
41.02	4102.21.00	Raw skins of sheep or lambs (pickled, but not tanned, parchment-dressed or further prepared), without wool on whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
	4102.29.10	Raw skins of sheep or lambs (dried but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	4102.29.90	Other raw skins of sheep or lambs (fresh, or salted, limed, or otherwise preserved, but not tanned, parchment-dressed or further prepared), without wool on, whether or not split, other than those excluded by Note 1 (c) to Chapter 41.
41.03	4103.10.10	Raw hides and skins of goats or kids (fresh, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
	4103.10.20	Raw hides and skins of goats or kids (dried, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
	4103.10.30	Raw hides and skins of goats or kids (pickled, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
	4103.10.90	Other raw hides and skins of goats or kids (salted, limed or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to Chapter 41.
44.01	4401.10.00	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms.
	4401.21.00	Wood in chips or particles, coniferous.
	4401.22.00	Wood in chips or particles, non-coniferous.
	4401.30.00	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.
44.02	4402.00.10	Charcoal made from coffee husks and waste, agglomerated.
	4402.00.90	Other wood charcoal (including shell or nut charcoal), whether or not agglomerated.
44.06	4406.10.00	Railway or tramway sleepers (cross-ties) of wood, not impregnated.
	4406.90.00	Other railway or tramway sleepers (cross-ties) of wood.
44.15	4415.10.00	Cases, boxes, crates, drums and similar packings of wood; cable-drums; of wood.
44.17	4417.00.20	Boot or shoe lasts and trees, of wood.
44.21	4421.90.40	Wooden coffins.
45.01	4501.10.00	Natural cork, raw or simply prepared.
	4501.90.00	Waste cork; crushed, granulated or ground cork.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
45.02	4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).
45.03	4503.10.00 4503.90.20	Corks and stoppers of natural cork. Washers and discs of natural cork.
47.01	4701.00.00	Mechanical wood pulp.
47.02	4702.00.00	Chemical wood pulp, dissolving grades.
47.03	4703.11.00 4703.19.00 4703.21.00 4703.29.00	Coniferous chemical wood pulp, soda or sulphate, other than dissolving grades, unbleached. Non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades, unbleached. Coniferous chemical wood pulp, soda or sulphate, other than dissolving grades, semi-bleached or bleached. Non-coniferous chemical wood pulp, soda or sulphate, other than dissolving grades, semi-bleached or bleached.
47.04	4704.11.00 4704.19.00 4704.21.00 4704.29.00	Coniferous chemical wood pulp, sulphite, other than dissolving grades, unbleached. Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, unbleached. Coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached. Non-coniferous chemical wood pulp, sulphite, other than dissolving grades, semi-bleached or bleached.
47.05	4705.00.00	Semi-chemical wood pulp.
47.06	4706.10.00 4706.91.00 4706.92.00 4706.93.00	Cotton linters pulp. Mechanical pulps of other fibrous cellulosic material. Chemical pulps of other fibrous cellulosic material. semi-chemical pulps of other fibrous cellulosic material.
47.07	4707.10.00 4707.20.00 4707.30.00	Waste and scrap of unbleached kraft paper or paperboard or of corrugated paper or paperboard. Waste and scrap of paper or paperboard of other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass. Waste and scrap of paper or paperboard of paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter).
47.07	4707.90.00	Other waste and scrap of paper or paperboard, including unsorted waste and scrap.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
48.01	4801.00.00	Newsprint, in rolls or sheets.
48.02	4802.20.00	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard in rolls or sheets.
	4802.30.00	Carbonising base paper in rolls or sheets.
	4802.40.00	Wallpaper base in rolls or sheets.
	4802.51.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing less than 40 g/m ² in rolls or sheets.
	4802.52.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing less than 40 g/m ² or more but not more than 150 g/m ² in rolls or sheets.
	4802.53.00	Other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m ² in rolls or sheets.
	4802.60.00	Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process in rolls or sheets.
48.03	4803.00.10	Tissue paper (cellulose wadding) bleached for the manufacture of sanitary towels in rolls or sheets.
	4803.00.90	Other toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
48.04	4804.11.00	Kraftliner, unbleached in rolls or sheets.
	4804.19.00	Other kraftliner in rolls or sheets.
	4804.21.00	Unbleached sack kraft paper in rolls or sheets.
	4804.29.00	Other sack kraft paper in rolls or sheets.
	4804.31.00	Other kraft paper and paperboard weighing 150 g/m ² or less, unbleached in rolls or sheets.
	4804.39.00	Other kraft paper and paperboard weighing 150 g/m ² or less in rolls or sheets.
	4804.41.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , unbleached, in rolls or sheets.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	4804.42.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets.
	4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² in rolls or sheets.
	4804.51.00	Other kraft paper and paperboard weighing 225 g/m ² or more, unbleached in rolls or sheets.
	4804.52.00	Other kraft paper and paperboard weighing 225 g/m ² or more bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets.
	4804.59.00	Other kraft paper and paperboard weighing 225 g/m ² or more, in rolls or sheets.
48.05	4805.10.00	Semi-chemical fluting paper (corrugating medium), in rolls or sheets.
	4805.21.00	Multi-ply paper and paperboard with each layer bleached, in rolls or sheets.
	4805.22.00	Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets.
	4805.23.00	Multi-ply paper and paperboard having three or more layers, of which only the two outer layers are bleached, in rolls or sheets.
	4805.29.00	Other multi-ply paper and paperboard, in rolls or sheets.
	4805.30.00	Sulphite wrapping paper, in rolls or sheets.
	4805.40.00	Filter paper and paperboard, in rolls or sheets.
	4805.50.00	Felt paper and paperboard, in rolls or sheets.
	4805.60.00	Other paper and paperboard, weighing 150 g/m ² or less, in rolls or sheets.
	4805.70.00	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² , in rolls or sheets.
	4805.80.00	Other paper and paperboard, weighing 225 g/m ² or more, in rolls or sheets.
48.06	4806.10.00	Vegetable parchment paper, in rolls or sheets.
	4806.20.00	Greaseproof papers, in rolls or sheets.
	4806.30.00	Tracing papers, in rolls or sheets.
	4806.40.00	Glassine and other glazed transparent or translucent papers, in rolls or sheets.
48.07	4807.10.00	Paper and paperboard, laminated internally with bitumen, tar or asphalt, in rolls or sheets
	4807.91.00	Straw paper and paperboard, whether or not covered with paper other than straw paper, in rolls or sheets.
	4807.99.00	Other composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
48.08	4808.10.00	Corrugated paper and paperboard, whether or not perforated, in rolls or sheets.
	4808.20.00	Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.
	4808.30.00	Other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets.
	4808.90.00	Other paper and paperboard, (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18, in rolls or sheets.
48.09	4809.10.00	Carbon or similar copying papers in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
	4809.20.00	Self-copy paper in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
	4809.90.00	Other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.
48.10	4810.11.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing not more than 150 g/m ² , in rolls or sheets.
	4810.12.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m ² , in rolls or sheets.
	4810.21.00	Light-weight coated paper of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, in rolls or sheets.
	4810.29.00	Other paper and paperboards of a kind used for writing, printing or other graphic purposes, in rolls or sheets.
	4810.31.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² or less, in rolls or sheets.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	4810.32.00	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² , in rolls or sheets.
	4810.39.00	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls or sheets.
	4810.91.00	Multi-ply paper and paperboard in rolls or sheets.
	4810.99.00	Other paper and paperboard coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface coloured, surface decorated or printed, in rolls or sheets.
48.11	4811.10.00	Tarred, bituminised or asphalted paper and paperboard in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
	4811.21.00	Self-adhesive paper and paperboard in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
	4811.29.00	Other cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
	4811.31.00	Bleached paper and paperboard, coated, impregnated, or covered with plastics weighing more than 150 g/m ² in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
	4811.39.00	Other paper and paperboard coated, impregnated or covered with plastics (excluding adhesives), in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
	4811.40.00	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
	4811.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18.
48.13	4813.10.00	Cigarette paper in the form of booklets or tubes.
	4813.20.00	Cigarette paper, in rolls of a width not exceeding 5 cm.
	4813.90.00	Other cigarette paper whether or not cut to size.
48.19	4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard.
	4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	4819.30.00	Sacks and bags, having a base of a width of 40 cm or more.
	4819.40.00	Other sacks and bags, including cones.
	4819.50.00	Other packing containers, including record sleeves.
48.20	4820.20.00	Exercise books.
48.21	4821.10.00	Paper or paperboard labels of all kinds, printed.
	4821.90.00	Other paper and paperboard labels of all kinds.
48.22	4822.10.00	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened), of a kind used for winding textile yarn.
48.22	4822.90.00	Other bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
48.23	4823.70.10	Egg trays of paper pulp.
49.01	4901.10.00	Printed books, brochures, leaflets and similar printed matter in single sheets, whether or not folded.
	4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof.
	4901.99.00	Other printed books, brochures, leaflets and similar printed matter.
49.02	4902.10.10	Newspapers, journals and periodicals, appearing at least four times a week, new.
	4902.90.10	Other newspapers, journals and periodicals, whether or not illustrated or containing advertising material, new.
49.03	4903.00.00	Children's picture, drawing or colouring books.
49.04	4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.
49.05	4905.10.00	Globes.
	4905.91.00	Maps and hydrographic or similar charts of all kinds including atlases, wall maps and topographical plans, printed, in book form.
	4905.99.00	Other maps and hydrographic or similar charts of all kinds including atlases, wall maps, and topographical plans, printed.
49.06	4906.00.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
49.07	4907.00.10	Bank notes.
	4907.00.20	Unused postage, revenue or similar stamps.
	4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.
49.08	4908.10.00	Transfers (decalcomanias), vitrifiable.
	4908.90.00	Other transfers (decalcomanias).
49.11	4911.99.10	Instructional charts and diagrams.
	4911.99.20	Examination papers, excluding stationery.
50.01	5001.00.00	Silk-worm cocoons suitable for reeling.
50.02	5002.00.00	Raw silk (not thrown).
50.03	5003.10.00	Silk waste, not carded or combed.
	5003.90.00	Other silk waste.
51.01	5101.11.00	Shorn wool, greasy, including fleece-washed wool, not carded or combed.
	5101.19.00	Other greasy, including fleece-washed wool, not carded or combed.
	5101.21.00	Shorn wool, degreased, not carbonised, not carded or combed.
	5101.29.00	Other wool, degreased, not carbonised, not carded or combed.
	5101.30.00	Carbonised wool, not carded or combed.
51.02	5102.10.00	Fine animal hair, not carded or combed.
	5102.20.00	Coarse animal hair, not carded or combed.
51.03	5103.10.00	Noils of wool or of fine animal hair.
	5103.20.00	Other waste of wool or of fine animal hair.
	5103.30.00	Waste of coarse animal hair.
51.04	5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.
51.05	5105.10.00	Carded wool.
	5105.21.00	Combed wool in fragments.
	5105.29.00	Wool tops and other combed wool.
	5105.30.00	Fine animal hair, carded or combed.
	5105.40.00	Coarse animal hair, carded or combed.
52.01	5201.00.00	Cotton, not carded or combed.
52.02	5202.10.00	Yarn waste (including thread waste), cotton.
	5202.91.00	Garnetted stock, cotton.
	5202.99.00	Other cotton waste.
52.03	5203.00.00	Cotton, carded or combed.
53.01	5301.10.00	Flax, raw or retted.
	5301.21.00	Flax, broken or scutched but not spun.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	5301.29.00	Flax, hackled or otherwise processed, but not spun.
	5301.30.00	Flax tow and waste.
53.02	5302.10.00	True hemp, raw or retted, but not spun.
	5302.90.00	True hemp, processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).
53.03	5303.10.00	Jute and other textile bast fibres, raw or retted, but not spun.
	5303.90.00	Jute and other textile bast fibres (excluding flax, true hemp and ramie) processed, but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).
53.04	5304.10.00	Sisal and other textile fibres of the genus <i>Agave</i> , raw.
	5304.90.00	Sisal and other textile fibres of the genus, <i>Agave</i> , processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).
53.05	5305.21.00	Abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), raw.
	5305.29.00	Abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).
	5305.91.00	Ramie and other vegetable textile fibres, not elsewhere specified or included, raw.
53.11	5311.00.10	Woven fabrics of hessian and sacking (not including matting).
	5311.00.20	Woven fabrics of true hemp.
	5311.00.30	Woven fabrics of paper yarn.
54.04	5404.10.00	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm.
	5404.90.00	Strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.
54.05	5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.
55.01	5501.10.00	Synthetic filament tow of nylon or other polyamides.
	5501.20.00	Synthetic filament tow of polyesters.
	5501.30.00	Synthetic filament tow of acrylic or modacrylic.
	5501.90.00	Other synthetic filament tow.
55.02	5502.00.00	Artificial filament tow.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
55.03	5503.10.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of nylon or other polyamides.
	5503.20.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polyesters.
	5503.30.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, acrylic or modacrylic.
	5503.40.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polypropylene.
	5503.90.00	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning.
55.04	5504.10.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning, of viscose.
	5504.90.00	Other artificial staple fibres, not carded, combed or otherwise processed for spinning.
55.05	5505.10.00	Waste (including noils, yarn waste and garnetted stock) of synthetic fibres.
	5505.20.00	Waste (including noils, yarn waste and garnetted stock) of artificial fibres.
55.06	5506.10.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of nylon or other polyamides.
	5506.20.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of polyesters.
	5506.30.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, acrylic or modacrylic.
	5506.90.00	Other synthetic staple fibres, carded, combed or otherwise processed for spinning.
55.07	5507.00.00	Artificial staple fibres, carded, combed, or otherwise processed for spinning.
56.07	5607.10.00	Twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics, of jute or other textile bast fibres of heading No. 53.03.
	5607.21.00	Binder or baler twine of sisal or other textile fibres of the genus <i>Agave</i> .
	5607.29.00	Cordage, rope and cables of sisal or other textile fibres of the genus <i>Agave</i> .
	5607.30.00	Twine, cordage, rope and cables of abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee) or other hard (leaf) fibres.
	5607.41.00	Binder or baler twine of polyethylene or polypropylene.
	5607.49.00	Cordage, rope and cables of polyethylene or polypropylene.
	5607.50.00	Twine, cordage, rope and cables of other synthetic fibres.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	5607.90.00	Other twine, cordage, rope and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.
58.06	5806.31.10	Narrow woven fabrics of cotton not exceeding 1.3 cm width for the manufacture of type-writer ribbons.
	5806.32.10	Narrow woven fabrics of man-made fibres not exceeding 1.3 cm width for the manufacture of type-writer ribbons.
	5806.39.10	Narrow woven fabrics of other textile materials not exceeding 1.3 cm width for the manufacture of type-writer ribbons.
59.01	5901.10.00	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like.
59.02	5902.10.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides.
	5902.20.00	Tyre cord fabric of high tenacity yarn of polyesters .
	5902.90.00	Tyre cord fabric of high tenacity yarn of viscose rayon.
63.05	6305.10.00	Sacks and bags, of a kind used for packing of goods, of jute or of other textile bast fibres of heading No. 53.03.
	6305.20.00	Sacks and bags, of a kind used for packing of goods, of cotton.
	6305.31.00	Sacks and bags, of a kind used for packing of goods, of polyethylene or polypropylene strip or the like.
	6305.39.00	Sacks and bags, of a kind used for packing of goods, of other man-made textile materials.
	6305.90.00	Sacks and bags, of a kind used for packing of goods, of other textile materials.
63.07	6307.90.00	Surgeons face masks.
68.10	6810.99.10	Railway sleepers of cement, of concrete or artificial stone whether or not reinforced.
69.01	6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.
69.02	6902.10.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃ .

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	6902.20.00	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products.
	6902.90.00	Other refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.
69.03	6903.10.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths containing by weight more than 50% of graphite or other forms of carbon or of a mixture of these products.
	6903.20.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles; nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂).
	6903.90.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.
70.01	7001.00.90	Cullet and other waste and scrap of glass; other glass in the mass.
70.10	7010.10.10	Glass ampoules for pharmaceutical products.
	7010.10.90	Other glass ampoules.
	7010.90.10	Glass carboys, flasks and similar containers; stoppers, lids and other closures.
	7010.90.20	Glass bottles and jars.
	7010.90.90	Pots, phials and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass.
70.11	7011.10.00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps for lighting.
	7011.20.00	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for cathode-ray tubes.
	7011.90.00	Other glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps or the like.
70.15	7015.10.00	Glasses for corrective spectacles.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
70.17	7017.10.10	Laboratory glassware of fused quartz or other fused silica.
	7017.10.90	Other hygienic or pharmaceutical glassware, whether or not graduated or calibrated of fused quartz or other fused silica.
	7017.20.10	Laboratory glassware of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C.
	7017.20.90	Other hygienic or pharmaceutical glassware, whether or not graduated or calibrated of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0° C to 300° C.
	7017.90.10	Other laboratory glassware, whether or not graduated or calibrated.
	7017.90.90	Other hygienic or pharmaceutical glassware, whether or not graduated or calibrated.
	71.18	7118.10.00
7118.90.00		Other coins.
7118.90.00		Other coins (being legal tender).
72.01	7201.10.00	Non-alloy pig iron containing by weight 0.5% or less of phosphorus.
	7201.20.00	Non-alloy pig iron containing by weight more than 0.5% of phosphorus.
	7201.30.00	Alloy pig iron.
	7201.40.00	Spiegeleisen.
72.02	7202.11.00	Ferro-manganese containing by weight more than 2% of carbon.
	7202.19.00	Other ferro-manganese.
	7202.21.00	Ferro-silicon containing by weight more than 55% of silicon.
	7202.29.00	Other ferro-silicon.
72.03	7203.10.00	Ferrous products obtained by direct reduction of iron ore.
	7203.90.00	Other Spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.
72.04	7204.10.00	Waste and scrap of cast iron.
	7204.21.00	Waste and scrap of stainless steel.
	7204.29.00	Waste and scrap of other alloy steel.
	7204.30.00	Waste and scrap of tinned iron or steel.
	7204.41.00	Turnings, shavings, chips, milling waste, sawdust, fillings, trimmings and stampings, whether or not in bundles of iron or steel.
	7204.49.00	Other waste and scrap of iron or steel.
72.05	7205.21.00	Powders of alloy steel.
	7205.29.00	Powders of pig-iron, spiegeleisen, iron or steel.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
72.06	7206.10.00	Ingots of iron and non-alloy steel.
	7206.90.00	Iron and non-alloy steel in other primary forms.
72.07	7207.11.00	Semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of rectangular (including square) cross-section, the width measuring less than twice the thickness.
	7207.12.00	Other semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon, of rectangular (other than square) cross-section.
	7207.19.00	Other semi-finished products of iron or non-alloy steel, containing by weight less than 0.25% of carbon.
	7207.20.00	Semi-finished products of iron or non-alloy steel, containing by weight 0.25% or more of carbon.
72.08	7208.11.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, in coils, not further worked than hot-rolled, not clad, plated or coated, of thickness exceeding 10 mm and having a minimum yield point of 355 MPa.
	7208.12.00	Flat-rolled products of iron or non-alloy steel, of a thickness of 4.75 mm or more but not exceeding 10 mm, and having a minimum yield point of 355 MPa.
	7208.13.00	Flat-rolled products of iron or non-alloy steel, of a thickness of 3 mm or more but less than 4.75 mm and having a minimum yield point of 355 MPa.
	7208.14.00	Flat-rolled products of iron or non-alloy steel, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa.
	7208.21.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness exceeding 10 mm.
	7208.22.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of 4.75 mm or more but not exceeding 10 mm.
	7208.23.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of 3 mm or more but less than 4.75 mm.
	7208.24.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, not clad, plated or coated, in coils, not further worked than hot-rolled, of a thickness of less than 3 mm.
	7208.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
72.09	7209.90.00	Other flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.
72.10	7210.11.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with tin, of a thickness of 0.5 mm or more.
	7210.12.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated, with tin, of a thickness of less than 0.5 mm .
73.10	7310.21.00	Cans of iron or steel, which are to be closed by soldering or crimping, of a capacity of less than 50 L.
	7310.29.00	Tanks, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas) of iron or steel, of a capacity of less than 50 L.
73.11	7311.00.00	Containers for compressed or liquefied gas, of iron or steel.
73.13	7313.00.10	Barbed wire, of iron or steel.
	7313.00.90	Twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.
73.17	7317.00.10	Hook nails of iron or steel.
	7317.00.20	Nails (including roofing nails) of iron or steel.
73.25	7325.91.00	Grinding balls and similar articles for mills of cast iron or steel.
73.26	7326.11.00	Grinding balls and similar articles for mills of iron or steel.
	7326.90.10	Traps and snares for destruction of pests of iron or steel.
	7326.90.20	Reels for fire hose of iron or steel.
	7326.90.30	Fencing posts, strainers, winders turnbuckles and similar fittings or fasteners of iron or steel.
	7326.90.40	Road studs of iron or steel.
74.04	7404.00.00	Copper waste and scrap.
74.06	7406.10.00	Copper powders of non-lamellar structure.
	7406.20.00	Copper powders of lamellar structure; flakes.
76.01	7601.10.00	Unwrought aluminium, not alloyed.
	7601.20.00	Unwrought aluminium alloys.
76.02	7602.00.00	Aluminium waste and scrap.
76.03	7603.10.00	Aluminium powders of non-lamellar structure.
	7603.20.00	Aluminium powders of lamellar structure; flakes.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
76.06	7606.91.20	Aluminium plates, sheets and strip, not alloyed, in circles of a thickness exceeding 0.2 mm but less than 7 mm.
	7606.92.20	Aluminium plates, sheets and strip, alloyed in circles of a thickness exceeding 0.2 mm but less than 7 mm.
76.07	7607.11.00	Aluminium foil, (whether or not printed) not backed, of a thickness not exceeding 0.2 mm, rolled but not further worked.
	7607.19.00	Other aluminium foil (whether or not printed) not backed, of a thickness exceeding 0.2 mm.
	7607.20.00	Aluminium foil (whether or not printed) backed, of a thickness (excluding any backing) not exceeding 0.2 mm.
76.12	7612.10.00	Collapsible tubular containers, of aluminium.
	7612.90.10	Aluminium milk containers of 10 L or less.
	7612.90.20	Aluminium milk containers of or more than 10 L.
	7612.90.90	Other aluminium casks, drums, cans, boxes and similar containers.
76.13	7613.00.00	Aluminium containers for compressed or liquefied gas.
78.01	7801.10.00	Refined lead, unwrought.
	7801.91.00	Unwrought lead containing by weight antimony as the principal other element.
	7801.99.10	Other lead alloys, unwrought.
	7801.99.90	Unwrought lead, other.
78.02	7802.00.00	Lead waste and scrap.
79.01	7901.11.00	Zinc, not alloyed, containing by weight 99.99% or more of zinc, unwrought.
	7901.12.00	Zinc not alloyed, containing by weight less than 99.99% of zinc, unwrought.
	7901.20.00	Zinc alloys, unwrought.
79.02	7902.00.00	Zinc waste and scrap.
79.03	7903.10.00	Zinc dust.
	7903.90.00	Zinc powders and flakes.
79.05	7905.00.00	Zinc plates, sheets, strip and foil.
80.01	8001.10.00	Tin, not alloyed, unwrought.
	8001.20.00	Tin alloys, unwrought.
80.02	8002.00.00	Tin waste and scrap.
80.04	8004.00.00	Tin plates, sheets, and strip, of a thickness exceeding 0.2mm.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
81.04	8104.11.00	Unwrought magnesium, containing at least 99.8% by weight of magnesium.
	8104.19.00	Other, unwrought magnesium.
	8104.20.00	Waste and scrap, of unwrought magnesium.
82.01	8201.10.00	Spades and shovels.
	8201.20.00	Forks.
	8201.30.00	Mattocks, picks, hoes and rakes.
	8201.40.00	Axes, bill hooks and similar hewing tools.
	8201.50.00	One-handed secateurs (including poultry shears).
	8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.
	8201.90.00	Other hand tools of a kind used in agriculture, horticulture or forestry.
82.02	8202.10.10	Butchers saws.
	8202.10.90	Other hand saws.
	8202.20.00	Band saw blades.
	8202.31.00	Circular saw blades with working part of steel.
	8202.32.00	Circular saw blades with working part of other materials.
	8202.40.00	Chain saw blades.
	8202.91.00	Straight saw blades, for working metal.
8202.99.00	Other saw blades.	
82.03	8203.10.00	Files, rasps and similar tools.
	8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.
	8203.30.00	Metal cutting shears and similar tools.
	8203.40.10	Perforating punches.
	8203.40.90	Pipe-cutters, bolt croppers and similar tools.
82.04	8204.11.00	Hand-operated spanners and wrenches, non-adjustable.
	8204.12.00	Hand-operated spanners and wrenches, adjustable.
	8204.20.00	Interchangeable spanner sockets, with or without handles.
82.05	8205.10.00	Drilling, threading or tapping tools.
	8205.20.00	Hammers and sledge hammers.
	8205.30.00	Planes, chisels, gauges and similar cutting tools for working wood.
	8205.40.00	Screwdrivers.
	8205.60.00	Blow lamps.
	8205.70.00	Vices, clamps and the like.
	8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.
8205.90.00	Sets of articles of two or more of the foregoing subheadings.	
82.06	8206.00.00	Tools of two or more of the goods of headings Nos. 82.02 to 82.05, put up in sets for retail sale.
82.07	8207.11.00	Rock drilling or earth boring tools with working part of sintered metal carbide or cermets.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8207.12.00	Rock drilling or earth boring tools with working part of other material.
	8207.20.00	Dies for drawing or extruding metal.
	8207.30.00	Tools for pressing, stamping or punching.
	8207.40.00	Tools for tapping or threading.
	8207.50.00	Tools for drilling, other than for rock drilling.
	8207.60.00	Tools for boring or broaching.
	8207.70.00	Tools for milling.
	8207.80.00	Tools for turning.
	8207.90.00	Other interchangeable tools.
82.09	8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets.
83.09	8309.10.00	Crown corks of base metal.
	8309.90.10	Ends and lids for compressed gas containers.
	8309.90.90	Other stoppers, caps and lids (including screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.
83.10	8310.00.10	Road traffic sign plates of base metal.
84.02	8402.11.00	Watertube boilers with a steam production exceeding 45 t per hour.
	8402.12.00	Watertube boilers with a steam production not exceeding 45 t per hour.
	8402.19.00	Other vapour generating boilers, including hybrid boilers.
	8402.20.00	Super-heated water boilers.
	8402.90.00	Parts of steam or other vapour generating boilers.
84.04	8404.10.00	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03.
	8404.20.00	Condensers for steam or other vapour power units.
	8404.90.00	Parts of auxiliary plant for use with boilers of heading No. 84.02 or 84.03.
84.05	8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.
	8405.90.00	Parts for producer gas or water gas generators.
84.06	8406.11.00	Steam turbines for marine propulsion.
	8406.19.00	Other steam turbines and other vapour turbines.
	8406.90.00	Parts for steam turbines and other vapour turbines.
84.07	8407.29.00	Marine propulsion, spark-ignition internal combustion piston engines, other than outboard motors.
84.08	8408.10.00	Marine propulsion compression-ignition internal combustion piston engines (diesel or semi-diesel engines).

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.10	8410.11.00	Hydraulic turbines and water wheels of a power not exceeding 1,000 kw.
	8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 kw but not exceeding 10,000 kw.
	8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 kw.
	8410.90.00	Parts of hydraulic turbines and water wheels, including regulators.
84.12	8412.21.00	Linear acting (cylinders) hydraulic power engines and motors.
	8412.29.00	Other hydraulic power engines and motors.
	8412.31.00	Linear acting (cylinders) pneumatic power engines and motors.
	8412.80.10	Wind engines (wind mills).
	8412.80.90	Spring operated and weight operated motors.
84.13	8413.20.00	Hand pumps, other than those of subheading No. 8413.11 or 8413.19.
	8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines.
	8413.40.00	Concrete pumps.
	8413.50.00	Other reciprocating positive displacement pumps.
	8413.60.00	Other rotary positive displacement pumps.
	8413.70.00	Other centrifugal pumps.
	8413.81.10	Hydraulic ram water powered pumps (hydrams).
84.14	8414.10.00	Vacuum pumps.
	8414.20.00	Hand- or foot-operated air pumps.
	8414.30.00	Compressors of a kind used in refrigerating equipment.
	8414.40.00	Air compressors mounted on a wheeled chassis for towing.
	8414.59.00	Other fans of an output exceeding 125 W.
84.16	8416.10.00	Furnace burners for liquid fuel.
	8416.20.00	Other furnace burners, including combination burners.
	8416.30.00	Mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.
	8416.90.00	Parts of machines of heading No. 84.16.
84.17	8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.
	8417.20.00	Bakery ovens, including biscuit ovens.
	8417.80.00	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric.
	8417.90.00	Parts of machines of heading No. 84.17.
84.19	8419.20.00	Medical, surgical or laboratory sterilisers.
	8419.31.00	Dryers for agricultural products.
	8419.32.00	Dryers for wood, paper pulp, paper or paperboard.
	8419.39.00	Other dryers.
	8419.40.00	Distilling or rectifying plant.

SECOND SCHEDULE — (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8419.50.00	Heat exchange units.
	8419.60.00	Machinery for liquefying air or gas.
	8419.81.00	Other machinery, plant and equipment for making hot drinks or for cooking or heating food.
	8419.89.00	Other machinery, plant and equipment.
	8419.90.00	Parts of machines of heading No. 84.19.
84.20	8420.10.00	Calendering or other rolling machines.
	8420.91.00	Cylinders for calendering or other rolling machines.
	8420.99.00	Other parts for calendering or other rolling machines.
84.21	8421.11.00	Cream separators.
	8421.12.00	Clothes dryers.
	8421.19.90	Other centrifuges, including centrifugal dryers.
	8421.91.00	Parts of centrifuges, including centrifugal dryers.
	8421.99.90	Other parts excluding parts falling under tariff Nos. 8421.91.00 and 8421.99.10.
84.22	8422.19.00	Dish washing machines other than household type machines.
	8422.20.00	Machinery for cleaning or drying bottles or other containers.
	8422.30.00	Machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; machinery for aerating beverages.
	8422.40.00	Other packing or wrapping machinery.
	8422.90.90	Parts excluding parts for dish washing machines of tariff No. 8422.11.00.
84.24	8424.10.00	Fire extinguishers, whether or not charged.
	8424.20.00	Spray guns and similar appliances.
	8424.30.00	Steam or sand blasting machines and similar jet projecting machines.
	8424.81.00	Other appliances for agricultural or horticultural use.
	8424.90.00	Parts of machines of heading No. 84.24.
84.29	8429.11.00	Track laying bulldozers and angledozers, self propelled.
	8429.19.00	Other bull-dozers and angledozers, self propelled.
	8429.20.00	Graders and levellers, self-propelled.
	8429.30.00	Scrapers, self-propelled.
	8429.40.00	Tamping machines and road rollers, self-propelled.
	8429.51.00	Front-end shovel loaders, self-propelled.
	8429.52.00	Mechanical shovels, excavators and shovel loaders with a 360° revolving superstructure, self-propelled.
	8429.59.00	Other mechanical shovels, excavators and shovel loaders, self-propelled.
84.30	8430.10.00	Pile-drivers and pile-extractors.
	8430.20.00	Snow-ploughs and snow-blowers.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8430.31.00	Coal or rock cutters and tunnelling machinery, self-propelled.
	8430.39.00	Other coal or rock cutters and tunnelling machinery.
	8430.41.00	Boring or sinking machinery, self-propelled.
	8430.49.00	Other boring or sinking machinery.
	8430.50.00	Other machinery, self-propelled.
	8430.61.00	Tamping or compacting machinery, not self-propelled.
	8430.62.00	Scrapers, not self-propelled.
	8430.69.00	Other machinery, not self-propelled.
84.31	8431.41.00	Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30.
	8431.42.00	Bulldozer or angledozer blades of machinery of heading Nos. 84.26, 84.29 or 84.30.
	8431.43.00	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49.
84.32	8432.10.10	Ploughs designed to be drawn by manual power or by animals, not self-propelled.
	8432.10.90	Other ploughs.
	8432.21.00	Disc harrows.
	8432.29.00	Other harrows, scarifiers, cultivators, weeders and hoes.
	8432.30.00	Seeders, planters and transplanters.
	8432.40.00	Manure spreaders and fertiliser distributors.
	8432.80.90	Other agricultural, horticultural or forestry machinery for soil preparation or cultivation.
	8432.90.10	Parts of goods of tariff No. 8432.10.10.
	8432.90.90	Other parts of machinery of heading No. 84.32 excluding parts of machinery of tariff Nos. 8432.10.10 and 8432.80.10.
84.33	8433.20.00	Other Mowers, including cutter bars for tractor mounting.
	8433.30.00	Other haymaking machinery.
	8433.40.00	Straw or fodder balers, including pick-up balers.
	8433.51.00	Combine harvester-threshers.
	8433.53.00	Root or tuber harvesting machines.
	8433.52.00	Other threshing machinery.
	8433.59.00	Other harvesting machinery.
	8433.60.00	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce.
	8433.90.90	Parts of machinery of heading No. 84.33 excluding parts for lawn mowers.
84.34	8434.10.00	Milking machines.
	8434.20.00	Dairy machinery.
	8434.90.00	Parts of machinery of heading No. 84.34.
84.35	8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.36	8436.10.00	Machinery for preparing animal feeding stuffs.
	8436.21.00	Poultry incubators and brooders.
	8436.29.00	Poultry-keeping machinery.
	8436.80.10	Other machinery for grinding and milling.
	8436.80.90	Other agricultural, horticultural, forestry, or bee-keeping machinery, including germination plant fitted with mechanical or other thermal equipment.
	8436.91.00	Parts of poultry-keeping machinery or poultry incubators and brooders.
	8436.99.10	Other parts for grinding or milling machines.
84.37	8437.10.00	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables.
	8437.80.00	Machinery used in milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.
84.38	8437.90.00	Parts of machinery of heading No. 84.37.
	8438.30.00	Machinery for sugar manufacture.
	8438.40.00	Brewery machinery.
	8438.80.10	Tea processing machinery.
	8438.80.20	Coffee bean husking or hulling machines.
84.39	8438.90.00	Parts of machines of heading 84.38.
	8439.10.00	Machinery for making pulp of fibrous cellulosic material.
	8439.20.00	Machinery for making paper or paperboard.
	8439.30.00	Machinery for finishing paper or paperboard.
	8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material.
84.40	8439.99.00	Parts of machinery for making or finishing paper or paperboard.
	8440.10.00	Book-binding machinery, including book-sewing machines.
	8440.90.00	Parts of book binding machinery, including book-sewing machines.
84.41	8441.10.90	Other cutting machines excluding apparatus for cutting photographic prints on paper or paperboard mounts.
	8441.20.00	Machines for making bags, sacks or envelopes of paper or paperboard.
	8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding of paper or paperboard.
	8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard.
	8441.80.00	Other machinery for making up paper pulp, paper or paperboard.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8441.90.00	Parts of machinery of heading No. 84.41.
84.42	8442.10.00	Phototype-setting and composing machines.
	8442.20.00	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device.
	8442.30.00	Other machinery, apparatus and equipment for preparing or making printing blocks, plates, cylinders or other printing components.
	8442.40.00	Parts of the foregoing machinery, apparatus or equipment.
	8442.50.00	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).
84.43	8443.11.90	Offset printing machinery, reel fed, other than machinery of a kind used in offices.
	8443.19.90	Other offset printing machinery, other than machinery of a kind used in offices.
	8443.21.90	Other letterpress printing machinery, excluding flexographic printing, and machinery of a kind used in offices, reel fed.
	8443.29.90	Other letterpress printing machinery, excluding flexographic printing and machinery of a kind used in offices.
	8443.30.90	Other flexographic printing machinery, other than machinery of a kind used in offices.
	8443.40.00	Gravure printing machinery.
	8443.50.90	Other printing machinery, other than machinery of a kind used in offices.
	8443.60.90	Machines for uses auxiliary to printing, other than machines of a kind used in offices.
	8443.90.00	Parts of machinery of heading No. 84.43.
84.44	8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.
84.45	8445.11.00	Carding machines for preparing textile fibres.
	8445.12.00	Combing machines for preparing textile fibres.
	8445.13.00	Drawing or roving machines for preparing textile fibres.
	8445.19.00	Other machines for preparing textile fibres.
	8445.20.00	Textile spinning machines.
	8445.30.00	Textile doubling or twisting machines.
	8445.40.00	Textile winding (including weft-winding) or reeling machines.
	8445.90.00	Other machines and machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.
84.46	8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.
	8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm, shuttle type.
	8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttle type.
84.47	8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.
	8447.12.00	Circular knitting machines with cylinder diameter exceeding 165 mm.
	8447.20.00	Flat knitting machines; stitch-bonding machines.
	8447.90.00	Other knitting machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.
84.48	8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.
	8448.19.00	Other auxiliary machinery for machines of heading No. 84.44, 84.45, 84.46 or 84.47.
84.48	8448.20.00	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.
	8448.31.00	Card clothing.
	8448.32.00	Parts of machines for preparing textile fibres, other than card clothing.
	8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.
	8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.
	8448.41.00	Shuttles.
	8448.42.00	Reeds for looms, healds and heald-frames.
	8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.
	8448.51.00	Sinkers, needles and other articles used in forming stitches.
	8448.59.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.
84.49	8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.
84.50	8450.20.00	Laundry type washing machines, including machines with both wash and dry, each of a dry linen capacity exceeding 10 kg.
	8450.90.00	Parts of machinery of heading No. 84.50.
84.51	8451.10.00	Dry-cleaning machines.
	8451.29.00	Drying machines, each of a dry linen capacity exceeding 10 kg.
	8451.30.00	Ironing machines and presses (including fusing presses).
	8451.80.10	Wringers, mangles and shaker tumblers.

SECOND SCHEDULE -- (Contd.)

Heading No.	Tariff No.	Tariff Description
	8451.80.90	Other machinery (other than machines of heading No. 84.50) for dressing, finishing, coating or impregnating textile yarn fabrics, or made-up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor covering such as linoleum.
84.52	8452.10.00	Sewing machines of the household type other than book-sewing machines of heading No. 84.40.
	8452.21.00	Other sewing machines, automatic, other than book sewing machines of heading No. 84.40.
	8452.29.00	Other sewing machines other than book-sewing machines of heading No. 84.40.
	8452.30.00	Sewing machine needles.
	8452.40.00	Furniture, bases and covers for sewing machines and parts thereof.
	8452.90.00	Other parts of sewing machines.
84.53	8453.10.00	Machinery for preparing, tanning or working hides, skins or leather other than sewing machines.
	8453.20.00	Machinery for making or repairing footwear other than sewing machines.
	8453.80.00	Machines for making or repairing other articles of hides, skins or leather, other than sewing machines.
	8453.90.00	Parts of machinery of heading No. 84.53.
84.54	8454.10.00	Converters of a kind used in metallurgy or in metal foundries.
	8454.20.00	Ingot moulds and ladles of a kind used in metallurgy or in metal foundries.
	8454.30.00	Casting machines of a kind used in metallurgy or in metal foundries.
	8454.90.00	Parts of machine of heading No. 84.54.
84.55	8455.10.00	Tube mills for metal.
	8455.21.00	Hot or combination hot and cold rolling mills.
	8455.22.00	Cold rolling mills.
	8455.30.00	Rolls for rolling mills.
	8455.90.00	Other parts for metal-rolling mills.
84.56	8456.10.00	Machine-tools for working any material by removal of material, operated by laser or other light or photon beam processes.
	8456.20.00	Machine-tools for working any material by removal of material, operated by ultrasonic processes.
	8456.30.00	Machine-tools for working any material by removal of material, operated by electro-discharge processes.
	8456.90.00	Machine-tools for working any material by removal of material, operated by electro-chemical, electron beam, ionic-beam or plasma arch processes.
84.57	8457.10.00	Machine centres for working metal.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8457.20.00	Unit construction machines (single station) for working metal.
	8457.30.00	Multi-station transfer machines for working metal.
84.58	8458.11.00	Horizontal lathes, numerically controlled, for removing metal.
	8458.19.00	Other horizontal lathes for removing metal.
	8458.91.00	Other lathes, numerically controlled, for removing metal.
	8458.99.00	Other lathes for removing metal.
84.59	8459.10.00	Way-type unit head machine tools, other than lathes of heading No. 84.58.
	8459.21.00	Drilling machines, numerically controlled, other than lathes of heading No. 84.58.
	8459.29.00	Other drilling machines, other than lathes of heading No. 84.58.
	8459.31.00	Boring-milling machines, numerically controlled, other than lathes of heading No. 84.58.
	8459.39.00	Other boring-milling machines, other than lathes of heading No. 84.58.
84.59	8459.40.00	Other boring machines, other than lathes of heading No. 84.58.
	8459.51.00	Milling machines, knee-type, other than lathes of heading No. 84.58.
	8459.59.00	Other milling machines, knee-type, other than lathes of heading No. 84.58.
	8459.61.00	Other milling machines, numerically controlled, other than lathes of heading No. 84.58.
	8459.69.00	Other milling machines, other than lathes of heading No. 84.58.
	8459.70.00	Other threading or tapping machines, other than lathes of heading No. 84.58.
84.60	8460.11.00	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled.
	8460.19.00	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm.
	8460.21.00	Grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm numerically controlled.
	8460.29.00	Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm.
	8460.31.00	Sharpening (tool or cutter grinding) machines numerically controlled.
	8460.39.00	Other sharpening (tool or cutter grinding) machines.
	8460.40.00	Honing or lapping machines.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8460.90.00	Other machine tools for deburring, polishing or otherwise finishing metal, sintered metal carbides or cermets.
84.61	8461.10.00	Planing machines for working metal.
	8461.20.00	Shaping or slotting machines for metal.
	8461.30.00	Broaching machines for metal.
	8461.40.00	Gear cutting, gear grinding or gear finishing machines.
	8461.50.00	Sawing or cutting-off machines for metal.
	8461.90.00	Other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.
84.62	8462.10.00	Forging or die-stamping machines (including presses) and hammers.
	8462.21.00	Bending, folding, straightening or flattening machines (including presses), numerically controlled.
	8462.29.00	Other bending, folding, straightening or flattening machines (including presses).
84.62	8462.31.00	Shearing machines (including presses), other than combined punching and shearing machines, numerically controlled.
	8462.39.00	Other shearing machines (including presses), other than combined punching and shearing machines.
	8462.41.00	Punching or notching machines (including presses), including combined punching and shearing machines, numerically controlled.
	8462.49.00	Other punching or notching machines (including presses), including combined punching and shearing machines.
	8462.91.00	Hydraulic presses.
	8462.99.00	Presses for working metal or metal carbides not specified above.
84.63	8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like for working metal.
	8463.20.00	Thread rolling machines.
	8463.30.00	Machines for working wire.
	8463.90.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.
84.64	8464.10.00	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.
	8464.20.00	Grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.
	8464.90.00	Other machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description	
84.65	8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations.	
	8465.91.00	Sewing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	8465.92.00	Planing, milling or moulding (by cutting) machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	8465.93.00	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	8465.94.00	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	8465.95.00	Drilling or morticing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	8465.96.00	Splitting, slicing or paring machines for working wood, cork, bone, hard rubber, hard plastics or similar materials.	
	8465.99.00	Other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
	84.66	8466.10.00	Tool holders and self-opening dieheads.
		8466.20.00	Work holders.
8466.30.00		Dividing heads and other special attachments for machine-tools.	
8466.91.00		Other parts and accessories for machine of heading No. 84.64.	
8466.92.00		Other parts and accessories suitable for use solely or principally with the machines of heading No. 84.65.	
8466.93.00		Other parts and accessories suitable for use solely or principally with the machines of heading Nos. 84.56 to 84.61.	
8466.94.00		Other parts and accessories suitable for use solely or principally with the machines of heading Nos. 84.62 to 84.63.	
84.67		8467.11.00	Pneumatic tools for working in the hand, rotary type (including combined rotary-percussion).
	8467.19.00	Other pneumatic tools for working in the hand.	
	8467.81.00	Chain saws for working in the hand, with self-contained non-electric motor.	
	8467.89.00	Other tools for working in the hand, with self-contained non-electric motor.	
	8467.91.00	Parts of chain saws.	
	8467.92.00	Parts of pneumatic tools.	
	8467.99.00	Other parts of tools for working in the hand, with self-contained non-electric motor.	

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
84.68	8468.10.00	Hand-held blow pipes.
	8468.20.00	Other gas-operated machinery and apparatus for soldering, brazing or welding.
	8468.80.00	Other machinery and apparatus for soldering, brazing or welding.
	8468.90.00	Parts of machine of heading No. 84.68.
84.74	8474.10.00	Machinery for sorting, screening, separating or washing earth, stone, ores or other mineral substances.
	8474.20.00	Machinery for crushing or grinding earth, stone, ores or other mineral substances.
	8474.31.00	Concrete or mortar mixers.
	8474.32.00	Machinery for mixing mineral substances with bitumen.
	8474.39.00	Other mixing or kneading machines for earth, stone, ores or other mineral substances.
	8474.80.00	Machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.
	8474.90.00	Parts of machinery of heading No. 84.74.
84.75	8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.
	8475.20.00	Machines for manufacturing or hot working glass or glassware.
	8475.90.00	Parts for machinery of heading No. 84.75.
84.77	8477.10.00	Injection-moulding machines for working rubber or plastics.
	8477.20.00	Extruders for working rubber or plastics.
	8477.30.00	Blow moulding machines for working rubber or plastics.
	8477.40.00	Vacuum moulding machines and other thermoforming machines for working rubber or plastics.
	8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.
	8477.59.00	Other machinery for moulding or otherwise forming rubber or plastics.
	8477.80.00	Other machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.
	8477.90.00	Parts of machines of heading No. 84.77.
	84.78	8478.10.00
8478.90.00		Parts of machinery of heading No. 84.78.
84.79	8479.10.00	Machinery for public works, building or the like.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8479.20.00	Machinery for the extraction or preparation of animal of fixed vegetable fats or oils.
	8479.30.00	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork.
	8479.81.00	Other machines and mechanical appliances for treating metal, including electric wire coil-winders.
	8479.90.00	Parts for machines of heading No. 84.79.
84.80	8480.10.00	Moulding boxes for metal foundry.
	8480.20.00	Mould bases.
	8480.30.00	Moulding patterns.
	8480.41.00	Injection or compression type moulds for metal or metal carbides.
	8480.49.00	Other moulds for metal or metal carbides.
	8480.50.00	Moulds for glass.
	8480.60.00	Moulds for mineral materials.
	8480.71.00	Injection or compression type moulds for rubber or plastics.
	8480.79.00	Other moulds for rubber or plastics.
85.01	8501.10.10	Motors of an output not exceeding 37.5 W, unassembled.
	8501.10.90	Motors of an output not exceeding 37.5 W, assembled or partly assembled.
	8501.20.10	Universal AC/DC motors of an output exceeding 37.5W, unassembled.
	8501.20.90	Universal AC/DC motors of an output exceeding 37.5W, assembled or partly assembled.
	8501.31.10	Other DC motors and DC generators, of an output not exceeding 750 W unassembled.
	8501.31.90	Other DC motors and DC generators, of an output not exceeding 750 W assembled or partly assembled.
	8501.32.10	Other DC motors and DC generators, of an output exceeding 750 W but not exceeding 75 kw, unassembled.
	8501.32.90	Other DC motors and DC generators, of an output exceeding 750 W but not exceeding 75 kw, assembled or partly assembled.
	8501.33.10	Other DC motors and DC generators, of an output exceeding 75 kw but not exceeding 375 kw, unassembled.
	8501.33.90	Other DC motors and DC generators, of an output exceeding 75 kw but not exceeding 375 kw, assembled or partly assembled.
	8501.34.10	Other DC motors and DC generators, of an output not exceeding 375 kw, unassembled.
	8501.34.90	Other DC motors and DC generators, of an output not exceeding 375 kw, assembled or partly assembled.
	8501.40.10	Other AC motors, single-phase, unassembled.
	8501.40.90	Other AC motors, single-phase, assembled or partly assembled.

SECOND SCHEDULE -- (Contd.)

Heading No.	Tariff No.	Tariff Description
	8501.51.10	Other AC motors, multi-phase, of an output not exceeding 750 W unassembled.
	8501.51.90	Other AC motors, multi-phase, of an output not exceeding 750 W, assembled or partly assembled.
	8501.52.10	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kw, unassembled.
	8501.52.90	Other AC motors, multi-phase of an output exceeding 750 W but not exceeding 75 KW assembled or partly assembled.
	8501.53.10	Other AC motors, multi-phase, of an output not exceeding 75 kw, unassembled.
	8501.53.90	Other AC motors, multi-phase, of an output not exceeding 75 kw, assembled or partly assembled.
	8501.61.00	AC generators (alternators), of an output not exceeding 75 kVA.
	8501.62.00	AC generators (alternators), of an output exceeding 75 kVA but not exceeding 375 kVA.
	8501.63.00	AC generators (alternators), of an output exceeding 375 kVA but not exceeding 750 kVA.
	8501.64.00	AC generators (alternators), of an output exceeding 750 KVA.
85.02	8502.11.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of an output not exceeding 75 kVA.
	8502.12.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of an output exceeding 75 kVA but not exceeding 375 kVA.
	8502.13.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines) of an output exceeding 375 kVA.
	8502.20.00	Generating sets with spark-ignition internal combustion piston engines.
	8502.30.10	Unassembled solar DC generating sets.
	8502.30.20	Unassembled other DC generating sets.
	8502.30.30	Assembled or partly assembled solar DC generating sets.
	8502.30.90	Assembled or partly assembled other DC generating sets.
	8502.40.00	Electric rotary converters.
85.03	8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.
85.04	8504.10.00	Ballasts for discharge lamps or tubes.
	8504.21.00	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA.
	8504.22.00	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA.
	8504.23.00	Liquid dielectric transformers having a power handling capacity exceeding 10,000 kVA.
	8504.31.00	Other transformers having a power handling capacity not exceeding 1 kVA.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8504.32.00	Other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.
	8504.33.00	Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA.
	8504.34.00	Other transformers having a power handling capacity exceeding 500 kVA.
	8504.40.00	Static converters.
	8504.50.00	Other inductors.
	8504.90.00	Parts of electrical transformers, static converters (for example, rectifiers) and inductors.
85.05	8505.11.00	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal.
	8505.19.00	Other permanent magnets and articles intended to become permanent magnets after magnetisation.
	8505.20.00	Electro-magnetic couplings, clutches and brakes.
	8505.30.00	Electro-magnetic lifting heads.
	8505.90.00	Electromagnets; electro-magnetic or permanent magnet chucks, clamps and similar holding devices, including parts.
85.06	8506.11.00	Primary cells and primary batteries of an external volume not exceeding 300 cm ³ , of manganese dioxide.
	8506.12.00	Primary cells and primary batteries of an external volume not exceeding 300 cm ³ , of mercuric oxide.
	8506.13.00	Primary cells and primary batteries of an external volume not exceeding 300 cm ³ , of silver oxide.
	8506.19.00	Other primary cells and primary batteries of an external volume not exceeding 300 cm ³ .
85.08	8508.10.00	Drills of all kinds for working in the hand, with self-contained electric motor.
	8508.20.00	Saws for working in the hand, with self-contained electric motor.
	8508.80.00	Other electro-mechanical tools for working in the hand, with self-contained electric motor.
	8508.90.00	Parts of electro-mechanical tools for working in the hand, with self-contained electric.
85.10	8510.10.10	Shavers of a kind used solely, for shearing and grooming domestic animals.
	8510.20.10	Hair clippers of a kind used solely for clipping domestic animals.
85.11	8511.10.10	Sparking plugs, unassembled.
	8511.80.10	Glow plugs, unassembled.
85.14	8514.10.00	Industrial or laboratory electric resistance heated furnaces and ovens.
	8514.20.00	Industrial or laboratory electric induction or dielectric furnaces and ovens.
	8514.30.00	Other industrial or laboratory electric furnaces and ovens.
	8514.40.00	Other induction or dielectric heating equipment.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8514.90.00	Parts for industrial or laboratory electric (including induction or dielectric) furnaces and ovens and other industrial or laboratory induction or dielectric heating equipment.
85.15	8515.11.00	Soldering irons and guns.
	8515.19.00	Other brazing or soldering machines and apparatus.
	8515.21.00	Machines and apparatus for resistance welding of metal, fully or partly automatic.
	8515.29.00	Other machines and apparatus for resistance welding of metal.
	8515.31.00	Machines and apparatus for arc (including plasma arc) welding of metals, fully or partly automatic.
	8515.39.00	Other machines and apparatus for arc (including plasma arc) welding of metals.
	8515.90.00	Parts of machines of heading No. 85.15.
85.24	8524.10.00	Gramophone records.
	8524.21.10	Magnetic tapes of a width not exceeding 4 mm, for the sole use of public broadcasting organizations.
	8524.22.10	Magnetic tapes of a width exceeding 4 mm but not exceeding 6.5 mm, for the sole use of public broadcasting organizations.
	8524.23.10	Magnetic tapes of a width exceeding 6.5 mm, for the sole use of public broadcasting organizations.
85.30	8530.10.00	Electric signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08.
	8530.80.00	Electric signalling, safety or traffic control equipment for roads, inland waterways, parking facilities, port installations or airfields other than those of heading No. 86.08.
	8530.90.00	Parts of goods of heading No. 85.30.
85.31	8531.10.00	Electric fire alarms and similar apparatus for fire detection.
85.41	8541.40.10	Solar cells and solar modules not equipped with any elements like diodes, batteries or similar equipment.
85.45	8545.11.00	Electrodes of a kind used for furnaces.
	8545.19.00	Other electrodes.
86.01	8601.10.00	Rail locomotives powered from an external source of electricity.
	8601.20.00	Rail locomotives powered by electric accumulators.
86.02	8602.10.00	Diesel-electric locomotives.
	8602.90.00	Locomotive tenders and other rail locomotives.
86.03	8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 86.04, powered from an external source of electricity.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04.
86.04	8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).
86.05	8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 86.04.
86.06	8606.10.00	Railway tank wagons and the like.
	8606.20.00	Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.
	8606.30.00	Self-discharging vans and wagons, other than those of subheading No. 8606.10 or 8606.20.
	8606.91.00	Railway or tramway goods vans and wagons, not self-propelled, covered and closed.
	8606.92.00	Railway or tramway goods vans and wagons, not self-propelled, open, with non-removable sides of a height exceeding 60 cm.
	8606.99.00	Other railway or tramway goods vans and wagons, not self-propelled.
86.07	8607.11.00	Driving bogies and bissel-bogies.
	8607.12.00	Other bogies and bissel-bogies.
	8607.19.00	Axles and wheels including parts.
	8607.21.00	Air brakes and parts thereof.
	8607.29.00	Other brakes and parts thereof.
	8607.30.00	Hooks and other coupling devices, buffers, and parts thereof.
	8607.91.00	Other parts of locomotives.
	8607.99.00	Other parts of rolling-stock.
86.08	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.
86.09	8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.
87.01	8701.10.00	Pedestrian controlled tractors.
	8701.30.00	Track-laying tractors.
	8701.90.00	Other tractors (other than tractors of heading No. 87.09).

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
87.02	8702.10.39	Vehicles (i.e. buses), with seating capacity of more than 25 passengers (diesel or semi-diesel) assembled.
	8702.90.39	Vehicles (i.e. buses), with seating capacity of more than 25 passengers (other than diesel or semi-diesel) assembled.
87.03	8703.21.90	Ambulances and hearses, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity not exceeding 1,000 cc.
	8703.22.90	Ambulances and hearses, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc.
	8703.23.19	Ambulances and hearses, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,500 cc but not exceeding 1,800 cc.
	8703.23.29	Ambulances and hearses, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc.
	8703.23.39	Ambulances and hearses, with spark-ignition internal combustion reciprocating pistons engine, of a cylinder capacity exceeding 2,000 cc but not exceeding 2,250 cc.
	8703.23.49	Ambulances and hearses, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 2,250 cc but not exceeding 2,500 cc.
	8703.23.59	Ambulances and hearses, of a cylinder capacity exceeding 2,500 but not exceeding 3,000 cc.
	8703.24.90	Ambulances and hearses, of a cylinder capacity exceeding 3,000 cc.
	8703.31.19	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 1,000 cc.
	8703.31.29	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc.
	8703.32.19	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc.
	8703.32.29	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc.
	8703.32.39	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
	8703.32.49	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc.
	8703.33.19	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc assembled.
	8703.33.29	Ambulances and hearses, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.
87.05	8705.30.00	Fire fighting vehicles.
	8705.90.10	Street cleaning vehicles.
	8705.90.20	Mobile radiological units and mobile clinics.
87.10	8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.
87.13	8713.10.00	Invalid carriages, not mechanically propelled.
	8713.90.00	Other invalid carriages, motorised or otherwise mechanically propelled.
87.14	8714.20.00	Parts and accessories of invalid carriages.
87.16	8716.80.10	Wheelbarrows, not mechanically propelled.
	8716.80.30	Carts (public service) for collection and disposal of refuse, not mechanically propelled.
88.03	8803.10.00	Propellers and rotors and parts thereof being parts of goods of heading No. 88.01 or 88.02.
	8803.20.00	Parts under carriages and thereof being of goods of heading No. 88.01 or 88.02.
	8803.30.00	Under carriages and parts thereof.
	8803.90.00	Other parts of goods of heading No. 88.01 or 88.02
89.04	8904.00.00	Tugs and pusher craft.
89.05	8905.10.00	Dredgers.
	8905.20.00	Floating or submersible drilling or production platforms.
	8905.90.00	Other light vessels, fire-floats, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks.
89.06	8906.00.10	Warships.
89.07	8907.10.00	Inflatable rafts.
	8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).
89.08	8908.00.00	Vessels and other floating structures for breaking up.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
90.04	9004.90.10	Spectacles for correcting vision.
90.06	9006.30.00	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes.
90.11	9011.10.00 9011.20.00 9011.80.00 9011.90.00	Stereoscopic microscopes. Microscopes, for microphotography, microcinematography or microprojection. Other compound optical microscopes. Parts and accessories of compound optical microscopes, including those for microphotography, microcinematography or microprojection.
90.12	9012.10.00 9012.90.00	Microscopes other than optical microscopes and diffraction apparatus. Parts and accessories of microscopes other than optical microscopes and diffraction apparatus.
90.17	9017.80.20	Wooden school rulers.
90.18	9018.11.00 9018.19.00 9018.20.00 9018.31.10 9018.31.90 9018.32.00 9018.39.00 9018.41.00 9018.49.10 9018.49.90 9018.50.00 9018.90.00	Electro-cardiographs. Other electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters). Ultra-violet or infra-red ray apparatus. Disposable plastic syringes. Other syringes with or without needles. Tubular metal needles and needles for sutures. Catheters, cannulae and the like. Dental drill engines, whether or not combined on a single base with other dental equipment. Dentists chairs incorporating dental equipment or any other dental appliances classifiable in heading No. 90.18. Other instruments and appliances, used in dental sciences. Other ophthalmic instruments and appliances. Other instruments and appliances used in medical dental surgical or veterinary sciences.
90.19	9019.10.90 9019.20.00	Mechano-therapy appliances other massage apparatus; psychological aptitude testing apparatus. Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.
90.20	9020.00.10 9020.00.90	Breathing appliances for professional use. Other breathing appliances and gas masks excluding protective masks having neither mechanical parts nor replaceable filters.

SECOND SCHEDULE -- (CONTD.)

Heading No.	Tariff No.	Tariff Description
90.21	9021.11.00	Artificial joints.
	9021.19.00	Other orthopaedic or fracture appliances.
	9021.21.00	Artificial teeth.
	9021.29.00	Artificial dental fittings.
	9021.30.00	Other artificial parts of the body.
	9021.40.00	Hearing aids, excluding parts and accessories.
	9021.50.00	Pacemakers for stimulating heart muscles, excluding parts and accessories.
	9021.90.00	Other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.
90.22	9022.11.00	Apparatus based on the use of X-rays for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus.
	9022.19.00	Apparatus based on the use of X-rays, for other uses, including radiography or radiotherapy.
	9022.21.00	Apparatus based on the use of alpha, beta or gamma radiations for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus.
	9022.29.00	Apparatus based on the use of alpha, beta or gamma radiation, for other uses, including radiography or radiotherapy apparatus.
	9022.30.00	X-ray tubes.
	9022.90.00	X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, including parts and accessories.
93.01	9301.00.00	Military weapons, other than revolvers, pistols and guns of heading No. 93.07.
93.06	9306.90.90	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof.
94.05	9405.50.90	Locomotive and railway rolling stock lanterns.
95.06	9506.51.00	Lawn-tennis rackets, whether or not strung.
	9506.59.10	Squash rackets.
	9506.61.00	Lawn-tennis balls.
	9506.99.20	Football bladders.
	9506.99.30	Hockey sticks.
96.03	9603.90.10	Prepared knots and tufts for broom or brush making.
96.09	9609.10.00	Pencils and crayons, with leads encased in a rigid sheath.
97.01	9701.10.00	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles.
97.02	9702.00.00	Original engravings, prints and lithographs.

SECOND SCHEDULE -- (CONTD.)

<i>Heading No.</i>	<i>Tariff No.</i>	<i>Tariff Description</i>
97.03	9703.00.00	Original sculptures and statuary, in any material.
97.04	9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.
97.05	9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.
97.06	9706.00.00	Antiques of an age exceeding one hundred years.

THIRD SCHEDULE

(S. 2(1))

LIST OF TAXABLE SERVICES

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

1. Accountancy services including book-keeping and similar services whether or not supplied by persons holding professional qualifications.
 2. Management and related consultancy services.
 3. Computing and related services.
 4. Legal services including services supplied in connection therewith.
 5. Services supplied by architects, surveyors and draughtsmen.
 6. Services supplied by engineers.
 7. Services supplied by auctioneers, estate agents and property valuers.
 8. Commission agency services.
 9. Licenced brokers.
 10. Secretarial (including typing and photocopying) agencies.
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FOURTH SCHEDULE

(S. 2(1))

DESIGNATED GOODS

Precious and semi-precious stones and goldsmiths and silversmiths wares and other precious metal or rolled precious metals and other goods within the following categories in the First Schedule to the Customs and Excise Act (Cap. 472) are designated goods.

Tariff No.	Tariff Description
7101.10.00	Natural pearls, whether or not worked or graded but not strung, mounted or set.
7101.21.00	Cultured pearls, unworked.
7101.22.00	Cultured pearls, worked.
7102.10.00	Diamonds, whether or not worked, but not mounted or set, unsorted.
7102.31.00	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted.
7102.39.00	Other non-industrial diamonds, whether or not worked, but not mounted or set.
7103.10.00	Precious stones (other than diamonds) and semi-precious stones, unworked or simply sawn or roughly shaped.
7103.91.00	Rubies, sapphires and emeralds, otherwise worked.
7103.99.00	Other precious stones (other than diamonds) and semi-precious stones, otherwise worked.
7104.10.00	Piezo-electric quartz being synthetic or reconstructed precious or semi-precious stones.
7104.20.00	Other synthetic or reconstructed precious or semi-precious stones, unworked or simply sawn or roughly shaped.
7104.90.00	Other synthetic or reconstructed precious or semi-precious stones, worked.
7106.10.00	Silver in powder form.
7106.91.00	Unwrought silver, including silver plated with gold or platinum.
7106.92.00	Semi-manufactured silver, including silver plated with gold or platinum.
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.
7108.11.00	Non-monetary gold (including gold plated with platinum), in powder form.
7108.12.00	Other gold, unwrought, non-monetary.
7108.13.00	Non-monetary gold (including gold plated with platinum), in other semi-manufactured forms.
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.
7110.11.00	Platinum, unwrought or in powder form.
7110.19.00	Platinum, in semi-manufactured form.
7110.21.00	Palladium, unwrought or in powder form.
7110.29.00	Palladium, in semi-manufactured form.
7110.31.00	Rhodium, unwrought or in powder form.
7110.39.00	Rhodium, in semi-manufactured form.
7110.41.00	Iridium, osmium and ruthenium, unwrought or in powder form.

FOURTH SCHEDULE -- (CONTD.)

<i>Tariff No.</i>	<i>Tariff Description</i>
7110.49.00	Iridium, osmium and ruthenium, in semi-manufactured form.
7111.00.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.
7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.
7112.20.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.
7112.90.00	Waste and scrap of other precious metals or of metal clad with precious metal excluding gold and platinum.
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with precious metal.
7113.20.00	Articles of jewellery and parts thereof, of base metal clad with precious metal.
7114.11.00	Articles of goldsmith's or silversmith's wares and parts thereof, of silver, whether or not plated or clad with precious metal.
7114.19.00	Articles of goldsmith's or silversmith's wares and parts thereof, of other precious metal, whether or not plated or clad with precious metal.
7114.20.00	Articles of goldsmith's or silversmith's wares and parts thereof, of base metal clad with precious metal.
7115.10.00	Catalysts in the form of wire cloth or grill, of platinum.
7115.90.00	Other articles of precious metal or of metal clad with precious metal, except catalysts in the form of wire cloth or grill, of platinum.
7116.10.00	Articles of natural or cultured pearls.
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).
7117.11.00	Cuff-links and studs, plated with precious metal.
7117.19.00	Other imitation jewellery, plated with precious metal.
9113.20.00	Watch straps, watch bands and watch bracelets and parts thereof, gold or silver plated.
9601.10.00	Worked ivory and articles of ivory.
9601.90.00	Bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).

FIFTH SCHEDULE

(S. 8(2))

ZERO RATING

Where, to the satisfaction of the Commissioner, a registered person exports goods in the course of his business, that supply shall be zero-rated in accordance with the provisions of section 8.

SIXTH SCHEDULE

(S. 27)

REGISTRATION, DEREGISTRATION AND CHANGES AFFECTING REGISTRATION

1. Subject to paragraphs 2 and 3, any person who -

(1) in the course of his business has manufactured and supplied, or expects to manufacture and supply, taxable goods or has supplied, or expects to supply, taxable services the value of which exceeds in any of the following periods the values shown for that period -

twelve months	Ksh 200,000
nine months	Ksh 160,000
six months	Ksh 110,000
three months	Ksh 60,000; or

(2) is about to commence manufacturing taxable goods or supplying taxable services which in the opinion of the Commissioner will exceed any of the values prescribed in sub paragraph (1) for the relevant period, or

(3) is a designated dealer,

shall be a taxable person and shall within thirty days from the date on which he becomes a taxable person apply in the prescribed manner to the Commissioner to be registered.

2. (1) For the purposes of this Schedule, where -

- (a) taxable goods are manufactured in Kenya, and more than thirty percent of the value of those goods are supplied by the manufacturer to one or more persons related to the manufacturer; or
- (b) taxable goods are manufactured in Kenya and more than thirty percent of the value of those goods are supplied by the manufacturer to one or more person who then supply them to one or more persons related to the manufacturer,

any such person to whom such goods are supplied shall be deemed to be the manufacturer of those goods in Kenya and any supplies by him shall be deemed to be supplies of goods manufactured by him.

(2) For the purposes of this paragraph a person is related to another person if -

- (a) either person participates directly or indirectly in the management, control or capital of the business of the other; or
- (b) a third person participates directly or indirectly in the management, control or capital of the business of both; or
- (c) an individual, who participates in the management, control or capital of the business of one, is associated by marriage, consanguinity or affinity to an individual who participates in the management, control or capital of the business of the other.

3. (1) Any person who makes or intends to make taxable supplies of goods or services to a registered person or for exportation may, notwithstanding that paragraph 1 does not apply to him, apply in the prescribed manner to the Commissioner to be registered as a registered person.

SIXTH SCHEDULE -- (CONTD.)

- (2) Where the Commissioner is satisfied that the interests of the business of an applicant under sub-paragraph (a) requires registration under paragraph 1, the Commissioner shall duly register such person under such terms and conditions as he thinks fit.
4. Where the Commissioner is satisfied that a person is required to be registered under paragraphs 1 or 3, the Commissioner shall issue a certificate in the prescribed form on receipt of a proper application.
 5. Where a group of companies is owned or substantially controlled by another person that person may with the concurrence of those concerned apply to the Commissioner for the group to be treated as one registered person for the purposes of this Act.
 6. On receipt of an application made under paragraph 5, the Commissioner shall, if he deems it fit to do so, allow the group of companies to be registered as one registered person with one certificate of registration and each company shall become jointly and severally responsible for the tax due and payable on all supplies to persons not within the registered group.
 7. Where a person ceases to make taxable supplies he shall without delay notify the Commissioner of the date of cessation and furnish to him a return showing details of all materials and other goods in stock and their value and shall pay any tax due on such goods within thirty days from the date on which he ceased to make taxable supplies.
 8. Where the value of taxable supplies being made by a registered person in any period of twelve months does not exceed one hundred and fifty thousand thousand shillings and the registered person does not expect any increase in such supplies in the next period of twelve months, he may notify the Commissioner of the values of his supplies in the relevant periods and the description and value of taxable materials and other goods in stock and may apply to be deregistered.
 9. On receipt of a notification under paragraphs 7 or 8 the Commissioner shall, if satisfied that the person should be deregistered, deregister that person with effect from the date when the registered person pays the tax due and payable on supplies made and on stocks of materials and other goods on which tax has not been paid or on which tax has been credited as deductible input tax.
 10. The registered person shall notify details to the Commissioner within fourteen days of any of the following changes occurring-
 - (1) whenever the address of the place of business is changed; or
 - (2) additional premises are used, or will be used, for purposes of the business; or
 - (3) premises used for the business cease to be so used;
 - (4) the name, or trading name, of the business is changed; or
 - (5) in the case of a limited company, an interest of more than thirty percent of the share capital has been obtained by a person or group of persons; or
 - (6) the person authorised to sign returns and other documents is changed; or
 - (7) the partners in a partnership are changed;

SIXTH SCHEDULE -- (CONTD.)

(8) a change occurs in the trade classification of the goods or services being supplied.

11. Where a person dies, becomes insolvent, or is legally incapacitated, the executor, liquidator, or other person conducting the business, as the case may be, shall notify details to the Commissioner without delay.

12. Where any person disposes of a registered business as a going concern to another registered person-

(1) both registered persons shall without delay provide the Commissioner with details of the transaction, of the arrangements made for payment of tax due on supplies already made, of the description, quantities and value of stocks of taxable goods on hand at the date of disposal, and of arrangements made for transferring the responsibility for keeping and producing books and records relating to the business before disposal.

(2) unless the Commissioner has reason to believe that there would be undue risk to the Revenue, and notifies the registered persons accordingly within seven days of receipt of the notification required in sub-paragraph (a), the stocks of taxable goods on hand may be transferred without payment of the tax otherwise due and payable.

(3) notwithstanding that the business is being disposed of by the registered person as a going concern that registered person shall remain registered and be responsible for all matters under this Act in relation to the business prior to its disposal, up to the time of its disposal, until such time as the requirements of this Act have been properly complied with.

SEVENTH SCHEDULE

(S. 28)

INVOICES, RECORDS AND RETURNS

1. Every registered person who makes a taxable supply shall furnish the purchaser with a tax invoice at the time of the supply or within fourteen days of the completion of that supply, in respect of that supply and shall include thereon prescribed details:

Provided that where cash sales are made from retail premises the Commissioner may subject to prescribed conditions authorise other methods of accounting for tax in cases where the supplies to any one person in any day do not exceed five hundred shillings.

2. The amount of tax payable, if any, shall be recoverable by the registered person from the purchaser in addition to the sale price.

3. (1) No invoice showing an amount which purports to be tax shall be issued on any supply -

(a) which is not a supply of taxable goods or taxable services; or

(b) by a person who is not registered.

(2) Where an invoice is issued in contravention of sub-paragraph (1) any tax shown thereon shall become due and payable to the Commissioner within seven days of the date of the invoice.

4. Any person who fails to comply with the requirements of paragraph 1 shall be guilty of an offence and any goods in connection with which the offence was committed shall be liable to forfeiture.

5. (1) Every taxable person shall, in accordance with the regulations, keep full and true records written up-to-date of all transactions which may affect his tax liability.

(2) Every person required by sub-paragraph (1) to keep records shall at all reasonable times make them available to an authorised officer and shall give the officer every facility necessary to inspect the records.

6. Every registered person shall, not later than the last day of each month, submit to the Commissioner a return in the prescribed form -

(a) showing separately for each rate of tax particulars of the total value of supplies, the rate of tax to which the supplies are liable and the amount of tax payable, for any taxable supplies made by him during the month immediately preceding that in which the return is made;

(b) showing separately for each rate of tax the total value of taxable supplies, the tax rate at which tax was paid, and the amount of tax paid in respect of which deductible input tax is claimed.

(c) if such be the case, stating that no such supplies were made or received during the preceding month; and,

(d) containing such other matters as may be prescribed.

SEVENTH SCHEDULE -- (CONTD.)

7. (1) Where, in the opinion of the Commissioner, any person has failed to pay any of the tax which has become payable by him under this Act by reason of-

(a) his failure to keep proper books of account, records or documents, required under this Act, or the incorrectness or inadequacy of those books of account, record, or documents; or

(b) his failure to make any return required under this Act, or delay in making any such return or the incorrectness or inadequacy of any such return; or,

(c) his failure to apply for registration as a taxable person under this Act.

the Commissioner may, on such evidence as may be available to him, assess the amount of tax due and that amount of tax shall be due and payable forthwith by the person liable to pay the tax.

(2) Subject to any appeal to the Tribunal, the determination by the Commissioner under this section of any amount of tax payable by any person shall be final and conclusive and shall not be subject to review by any court.