

THE FINANCE ACT, 1996

No. 8 of 1996

Date of Assent: 7th January, 1997

Date of Commencement: See Section 1

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

ENACTED by the Parliament of Kenya, as follows:-

PART I - PRELIMINARY

Short title and commencement.

1. This Act may be cited as the Finance Act, 1996 and shall come into operation, or be deemed to have come into operation, as follows-

- (a) Section 12, on the 29th December, 1995;
 - (b) Sections 11(b)(v), on the 1st January, 1996;
 - (c) Sections 40 and 48(b)(iii)(A), (B) and (D), on the 1st July, 1996;
 - (d) Sections 16 and 49, on the 1st September, 1996;
 - (e) Sections 2 and 3, on the 1st December, 1996;
 - (f) Sections 31, 33(a), 34, 35, 37, 38, 39, 46, 47, 48(a), 48(b)(i), and 48(b)(iii)(C), on the 1st January, 1997;
 - (g) all other provisions, on the 18th June, 1996.
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PART II - CUSTOMS AND EXCISE

Amendment of
section 34 of Cap.
472.

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

(a) in subsection (1) -

(i) by deleting the words "sixty days" and inserting "twenty-one days";

(ii) by deleting the words "thirty days" and inserting the words "twenty-one days";

(iii) by deleting the words "by the proper officer" appearing in paragraph (i) of the proviso;

(iv) by inserting the following new paragraph in the proviso -

(iii) which are imported by the Government, a diplomatic mission, a state corporation, an aid agency or the Government or a state corporation of a neighbouring country, shall not be sold except with the prior written approval of the Commissioner.

(b) by deleting subsections (3) and (4) and inserting the following new subsections -

(3) Where goods are sold under this section, the proceeds thereof shall be applied in the order set out below in the discharge of -

(a) the duties, if any;

(b) the expenses of removal and sale;

(c) the rent and charges due to the customs; and

(d) the port charges.

(4) Where after the proceeds of sale have been applied in accordance with subsection (3) there is a balance, such balance shall be paid into the customs and excise revenue

Amendment of
section 46 of Cap.
472.

2A. Section 46 of the Customs and Excise Act is amended in subsection (3)-

(a) by deleting the words "two months" and inserting the words "twenty-one days"; and

(b) by deleting the words "one month's notice" and inserting the words "twenty-one days' notice".

Amendment of
section 109 of
Cap. 472.

3. Section 109 of the Customs and Excise Act is amended in subsection (3) by deleting the words "twenty-first" and inserting the word "twentieth".

Insertion of section
127D to Cap. 472.

4. The Customs and Excise Act is amended by inserting the following new section immediately after section 127C -

Pre-shipment inspection of this Act, the Minister may, by notice in the Gazette, prescribe certain imported goods which shall be subject to pre-shipment inspection.

(2) The Commissioner may appoint any person for the purpose of conducting pre-shipment inspection of the goods prescribed under subsection (1).

(3) An appointment under subsection (2) shall be subject to such terms and conditions as may be agreed in writing between the Government and the appointed person.

(4) A person appointed under subsection (2) shall, on completion of pre-shipment inspection of any goods, issue a certificate of such inspection to the Commissioner and to the importer.

(5) A person who, at the commencement of this section is appointed by the Minister to conduct pre-shipment inspection, shall be deemed to be a person appointed by the Commissioner under this section.

(6) In this section, the expression "pre-shipment

inspection" means the examination of imported goods prior to shipment in order to ascertain the description, quality, quantity and the value of such goods.

Amendment of Section 134 of Cap. 472. 5. Section 134(3) of the Customs and Excise is amended by deleting the words "twenty-first" and inserting the word "twentieth".

Amendment of section 137 of Cap. 472. 5A. Section 137 of the Customs and Excise Act is amended in the proviso by deleting the words "twenty-first", and inserting the word "twentieth".

Amendment of section 141 of Cap. 472. 6. Section 141 of the Customs and Excise Act is amended in subsection (2) -

(a) by deleting the words "and payment has been received in foreign currency" appearing in paragraph (a);

(b) by inserting the following new paragraphs -

(f) for use in the manufacture of shade netting for agricultural or horticultural use where the Commissioner is satisfied that the goods will be supplied in accordance with item 28 of Part B of the Third Schedule;

(g) for use in the manufacture of reinforced polyvinyl chloride (PVC) or reinforced polyethylene for agricultural or horticultural use where the Commissioner is satisfied that the goods will be supplied in accordance with item 29 of Part B of the Third Schedule;

Amendment of section 204 of Cap. 472. 7. The Customs and Excise Act is amended by deleting section 204 and inserting the following new section -

Restoration of seizure. 204.(1) Where anything has been seized under this Act, the Minister may, on application by the person from whom the thing was seized, whether or not such thing has been condemned, direct that it be released to the applicant upon such terms and conditions as the Minister may think fit.

(2) An application under subsection (1) shall be in writing and shall be forwarded to the Minister through the Commissioner.

Amendment of the
First Schedule to
Cap. 472.

8. The First Schedule of the Customs and Excise Act is amended -

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

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

Amendment of the
Third Schedule to
Cap. 472.

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

(a) in Part A (Special Exemptions) -

(i) by deleting item 15 and inserting the following new item -

15. Disabled and Physically Handicapped Persons.

Materials, articles and equipment, including motor vehicles, which the Commissioner is satisfied are specially designed for the use of disabled and physically handicapped persons, provided that where the duty exceeds forty thousand shillings, the Commissioner shall first obtain approval in writing from the Treasury.

(ii) by deleting item 19 and inserting the following new item -

19. The Navy, Army and Air Force Institute and the Armed Forces Canteen Organisation.

Goods for the Navy, Army and Air Force Institute and the Armed Forces Canteen Organisation, subject to such conditions as the Commissioner may specify, provided that-

(i) such goods shall be marked with the inscription "NAAFI" or "AFCO" as the case may be, or where it is unsuitable to mark the goods, the containers, bags or packets thereof shall be so marked;

(ii) goods for the Armed Forces Canteen

Organisation shall be cleared through Customs by the Armed Forces Canteen Organisation only.

(iii) by deleting item 27 and inserting the following new item -

27. *Returning Kenya Government's Foreign Mission Personnel.*

One personal motor vehicle (excluding buses and minibuses of seating capacity of more than thirteen passengers and load carrying motor vehicles of a load carrying capacity exceeding two tonnes) imported by an officer returning from a posting in Kenya's missions abroad or by his spouse and which is not exempted from duty under item 8(4) of Part B of this Schedule:

Provided that the exemption under this item shall not apply -

(a) unless the officer is recalled by the Government before he completes his normal tour of duty;

(b) unless, in the case of an officer's spouse, the spouse had accompanied the officer in the foreign mission and is returning with the officer;

(c) to an officer who has been recalled for re-posting to another mission outside Kenya;

(d) unless the motor vehicle was ordered for or purchased prior to such recall;

(e) unless the exemption is approved in writing by the Treasury;

(f) if the officer or the spouse has either enjoyed a similar privilege within the previous four years from the date of importation or has imported a motor vehicle free of duty under item 8(4) of Part B of this Schedule.

(iv) by deleting item 32 and inserting the following new item -

32. Contraceptives

Contraceptives imported by, or on behalf of, or consigned to the Ministry of Health and the Family Planning Association of Kenya or any other agency approved by the Minister for Finance, for sole use in family planning activities in Kenya, including contraceptive pills, creams, jellies, foams, foaming tablets, condoms, diaphragms, loops and other forms of oral contraceptives.

(v) by inserting the following new item -

36. The Aga Khan Development Network

Materials and equipment, including motor vehicles imported pursuant to the accord of co-operation for development, between the Government and the Aga Khan Development Network, subject to the written authority of the Permanent Secretary to the Treasury.

(b) in Part B (General Exemptions) -

(i) by inserting the following new paragraphs in item 2 -

(4) Containers specially designed for repetitive use, on which the name of a foreign buyer of Kenyan produce is printed or inscribed.

(5) Imported containers which the Commissioner, on the recommendation of the Director of Veterinary Services, is satisfied are specially designed for storing semen for artificial insemination.

(ii) by deleting the proviso to paragraph (c) of item 8(3) and inserting the following new proviso -

Provided that -

(i) the person has attained the age of eighteen years; and

(ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either that the motor vehicle is registered in the name of his spouse or in both his name and that of his spouse or, where the motor vehicle is purchased on hire purchase terms the first instalment in respect thereof was paid and delivery taken at least ninety days prior to importation, shall qualify for exemption under this item;

(iii) by deleting the proviso to paragraph (c) of item 8(4) and inserting the following new proviso -

Provided that -

(i) the person has attained the age of eighteen years; and

(ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either that the motor vehicle is registered in the name of his spouse or in both his name and that of his spouse or, where the motor vehicle is purchased on hire purchase terms the first instalment in respect thereof was paid and delivery taken at least three hundred and sixty days prior to importation, shall qualify for exemption under this item;

(iv) by deleting item 15 and inserting the following-

15. Goods imported by Air

Where any goods liable to duty *ad valorem* are imported by air cargo, fifty per cent of the duty leviable on that part of the value of the goods which is represented by the air freight charged.

(v) by deleting item 23 and inserting the following new item -

23. Motor Vehicle Speed Governors and Speed Recording Devices and Accessories

(1) Motor vehicle speed governors which the Commissioner is satisfied are of a kind specially designed to automatically control or limit the speed of motor vehicles to pre-determined limits.

(2) Motor vehicle speed recording devices and accessories which the Commissioner is satisfied are of a kind specially designed for recording, reading or calibrating ignition keys and speed recording devices.

(vi) by inserting the following new item immediately after item 35 -

36. Equipment for Electric Power Generation

Capital equipment, excluding motor vehicles and office equipment, for privately financed electric power generation projects with capacity to sell electricity into the national grid:

Provided that an exemption granted under this item shall, unless earlier revoked, expire on the 31st December, 1999.

Amendment of the Fifth Schedule to Cap. 472.

10. The Fifth Schedule to the Customs and Excise Act is amended by making the various amendments in the Third Schedule to this Act in the manner described therein.

PART III - VALUE ADDED TAX

Amendment of section 2 of Cap. 476.

11. The Value Added Tax Act is amended in section 2(1) -

(a) by deleting the definition of "authorised dealer";

(b) by deleting the definition of "service exported out of Kenya" and inserting the following new definition:

"service exported out of Kenya" means a service provided for use or consumption outside Kenya, whether the service is

performed in or outside Kenya, or both inside and outside Kenya.

Amendment of section 9 of Cap. 476.

12. Section 9(1) of the Value Added Tax Act is amended by deleting the proviso and inserting the following new proviso -

Provided that where any goods liable to tax *ad valorem* are imported by air, fifty percent of the air freight charged shall be excluded from the taxable value.

Amendment of section 11 of Cap. 476.

13. Section 11(1) of the Value Added Tax Act is amended by inserting the words "or importation" immediately after the word "supply".

Amendment of Section 13 of Cap. 476.

14. Section 13 of the Value Added Tax Act is amended by deleting subsection (3) and inserting the following new subsection -

(3) Except as otherwise provided in subsection (4), a registered person may defer payment of tax due under subsections (1) and (2) to a date not later than the twentieth day of the month succeeding that in which the tax became due:

Provided that where the twentieth day of the month falls on a public holiday, a Saturday or a Sunday, the return together with the payment of the tax thereof, shall be submitted on the last working day prior to that public holiday, Saturday or Sunday.

Amendment of section 18 of Cap. 476.

15. Section 18 of the Value Added Tax Act is amended by deleting the words "taxable person" and inserting the word "person".

Amendment of section 23 of Cap. 476.

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

(a) in subsection (3)(f) by deleting the words "or goods for official use of Kenya Armed Forces" and inserting the words ", goods for the official use of Kenya Armed Forces, goods supplied as shipstores to the national carrier or any airline designated under an air services agreement between the Government and a foreign government, shade netting for agricultural or horticultural use or reinforced polyvinyl chloride (PVC) or reinforced polyethylene for agricultural or horticultural use;" and

(b) in subsection (4), by deleting the word "duty" and inserting the word "tax".

Amendment of section 33 of Cap. 476.

17. Section 33 of the Value Added Tax Act is amended in subsection (3) by deleting the word and figure "paragraph 7" and inserting the word and figure "paragraph 9".

Amendment of section 44 of Cap. 476.

18. Section 44(b) of the Value Added Tax Act is amended by inserting the words "or services" after the word "goods" wherever it occurs.

Replacement of the First Schedule to Cap. 476.

19. The Value Added Tax Act is amended by deleting the First Schedule and inserting a new First Schedule as set out in the Fourth Schedule to this Act.

Amendment of the Second Schedule to Cap. 476.

20. The Second Schedule to the Value Added Tax Act is amended by inserting the amendments as set out in the Fifth Schedule to this Act.

Amendment of the Third Schedule to Cap. 476.

21. The Third Schedule to the Value Added Tax Act is amended -

(a) in paragraph 2 -

(i) by deleting the word "or" in subparagraph (d); and

(ii) by adding the following new subparagraphs after subparagraph (e) -

(f) actuarial services; or

(g) material testing services, excluding medical, dental or agricultural testing services;

(b) in paragraph 18 by deleting the words "of video tapes" and inserting the words "of video or audio tapes".

(c) by deleting paragraph 24 and inserting the following new paragraph

24. Services supplied in the course of hiring, leasing or chartering any goods including machinery, vehicles, vessels and aircraft but excluding goods listed in Part I of the Second Schedule and in Part B of the Fifth Schedule.

Amendment of the Fourth Schedule to Cap. 476.

22. The Fourth Schedule to the Value Added Tax Act is amended by deleting item 2 and inserting the new item 2 as set out in the Sixth Schedule to this Act.

Amendment of the Fifth Schedule to Cap. 476.

23. The Fifth Schedule to the Value Added Tax Act is amended -

(a) in Part A (Zero Rated Supplies) by inserting the following new items after item 6 - :

7. The supply of taxable goods or taxable services under a contract to an official aid-funded project where the agreement specifically provides for the remission of tax.

8. Services supplied by hotel establishments to foreign travel and tourism promoters undertaking a tour in the promotion of tourism in Kenya provided that the tour is recommended by the Director of Tourism and conducted in conjunction with local tour associations in accordance with a predetermined written itinerary.

(b) in Part B (Zero Rated Goods) by inserting the amendments as set out in the Seventh Schedule to this Act.

Amendment of the Sixth Schedule to Cap. 476.

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

(a) in paragraph 3(1) by deleting the words "any goods or services" and inserting the words "any goods or taxable services"; and

(b) in paragraph 21 -

(i) in subparagraph (a), by deleting the words "value of stocks" and inserting the words "value of assets and stocks"; and

(ii) in subparagraph (b), by deleting the word "the stocks of" and inserting the words "the assets and stocks of".

Replacement of the Seventh Schedule to Cap. 476.

25. The Value Added Tax Act is amended by deleting the Seventh Schedule and inserting the new Seventh Schedule as set out in the Eighth Schedule to this Act.

Replacement of the Eighth Schedule to Cap. 476.

26. The Value Added Tax Act is amended by deleting the Eighth Schedule and inserting the new Eighth Schedule as set out in the Ninth Schedule to this Act.

PART IV - INCOME TAX

Amendment of section 2 of Cap. 470.

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

(a) by deleting the definitions of "family relief", "insurance relief", "single relief" and "qualifying interest"; and

(b) by inserting the following definitions in their correct alphabetical sequence -

"bearer" means the person in possession of a bearer instrument; and

"bearer instrument" includes a certificate of deposit, bond, note or any similar instrument payable to the bearer;

"National Social Security Fund" means the National Social Security Fund established under Section 3 of the National Social Security Fund Act;

"personal relief" means the relief mentioned in section 30;

"qualifying interest" means the aggregate interest, discount or original issue discount receivable by a resident individual in any year of income from -

Cap.488. (i) a bank or financial institution licensed under the Banking Act, or

Cap.489. (ii) a Building Society registered under the Building Societies Act which in the case of housing bonds has been

approved by the Minister for the purposes of this Act, or

(iii) the Central Bank of Kenya:

Provided that in the case of housing bonds, the aggregate amount of interest shall not exceed three hundred thousand shillings; and

Amendment of
section 5 of Cap.
470.

28. Section 5 of the Income Tax Act is amended -

(a) by deleting the proviso to subsection 2(b);

(b) in subsection 2A -

(i) by deleting subparagraph (vi) of paragraph (b) and inserting the following new subparagraph -

(vi) in the year of income commencing on or after the 1st January, 1995, such interest rate based on market lending rates as the Commissioner may from time to time prescribe, to cover a period of not less than six months but not more than one year.

(ii) by inserting the following new definition in subsection 2A -

"market lending rates" means the average 91-day treasury bill rate of interest for the previous quarter.

(c) by inserting the following new subsection -

(5) Notwithstanding any other provision of this Act, the value of the benefit for the purposes of this section, shall be the higher of the cost to the employer or such value as the Commissioner may from time to time prescribe.

Amendment of
section 8 of Cap.
470.

29. Section 8 of the Income Tax Act is amended -

(a) in subsection (4) by inserting the words "or the National Social Security Fund" immediately after the words "registered fund";

(b) in subsection (5)-

(i) in paragraph (d) by deleting the words "plus one half of any amount in excess of three hundred and sixty thousand shillings";

(ii) by inserting the following new paragraph -

(f) the total pensions and retirement annuities received by a resident individual from an unregistered pension fund or scheme other than an unregistered pension fund or scheme established by a tax exempt person -

(i) the contributions to which have not been allowed as a deduction under any other provisions of this Act; and

(ii) the income thereof has been taxed.

Amendment of section 12A of Cap. 470.

30. Section 12A of the Income tax Act is amended by inserting after the words "public service vehicle", the words "and heavy commercial vehicle".

Amendment of section 15 of Cap. 470.

31. Section 15 of the Income Tax Act is amended -

(a) in subsection (2) by adding the following words at the end of paragraph (o) -

"but excluding the National Social Security Fund;"

(b) in subsection (7) -

(i) in paragraph (a), by deleting the word "four" and inserting the word "five"; and

(ii) in paragraph (e)(v), by deleting the words, brackets and figures "subparagraph (i), (ii) or (iii)" and inserting the words, brackets and figures "subparagraph (i), (ii), (iii) or (iv)".

Amendment of sections 22A of Cap. 470.

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

(i) by deleting the words "sixty thousand" and inserting the words

"ninety thousand"; and

(ii) by deleting the words "five thousand" and inserting the words "seven thousand five hundred",

wherever they occur; and

(iii) by inserting after subsection (7), the following new subsection -

(8) For the purposes of this section, contributions made to the National Social Security Fund shall be deemed to be contributions made to a defined contribution registered fund.

Amendment of section 22B of Cap. 470.

33. Section 22B of the Income Tax Act is amended in subsection (2)(c) -

(i) by deleting the words "sixty thousand" and inserting the words "ninety thousand";

(ii) by deleting the words "five thousand" and inserting the words "seven thousand five hundred";

(iii) by inserting the following words at the end of the paragraph -

"reduced by the amount of the contributions made by the individual or by an employer on behalf of the individual to the National Social Security Fund in the year."

Amendment of Section 27 of Cap. 470.

34. The Income Tax Act is amended in section 27 -

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

(1A) A person carrying on an incorporated business may subject to the prior written approval of the Commissioner alter the date to which the accounts of the business are made up.

(1B) A person seeking the approval of the Commissioner under subsection (1A) shall apply in writing to the Commissioner at least six months before the date to which the



accounts are intended to be made up.

(1C) The Commissioner shall within six months from the date of receipt of the application communicate his decision in writing to the applicant.

(b) by deleting subsection (3) and inserting the following new subsections -

(3) The accounting period of a person carrying on any unincorporated business shall be the period of twelve months ending on 31st December in each year; and

(4) Any person to whom subsection (3) applies shall not later than 31st December, 1998 change the accounting date to comply with the provisions of that subsection.

Replacement of sections 30 of Cap. 470.

35. The Income Tax Act is amended by repealing section 30 and inserting the following new section -

Personal relief. 30. A resident individual in receipt of taxable income shall be entitled to a tax relief in this Act referred to as the personal relief.

Repeal of section 31 of Cap. 470.

36. The Income Tax Act is amended by repealing section 31.

Repeal of section 33 of Cap. 470.

37. The Income Tax Act is amended by repealing section 33.

Amendment of section 35 of Cap. 470.

38. Section 35 of the Income Tax is amended in subsection (3) by inserting the following new paragraph -

(g) a royalty.

Amendment of section 39A of Cap. 470.

39. Section 39A of the Income Tax Act is amended in subsection (1) -

(a) by deleting paragraph (i) of the proviso and inserting the following -



(i) the set-off of import duty shall only be made against income tax paid on the income of the person who incurred the investment expenditure arising from the investment and other activities related or similar to the investment in the case of an extension or replacement of such capital goods in so far as the said capital goods and the new investment have been commissioned and become productive during the year; and;

(b) by deleting paragraph (vii) of the proviso and inserting the following -

(vii) the remainder of the import duty after having been applied in accordance with paragraph (vi) of this proviso shall be applied to reduce the person's final tax liability for the following and subsequent years of income before taking into account any withholding, instalment or advance tax already paid in that year of income;

Repeal of section 52A of Cap. 470.

40. The Income Tax Act is amended by repealing section 52A.

Insertion of section 54A in Cap. 470.

41. The Income Tax Act is amended by inserting the following new section immediately after section 54 -

Keeping of records of receipts, expenses, etc.

54A.(1) A person carrying on a business shall keep records of all receipts and expenses, goods purchased and sold and accounts, books, deeds, contracts and vouchers which in the opinion of the Commissioner, are adequate for the purpose of computing tax.

(2) Any person who contravenes the provisions of subsection (1) shall be liable to such penalty, not exceeding twenty thousand shillings, as the Commissioner may deem fit to impose.

Amendment of section 74A of Cap. 470.

42. The Income Tax Act is amended in section 74A -

(a) by deleting the words "delivery of an instalment return of income" in subsection (1) and inserting "payment of instalment tax"; and



(b) by deleting subsection (2) and inserting the following new subsection -

(2) When a person has paid instalment tax under section 12 he shall thereupon be deemed to have been assessed for the purpose of instalment tax under this section on the basis of the amount of instalment tax paid.; and

(c) in subsection (3), by deleting the words "submitted an instalment return of income for a year of income, whether or not he has been required by the Commissioner so to do," and inserting the words "paid instalment tax for a year of income."

Amendment of section 107 of Cap. 470.

43. Section 107 of the Income Tax Act is amended by deleting the words "four thousand shillings" and inserting the words "one hundred thousand shillings"

Amendment of the First Schedule to Cap. 470.

44. The First Schedule to the Income Tax Act is amended in PART I by inserting the following new paragraph -

45. Income of the National Social Security Fund provided that the Fund complies with such conditions as may be prescribed.

Amendment of the Second Schedule to Cap. 470.

45. The Second Schedule to the Income Tax Act is amended in paragraph 15 of PART II - DEDUCTIONS IN RESPECT OF CAPITAL EXPENDITURE ON MACHINERY by inserting the following new subparagraphs-

(4) Where capital expenditure of a kind referred to in subparagraph (1) is incurred on or after the 1st January, 1997, that subparagraph shall be read as though the expression "five hundred thousand shillings" were substituted for "thirty thousand shillings" wherever the latter expression occurs.

(5) Where capital expenditure of a kind referred to in subparagraph (1) is incurred on or after the 1st January, 1998, that subparagraph shall be read as though the expression "one million shillings" were substituted for "thirty thousand shillings" wherever the latter expression occurs.

Amendment of the
Third Schedule to
Cap. 470.

46. The Third Schedule to the Income Tax Act is amended as follows -

(a) In HEAD A (RESIDENT PERSONAL RELIEFS) by deleting items 1, 2 and 4 and inserting the following new item -

1. *Personal Relief*

The amount of the personal relief shall be seven thousand two hundred shillings.

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

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

1. The individual rates of tax shall be -

	<i>Rate in each Twenty shillings</i>
On the first £4,104	2.00
On the next £4,104	3.00
On the next £4,104	4.00
On the next £4,104	5.00
On the next £4,104	6.00
On all income over £20,520 ..	7.00

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

	<i>Rate in each Twenty shillings</i>
On the first £4,104	2.00
On the next £4,104	3.00
On the next £4,104	4.00
On the next £4,104	5.00
On the next £4,104	6.00
On all income over £20,520 ..	7.00

(ii) by deleting paragraph (c) and (e) of item 3 and inserting the following new paragraphs respectively-

(c) (i) in respect of a rent premium or similar consideration for the use or occupation of immovable property, thirty percent of the gross amount payable;

(ii) in respect of a rent, premium or similar consideration for the use of property other than immovable property, fifteen percent of the gross amount payable.

(e) (i) in respect of interest, other than interest which is deductible under paragraph 5(2)(h) of the Ninth Schedule, discount or original issue discount, fifteen percent of the gross sum payable;

(ii) in respect of interest, arising from a bearer instrument, twenty percent of the gross amount payable.

(iii) in item 5 -

(A) by deleting paragraph (b) and inserting the following paragraph -

(b) in respect of interest, discount or original issue discount arising from -

(i) bearer instrument, twenty percent; and

(ii) other sources, fifteen percent

of the gross amount payable;

(B) by deleting paragraph (d) and inserting the following new paragraph -

(d) in respect of a payment of a pension or any withdrawal from a registered pension fund, registered provident fund, the National Social Security Fund or registered individual retirement fund in excess of the tax free amounts specified under 8(4) and (5) in any one year, and provided that tax has not been deducted

under section 37,

- 10% on the first £20,000
- 15% on the next £20,000
- 20% on the next £20,000
- 25% on the next £20,000
- 30% on the next £20,000
- 35% on any amount over £100,000 of the amount in excess of the tax free amounts.;

(C) in paragraph (e) by deleting the words "seven and one half percent" and inserting the words "five per cent"; and

(D) by inserting the following new paragraphs immediately after paragraph (f) -

(g) in respect of a royalty, five percent of the gross amount payable; and

(h) in respect of qualifying interest:

(i) ten percent of the gross amount payable in the case of housing bonds; and

(ii) twenty percent of the gross amount payable in the case of bearer instrument; and

(iii) fifteen percent of the gross amount payable in any other case.

Amendment of the
Twelfth Schedule
to Cap. 470.

47. The Twelfth Schedule to the Income Tax Act is amended -

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

1. (a) Except as specified under paragraph (b), instalment tax payable by all persons under section 12 shall be reduced under the provisions of section 12(4) and be payable on the due dates as required under section 92 in the proportions specified as follows -
-

Proportions of the amount calculated under section 12 payable on or before the twentieth day (except for the fourth month's instalment which shall be payable by the last day) of the following months in the accounting period of the current year of income:

For persons with accounting periods

*commencing on or Fourth Sixth Ninth Twelfth
after Month Month Month Month*

1st January 1990			15%	
1st January 1991			30%	
1st January 1992			45%	
1st January 1993			60%	20%
1st January 1994		15%	60%	25%
1st January 1995		30%	45%	25%
1st January 1996	25%	25%	25%	25%

(b) Where a person can satisfy the Commissioner that more than two thirds of his income is derived from agricultural, pastoral, horticultural or similar activities, the instalment tax payable by such persons under section 12 will be reduced under the provisions of section 12(4) and be payable on the due dates as required under section 92 in the proportions specified as follows -

Proportions of the amount calculated under section 12 payable on or before the twentieth day of the following months in the current year of income:

For persons with accounting periods

*commencing on or Sixth Ninth Twelfth
after Month Month Month*

1st January 1990			15%
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1st January 1991	30%	
1st January 1992	45%	
1st January 1993	60%	20%
1st January 1994	75%	25%
1st January 1995	75%	25%;

(b) by amending item 3 -

(i) by deleting the opening paragraph and inserting the following new opening paragraph -

3. The payment of instalment tax payable under section 12 shall be accompanied by the following information -

(ii) in paragraph (b), by deleting the words "the return" and inserting the words "the payment"; and

(iii) in paragraph (d) by deleting the words "return contains" and inserting the words "payment of".

PART V - MISCELLANEOUS AMENDMENTS

Amendment of
section 10 of Cap.
487.

48. Section 10 of the Insurance Act is amended -

(a) by deleting subsection (4) and inserting the following new subsection -

(4) An insurer who, upon an investigation ordered under subsection (3)(a) is found to have disposed of any assets from a closed fund contrary to the provisions of section 21, or to have misappropriated such assets, commits an offence and is liable on conviction, to a fine not exceeding one hundred thousand shillings or, where the insurer is a natural person to imprisonment for a term not exceeding five years, or to both.

(b) by inserting a new subsection as follows -

(8) In this section the expression "closed fund" means a closed fund within the meaning of section 21.

Amendment of section 21 of Cap. 487. **49.** The Insurance Act is amended in section 21 by inserting the following new subsections -

(5) No person shall dispose of any assets from a closed fund except with the prior written approval of the Commissioner.

(6) A person who contravenes the provisions of subsection (5) commits an offence.

Amendment of section 32 of Cap. 487 **50.** Section 32 of the Insurance Act is amended in subsection (1), by deleting the words "five hundred thousand" appearing in paragraph (b) and inserting the words "four million".

Amendment of section 41 of Cap. 487. **51.** Section 41 of the Insurance Act is amended in subsection 12 by inserting immediately before the word "on" in the second line, the words "for the period ending".

Amendment of section 46 of Cap. 487. **52.** Section 46 of the Insurance Act is amended in subsection (5), by deleting the word "fifteen" and inserting the word "twenty".

Amendment of section 67 of Cap. 487. **53.** Section 67 of the Insurance Act is amended in subsection (1) by deleting the words "ten thousand" and inserting the words "five thousand".

Amendment of section 67C of Cap. 487. **54.** Section 67C of the Insurance Act is amended by deleting subsection (10) and inserting the following new subsection -

(10) For the purposes of discharging his responsibilities, a manager shall have power to declare a moratorium on the payment by the insurer of its policy holders and other creditors and the declaration of a moratorium shall -

(a) be applied equally to all classes of policy holders and creditors, subject to such exemptions in respect of any class of insurance as the manager may, by notice in the Gazette specify;

(b) suspend the running of time for the purposes of any law of limitation in respect of any claim by any policy holder or creditor of the insurer;

(c) cease to apply upon the termination of the manager's appointment whereupon the rights and obligations of the insurer, its policy holders and creditors shall, save to the extent provided in paragraph (b), be the same as if there had been no declaration under the provisions of this subsection.

Amendment of section 156 of Cap. 487. **55.** Section 156 of the Insurance Act is amended in subsection (6) by deleting the words "31st March" and "30th September".

Amendment of section 197I of Cap. 487. **56.** Section 197I of the Insurance Act is amended -

(a) by deleting subsection (1) and inserting the following new subsection -

(1) Subject to this Act, there is imposed a levy on the gross direct premiums written by every insurer (hereinafter referred to as the "Insurance Training Levy" which shall be charged on the policy holder and collected by the insurer.

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

(3) The levy shall be calculated at the rate of 0.20 percent of the gross direct premiums written by the insurer in respect of general insurance business or at such rate as the Minister may, by notice in the Gazette, prescribe.

Amendment of section 3 of Act No. 4 of 1991. **57.** Section 3 of the Petrofeum Development Fund Act is amended in subsections (1) and (2) by deleting the words "the National Oil Corporation of Kenya" and inserting the words "the Collector of Customs and Excise".

Amendment of section 4 of Act No. 4 of 1991. **58.** Section 4 of the Petroleum Development Fund Act is amended by deleting subsection (4) and inserting the following new subsection -

(4) There shall be paid out of the Fund such monies as are necessary for the development of common facilities for the distribution or testing of oil products and for matters relating to the development of oil industry as the Minister may direct:

Provided that the funds are not used for purposes in competition with the private sector.

Amendment of Section 4 of Cap. 425.

59. Section 4 of the Civil Contingencies Fund Act, is amended in subsection (2), by deleting the words "one million, five hundred thousand pounds" and inserting the words "one hundred million pounds".

Amendment of section 15 of Act No. 2 of 1995.

60. Section 15 of the Kenya Revenue Authority Act, 1995 is amended by inserting the following proviso -

Provided that all revenues collected by the Authority in respect of any fund established under an Act of Parliament shall be paid into that fund after deducting the expenses incurred by the Authority for the collection of such revenue.

Replacement of the Schedule to Cap. 484.

61. The Second Hand Motor Vehicle Purchase Tax Act is amended by deleting the Schedule thereto and replacing it with the following new Schedule -

SCHEDULE RATE OF PURCHASE TAX

	<i>Old Rates</i>	<i>New Rates</i>
	KShs.	KShs.
A. A motor vehicle with less than four wheels	250	350
B. A motor vehicle with four wheels or more and with an engine capacity -		
(a) Not exceeding 1000 cc	650	900
(b) Exceeding 1000 cc but not exceeding 1200 cc	800	1,100
(c) Exceeding 1200 cc but not exceeding 1500 cc	900	1,250
(d) Exceeding 1500 cc but not exceeding 1700 cc	1,100	1,550
(e) Exceeding 1700 cc but not exceeding 2000 cc	1,300	1,800

(f) Exceeding 2000 cc but not exceeding 2500 cc	2,000	2,800
(g) Exceeding 2500 cc but not exceeding 3000 cc	2,750	3,850
(h) Exceeding 3000 cc	3,300	4,600
C. A trailer with less than four wheels	250	350
D. A trailer with four wheels or more	800	1,100

FIRST SCHEDULE

(s.10)

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

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
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CHAPTER 38

38.24 3824.90

Insert the following new
Tariff No. 3824.90.50,
Description, Import Duty,
SITC No. and Unit of
Quantity immediately after
Tariff No. 3824.90.40.

3824.90.50

Prepared lead oxide paste
for use in the manufacture
of storage batteries.

15%

598 999 50

Kg.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 39						
39.26	3926.90		Insert the following new Tariff No. 3926.90.80, Description, Import Duty, SITC No. and Unit of Quantity immediately after Tariff No. 3926.90.70.			
		3926.90.80	Bakelite handles and knobs for tableware and kitchenware.	40%	893 999 80	Kg.
CHAPTER 52						
52.08	5208.11	5208.11.00	First line of the fourth column of tariff No. 5208.11.00 amend "g/m ² " to read "g/m ² ".			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 57						
57.04	5704.10	5704.10.00	First line of the fourth column of tariff No. 5704.10.00 amend "0.3m2" to read "0.3m ² ".			
CHAPTER 69						
69.02	6902.10	6902.10.00	Third line of the fourth column of tariff No. 6902.10.00 amend "Cr203" to read "Cr ₂ O ₃ ".			
	6902.20	6902.20.00	Second line of the fourth column of tariff No. 6902.20.00 amend "Al203" and "Si02" to read "Al ₂ O ₃ " and "SiO ₂ " respectively.			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
	6903.20	6903.20.00	Second and third lines of the fourth column of tariff No. 6903.20.00 amend "A1203" and "SiO2" to read "Al ₂ O ₃ " and "SiO ₂ " respectively.			
CHAPTER 70						
70.02	7002.32	7002.32.00	Third and fourth lines of the fourth column of tariff No. 7002.32.00 and "5x10 ⁻⁶ ", "OoC" and "300oC" to read "5x10 ⁻⁶ ", "0°C" and "300°C" respectively.			
	7013.32	7013.32.00	Second line of the fourth column of tariff No. 7013.32.00 amend "5x10 ⁻⁶ " to read "5x10 ⁻⁶ ".			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 73						
73.14	7314.20	7314.20.00	Fourth line of fourth column of tariff No. 7314.20.00 amend "cm2" to read "cm ² ".			
CHAPTER 84						
84.46	8446.2-		In the fourth column after HS.Code No. 8446.10 insert the description - For weaving fabrics of a width exceeding 30 cm, shuttle type:			

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 85						
85.01	8501.34		Delete the word "NOT" appearing after the word "output" in the fourth column, HS.Code No.8501.34.			
	8501.53		Delete the word "NOT" appearing after the word "output" in the fourth column, HS.Code No.8501.53.			
	8501.64	8501.64.00	Delete the word "NOT" appearing after the word "output" in the fourth column, Tariff No.8501.64.00.			
85.24	8524.53		Delete the rate "45%" appearing in the fifth column of the H.S. Code 8524.53.			

FIRST SCHEDULE - (Contd.) .

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
85.39	8539.4-		Delete the rate "30%" appearing in the fifth column after the tariff description "Ultra-violet or Infra-red lamps; arc lamps:".			

SECOND SCHEDULE

(s.10)

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

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

Tariff No.	Tariff Description	New Rate of Duty
1001.10.00	Durum wheat.	Per kg. Shs.3.50 or 25%
0101.11.00	Live pure-bred breeding horses.	5%
0101.19.00	Other live horses.	5%
0101.20.00	Live asses, mules and hinnies.	5%
1001.90.00	Other wheat.	Per kg. Shs.3.50 or 25%
0102.10.00	Live pure-bred breeding bovine animals.	5%
0102.90.00	Other live bovine animals.	5%
0103.10.00	Live pure-bred breeding swine.	5%
0103.91.00	Other live swine weighing less than 50 kg.	5%
0103.92.00	Other live swine weighing 50 kg. or more.	5%
0104.10.00	Live sheep.	5%
0104.20.00	Live goats.	5%
0105.12.00	Live turkeys weighing not more than 185g.	5%
0105.19.00	Live ducks, geese, and guinea fowls, weighing not more than 185g.	5%
0105.92.00	Live fowls of the species <i>Gallus domesticus</i> , weighing	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
0105.93.00	not more than 2000g. Live fowls of the species <i>Gallus domesticus</i> , weighing more than 2000g.	5%
0105.99.00	Live ducks, geese, turkeys and guinea fowls, weighing more than 2000g.	5%
0106.00.10	Other live animals, of a kind mainly used for human food, not elsewhere specified.	5%
0106.00.20	Other live animals, not elsewhere specified, for other purposes.	5%
0402.10.00	Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight not exceeding 1.5%.	Per Kg. Shs. 30.00 or 25%
0402.21.00	Milk and cream, concentrated, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5%, not containing added sugar or other sweetening matter.	Per Kg. Shs. 30.00 or 25%
0402.29.10	Milk and cream, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5%, containing added sugar or other sweetening matter, specially- prepared for infants.	Per Kg. Shs. 30.00 or 25%
0402.29.90	Other milk and cream, in powder, granules or other solid forms, of a fat content exceeding 1.5%, containing added sugar or other sweetening matter.	Per Kg. Shs. 30.00 or 25%
0506.10.00	Ossein and bones treated with acid, unworked, defatted.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	prepared (but not cut to shape), degelatinised; powder and waste of these products.	
0507.10.10	Ivory, elephant, unworked or simply prepared but not cut to shape.	35%
0507.10.20	Teeth, hippopotamus, unworked or simply prepared but not cut to shape.	35%
0507.10.30	Horn, rhinoceros, unworked or simply prepared but not cut to shape.	35%
0507.10.40	Other ivory, unworked or simply prepared but not cut to shape.	35%
0507.10.90	Ivory powder and waste.	35%
0507.90.00	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.	35%
0508.00.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape; powder and waste thereof.	35%
0509.00.00	Natural sponges of animal origin.	35%
0511.10.00	Bovine semen.	5%
0511.91.10	Fish waste.	5%
0511.91.20	Fish ova.	5%
0511.91.90	Other products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0511.99.10	Animal semen other than bovine semen.	5%
0601.10.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant.	5%
0601.20.00	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots.	5%
0602.10.00	Unrooted cuttings and slips of live plants.	5%
0602.20.00	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.	5%
0602.30.00	Rhododendrons and azaleas, grafted or not.	5%
0602.40.00	Roses, grafted or not.	5%
0602.90.00	Other live plants (including their roots), cuttings and slips; mushroom spawn.	5%
1001.10.00	Durum wheat.	Per Kg. Shs. 3.50 or 25%
1001.90.00	Other wheat and meslin.	Per Kg. Shs. 3.50 or 25%
1005.90.00	Other maize (corn).	Per Kg. Shs. 2.50 or 25%
1006.10.00	Rice in the husk (paddy or rough).	Per Kg. Shs. 7.50 or 35%
1006.20.00	Husked (brown) rice.	Per Kg. Shs. 7.50 or 35%
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.	Per Kg. Shs. 7.50 or 35%
1006.40.00	Broken rice.	Per Kg. Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1201.00.00	Soya beans, whether or not broken.	7.50 or 35%
1202.10.00	Groundnuts, not roasted or otherwise cooked, in shell.	5%
1202.20.00	Groundnuts, not roasted or otherwise cooked, shelled, whether or not broken.	5%
1204.00.00	Linseed, whether or not broken.	5%
1206.00.00	Sunflower seeds, whether or not broken.	5%
1207.20.00	Cotton seeds, whether or not broken.	5%
1207.30.00	Castor oil seeds, whether or not broken.	5%
1207.40.00	Sesamum seeds, whether or not broken.	5%
1207.50.00	Mustard seeds, whether or not broken.	5%
1207.60.00	Safflower seeds, whether or not broken.	5%
1207.99.00	Other oil seeds and oleaginous fruits, whether or not broken.	5%
1507.90.00	Other soya bean oil and its fractions, but not chemically modified.	35%
1508.90.00	Other refined or semi-refined groundnut oil and its fractions, but not chemically modified.	35%
1509.90.00	Other olive oil and its fractions, but not chemically modified.	35%
1511.90.90	Other palm oil and its fractions, but not chemically modified.	35%
1512.19.10	Other oil of sunflower seed and its fractions, but not chemically modified.	35%
1512.19.20	Other oil of safflower seed and its fractions, but not chemically modified.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1512.29.00	Other cotton-seed oil and its fractions, but not chemically modified.	35%
1513.19.00	Other coconut oil and its fractions, but not chemically modified.	35%
1513.29.10	Other palm kernel oil, and its fractions, but not chemically modified.	35%
1513.29.20	Other babassu oil, and its fractions, but not chemically modified.	35%
1514.90.00	Rape, colza or mustard oil and their fractions semi-refined or refined, but not chemically modified.	35%
1515.29.00	Other maize (corn) oil and its fractions, but not chemically modified.	35%
1517.90.00	Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats.	35%
1701.11.90	Other raw cane sugar, not containing flavouring or colouring matter, in solid form.	Per Kg. Shs. 8.00 or 35%
1701.12.00	Raw beet sugar, not containing added flavouring or colouring matter, in solid form.	Per Kg. Shs. 8.00 or 35%
1701.91.00	Chemically pure sucrose containing added flavouring or colouring matter, in solid form.	Per Kg. Shs. 2.42 or 35%
1701.99.00	Other chemically pure sucrose, in solid form.	Per Kg. Shs. 2.42 or 35%
1704.10.00	Chewing gum, whether or not sugar-coated.	35%
1704.90.00	Other sugar confectionery, not containing cocoa.	35%
1806.10.00	Cocoa powder, containing added sugar or other	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
1806.20.10	sweetening matter. Chocolate powder, chocolate spread and chocolate coverture in containers or immediate packings, of a content exceeding 2Kg.	35%
1806.20.20	Chocolate confectionery in blocks or slabs in containers or immediate packings, of a content exceeding 2 Kg.	35%
1806.20.90	Other food preparations containing cocoa in blocks, slabs or bars weighing more than 2 Kg. or in containers or immediate packings, of a content exceeding 2 Kg.	35%
1806.31.10	Chocolate confectionery, filled, in blocks, slabs or bars.	35%
1806.31.90	Other food preparations containing cocoa, filled in blocks, slabs or bars.	35%
1806.32.10	Chocolate confectionery, not filled, in blocks, slabs or bars.	35%
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.	35%
1806.90.20	Other chocolate powder, chocolate spread and chocolate coverture.	35%
1806.90.90	Other chocolate and other food preparations containing cocoa.	35%
1905.10.00	Crispbread.	35%
1905.20.00	Gingerbread and the like.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1905.30.10	Sweet biscuits.	35%
1905.30.20	Waffles and wafers.	35%
1905.40.20	Rusks other than infant feeding rusks.	35%
1905.40.30	Toasted bread and similar toasted products.	35%
1905.90.10	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	35%
1905.90.20	Biscuits, other than sweet biscuits.	35%
1905.90.30	Ordinary, gluten or unleavened bread.	35%
1905.90.40	Pastry, cakes and other bakers' wares.	35%
2007.99.10	Jams, whether or not containing added sugar or other sweetening matter.	35%
2007.99.90	Other fruit jellies, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.	35%
2106.90.40	Compound alcoholic preparations of a kind used for the manufacture of beverages.	35%
2201.10.10	Mineral waters, not containing added sugar or other sweetening matter nor flavoured.	35%
2201.10.90	Aerated waters, not containing added sugar or other sweetening matter nor flavoured.	35%
2201.90.00	Ice and snow; other natural or artificial waters not containing added sugar or other sweetening matter nor flavoured.	35%
2202.10.00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter, or	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	flavoured.	
2202.90.00	Other non-alcoholic beverages.	35%
2203.00.10	Stout and porter.	35%
2203.00.20	Beer of an original gravity not exceeding 1060°.	35%
2203.00.90	Other beer (including ale) of an original gravity exceeding 1060°.	35%
2204.10.10	Champagne.	35%
2204.10.90	Other sparkling wine.	35%
2204.21.00	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol in containers of 2 litres or less.	35%
2204.29.10	Other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2 litres but not more than 5 litres.	35%
2205.10.00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less.	35%
2205.90.10	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of more than 2 litres but not more than 5 litres.	35%
2206.00.10	Beer not made from malt.	Per Litre Shs. 20.40 or 35%
2206.00.21	Cider in containers holding 2 litres or less.	Per Litre Shs. 25.40 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2206.00.30	Other fermented beverages (for example Chibuku).	Per Litre Shs. 20.40 or 35%
2207.10.00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher.	Per Proof Litre Shs. 200.00 or 35%
2208.20.91	Other spirits obtained by distilling grape wine or grape marc in containers holding 2 litres or less.	Per Proof Litre Shs. 250.00 or 35%
2208.20.99	Other spirits obtained by distilling grape wine or grape marc in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or 35%
2208.30.10	Whiskies in containers holding 2 litres or less.	Per Proof Litre Shs. 250.00 or 35%
2208.40.10	Rum and tafia in containers holding 2 litres or less.	Per Proof Litre Shs. 250.00 or 35%
2208.40.90	Rum and tafia in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2208.50.10	Gin and Geneva in containers holding 2 litres or less.	35% Per Proof Litre Shs. 250.00 or 35%
2208.50.90	Gin and Geneva in containers holding more than 2 litres.	35% Per Proof Litre Shs. 250.00 or 35%
2208.60.10	Vodka in containers holding 2 litres or less.	35% Per Proof Litre Shs. 250.00 or 35%
2208.60.90	Vodka in containers holding more than 2 litres.	35% Per Proof Litre Shs. 250.00 or 35%
2208.70.10	Liqueurs and cordials in containers holding 2 litres or less.	35% Per Proof Litre Shs. 250.00 or 35%
2208.70.90	Liqueurs and cordials in containers holding more than 2 litres.	35% Per Proof Litre Shs. 250.00 or 35%
2208.90.10	Fruit brandy not made from distilling grape wine or	Per Proof

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	grape marc in containers holding 2 litres or less.	Litre Shs. 250.00 or 35%
2208.90.30	Other spirits and other spirituous beverages in containers holding 2 litres or less.	Per Proof Litre Shs. 250.00 or 35%
2208.90.90	Other spirits and other spirituous beverages in containers holding more than 2 litres.	Per Proof Litre Shs. 250.00 or 35%
2301.10.00	Flours, meals and pellets, of meat or meat offal unfit for human consumption, unfit for human consumption; greaves.	5%
2301.20.00	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption.	5%
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	5%
2309.90.10	Preparations of a kind used in animal feeding with a basis of molasses.	5%
2309.90.90	Other preparations of a kind used in animal feeding.	5%
2402.10.00	Cigars, cheroots and cigarillos, containing tobacco.	Per Kg. Shs.150.00 or 35%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2402.20.10	Cigarettes containing tobacco, not exceeding 72 mm in length, including filter tip.	Per Kg. Shs.150.00 or 35%
2402.20.90	Other cigarettes containing tobacco.	Per Kg. Shs.150.00 or 35%
2402.90.10	Other cigars, cheroots and cigarillos containing tobacco substitutes.	Per Kg. Shs.150.00 or 35%
2402.90.20	Other cigarettes containing tobacco substitutes, not exceeding 72 mm in length including filter tip.	Per Kg. Shs.150.00 or 35%
2402.90.90	Other cigarettes containing tobacco substitutes.	Per Kg. Shs.150.00 or 35%
2403.10.00	Smoking tobacco, whether or not containing tobacco substitutes in any proportion.	Per Kg. Shs.150.00 or 35%
2403.91.00	"Homogenised" or "reconstituted" tobacco.	Per Kg. Shs.150.00 or 35%
2403.99.10	Snuff.	Per Kg. Shs.200.00 or 35%
2403.99.20	Tobacco extracts and essences.	35%
2403.99.90	Other manufactured tobacco and manufactured tobacco	Per Kg.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	substitutes.	Shs.150.00 or 35%
2506.10.00	Quartz (other than natural sands).	5%
2506.21.00	Quartzite, crude or roughly trimmed.	5%
2506.29.00	Other quartzite.	5%
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	5%
2508.10.00	Bentonite.	5%
2508.20.00	Decolouring earths and fuller's earth.	5%
2508.30.00	Fire-clay.	5%
2508.40.00	Other clays.	5%
2508.50.00	Andalusite, kyanite and sillimanite, whether or not calcined.	5%
2508.60.00	Mullite.	5%
2508.70.00	Chamotte or dinas earths.	5%
2510.10.00	Unground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	5%
2510.20.00	Ground natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	5%
2518.10.00	Dolomite not calcined.	5%
2518.20.00	Calcined dolomite.	5%
2518.30.00	Agglomerated dolomite (including tarred dolomite).	5%
2519.10.00	Natural magnesium carbonate (magnesite).	5%
2519.90.00	Fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide,	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
2606.00.00	whether or not pure. Aluminium ores and concentrates.	5%
2710.00.32	Kerosene.	Per 1000l.
		@20degC
		Shs. 3,000
2712.20.00	Paraffin wax containing by weight less than 0.75% of oil.	5%
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 synthetics or by other procedures, whether or not coloured.	5%
2713.11.00	Petroleum coke, not calcined.	5%
2713.12.00	Petroleum coke, calcined.	5%
2716.00.00	Electrical energy.	5%
2804.10.00	Hydrogen.	35%
2804.21.00	Argon.	35%
2804.29.00	Other rare gases.	35%
2804.30.00	Nitrogen.	35%
2804.40.00	Oxygen.	35%
2851.00.20	Distilled conductivity water and water of similar purity.	15%
2915.40.10	Sodium trichloroacetate.	5%
3208.10.90	Other paints and varnishes, dispersed or dissolved in non-aqueous medium based on polyesters.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3208.20.90	Other paints and varnishes, dispersed or dissolved in non-aqueous medium based on acrylic and vinyl polymers.	35%
3208.90.90	Other paints and varnishes, dispersed or dissolved in a non-aqueous medium based on other polymers.	35%
3209.10.00	Paints and varnishes, dispersed or dissolved in an aqueous medium, based on acrylic or vinyl polymers.	35%
3209.90.00	Other paints and varnishes (including enamels and lacquers) based on synthetic polymers, or chemically modified natural polymers dispersed or dissolved in an aqueous medium.	35%
3210.00.20	Distempers, water pigments not elsewhere specified, cement paints and the like.	35%
3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers).	35%
3215.90.20	Writing ink, whether or not concentrated or solid.	35%
3301.90.10	Other aqueous distillates and aqueous solutions of essential oils.	15%
3302.90.10	Compound alcoholic preparations based on one or more odoriferous substances of a kind used for the manufacture of beverages.	35%
3303.00.10	Toilet waters.	35%
3303.00.90	Perfumes.	35%
3304.10.00	Lip make-up preparations.	35%
3304.20.00	Eye make-up preparations.	35%
3304.30.00	Nail make-up or pedicure preparations.	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3304.91.00	Beauty and skin care powders, including sunscreen or sun tan preparations whether or not compressed.	35%
3304.99.00	Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations.	35%
3305.10.00	Shampoos.	35%
3305.20.00	Preparations for permanent waving or straightening of hair.	35%
3305.30.00	Hair lacquers.	35%
3305.90.00	Other preparations for use on the hair.	35%
3307.10.00	Pre-shave, shaving or after-shave preparations.	35%
3307.20.00	Personal deodorants and anti-perspirants.	35%
3307.30.00	Perfumed salts and other bath preparations.	35%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites.	35%
3307.90.20	Perfumed petroleum jelly.	35%
3307.90.30	Perfumed papers and papers impregnated or coated with perfumes or cosmetics.	35%
3307.90.40	Wadding, felt and non-wovens impregnated, coated or covered with perfumes or cosmetics.	35%
3307.90.90	Other depilatories and other performery, cosmetic or toilet preparations, not elsewhere specified or included.	35%
3401.11.00	Soap and organic surface active products and preparations in the form of bars, cakes, moulded	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	pieces or shapes, and paper wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent for toilet use (including medicated products).	
3401.19.00	Other soap and organic surface active products and preparations in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent for other uses.	35%
3401.20.10	Soap in other forms for toilet use (including medicated products).	35%
3401.20.90	Soap in other forms for other uses.	35%
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%
3405.40.00	Scouring pastes and powders and other scouring preparations.	35%
3405.90.00	Other polishes or creams, for glass or metal.	35%
3406.00.00	Candles, tapers and the like.	35%
3604.10.00	Fireworks.	35%
3604.90.10	Very (light) flares and railway signals.	5%
3604.90.20	Rain and anti-hail rockets and bombs; distress and	5%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3604.90.90	life saving rockets. Other signalling flares, fog signals and other pyrotechnic articles.	35%
3605.00.10	Matches in packings of less than 25 matches per container.	Per 100 containers Shs. 15.00 or 35%
3605.00.20	Matches in packings of 25 matches or more per container, but not more than 50 matches per container.	Per 100 containers Shs. 30.00 or 35%
3605.00.30	Matches in packings of more than 50 matches per container.	Per 5,000 matches Shs. 30.00 or 35%
3606.10.00	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³ .	35%
3706.10.20	Newsreel of a width of 35 mm or more.	15%
3706.90.12	Newsreel of a width not exceeding 8 mm.	15%
3706.90.22	Newsreel of a width exceeding 8 mm but not exceeding 16 mm.	15%
3706.90.32	Newsreel of a width exceeding 16 mm but not exceeding 34 mm.	15%
3808.10.10	Naphthalene balls.	35%
3808.10.90	Other insecticides, put up in forms or packings for retail sale or preparations or articles.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
3808.40.00	Disinfectants, put up in forms or packings for retail sale or preparations or articles.	5%
3808.90.90	Rodenticides and other similar products, put up in forms or packings for retail sale or as preparations or articles.	5%
3813.00.00	Preparations and charges for fire-extinguishers; charged fire extinguishing grenades.	5%
3816.00.00	Refractory cements, mortars, concretes and similar compositions, other than graphite preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi manufacture.	5%
3824.50.00	Non-refractory mortars and concretes.	5%
3824.90.50	Prepared lead oxide paste for use in manufacture of storage batteries.	5%
3824.90.90	Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural product), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included "(+)"	15%
3901.10.00	Polyethylene having a specific gravity of less than 0.94.	5%
3901.20.00	Polyethylene having a specific gravity of 0.94 or more.	5%
3902.10.00	Polypropylene.	5%
3903.11.00	Expansible polystyrene.	5%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3903.19.00	Other polystyrene.	5%
3904.10.00	Polyvinyl chloride, not mixed with any other substances.	5%
3904.21.00	Other polyvinyl chloride, not-plasticised.	5%
3904.22.00	Other polyvinyl chloride, plasticised.	5%
3907.99.00	Other polyesters, saturated in primary forms.	5%
3917.23.00	Tubes, pipes and hoses, rigid, of polymers of vinyl chloride.	35%
3918.10.20	Tiles cut to size, of polymers of vinyl chloride.	35%
3918.90.20	Tiles cut to size, of other plastics.	35%
3922.10.00	Baths, shower-baths and wash-basins, of plastics.	35%
3922.20.00	Lavatory seats and covers, of plastics.	35%
3922.90.10	Lavatory cisterns, of plastics.	35%
3922.90.90	Other sanitary ware (including fittings and accessories for cisterns), of plastics.	35%
3923.21.00	Sacks and bags (including cones) of polymers of ethylene.	35%
3923.29.00	Sacks and bags (including cones) of other plastics.	35%
3923.30.00	Carboys, bottles, flasks, and similar articles of plastics.	25%
3923.90.20	Milk containers of 10 litres or more, but not more than 300 litres, of plastics.	35%
3923.90.90	Other articles for the conveyance or packing of goods, of plastics.	35%
3924.10.00	Tableware and kitchenware, of plastics.	35%
3924.90.10	Dustbins, of plastics.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3924.90.90	Other household articles and toilet articles of plastics.	35%
3925.20.00	Doors, windows and their frames and thresholds for doors, of plastics.	35%
3925.90.10	Door handles, door closures, finger plates and similar articles, of plastics.	35%
3925.90.90	Other builders' ware of plastics not elsewhere specified or included.	35%
3926.10.00	Office or school supplies, of plastics.	35%
3926.20.00	Articles of apparel and clothing accessories (including gloves) of plastics.	35%
3926.30.00	Fittings for furniture, coachwork or the like, of plastics.	35%
3926.40.00	Statuettes and other ornamental articles, of plastics.	35%
3926.90.60	Road and traffic signs and signals, of plastics.	35%
3926.90.80	Bakelite handles and knobs for tableware and kitchenware.	15%
3926.90.90	Other articles, of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	35%
4001.10.00	Natural rubber latex, whether or not pre-vulcanised	5%
4001.21.00	Smoked sheets of natural rubber	5%
4001.22.00	Technically specified natural rubber (TSNR).	5%
4001.29.00	Other natural rubber, in primary forms or in plates, sheets or strip.	5%
4001.30.00	Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or	5%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	strip.	
4002.11.00	Latex, of styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR).	5%
4002.19.00	Other styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR).	5%
4002.20.00	Butadiene rubber (BR).	5%
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR).	5%
4002.39.00	Halo-isobutene-isoprene rubber (CIIR or BIIR).	5%
4002.41.00	Latex of chloroprene (chlorobutadiene) rubber (CR).	5%
4002.49.00	Other forms of chloroprene (chlorobutadiene) rubber (CR).	5%
4002.51.00	Latex of acrylonitrile - butadiene rubber (NBR).	5%
4002.59.00	Other forms of acrylonitrile-butadiene rubber (NBR).	5%
4002.60.00	Isoprene rubber (IR).	5%
4002.70.00	Ethylene-propylene-non-conjugated diene rubber (EPDM).	5%
4002.80.00	Mixtures of any product of heading No. 40.01 with any product of this heading.	5%
4002.91.00	Latex of other synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip.	5%
4002.99.00	Other forms of other synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip.	5%
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	5%
4004.00.00	Waste, parings and scrap of rubber (other than hard	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4005.10.00	rubber) and powders and granules obtained therefrom. Rubber, unvulcanised, in primary forms, compounded with carbon black or silica.	5%
4005.20.00	Solutions; dispersions other than unvulcanised rubber, in primary forms, compounded with carbon black or silica.	5%
4005.91.00	Compounded rubber, unvulcanised, in plates, sheets and strip.	5%
4005.99.00	Other forms of compounded rubber, unvulcanised, in primary forms.	5%
4011.10.00	New pneumatic tyres, of rubber, of a kind used on motor cars (including station wagons and racing cars).	35%
4011.20.00	New pneumatic tyres, of rubber, of a kind used on buses or lorries.	35%
4011.30.00	New pneumatic tyres, of rubber, of a kind used on aircraft.	35%
4011.40.00	New pneumatic tyres of rubber, of a kind used on motorcycles.	35%
4011.50.00	New pneumatic rubber tyres, of a kind used on bicycles.	35%
4011.91.00	New pneumatic tyres, of rubber, having a "herring-bone" or similar tread.	35%
4011.99.00	Other new pneumatic tyres, of rubber.	35%
4012.10.10	Retread tyres, of rubber, of a kind used on motor cars.	Each Shs. 600.00 or 35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4012.10.20	Retread tyres, of rubber, of a kind used on buses or lorries.	Each Shs. 1,500.00 or 35%
4012.10.90	Other retread tyres, of rubber.	Each Shs. 2,500.00 or 35%
4012.20.10	Used pneumatic tyres of rubber, of a kind used on motor cars.	Each Shs. 500.00 or 35%
4012.20.20	Used pneumatic tyres of rubber, of a kind used on buses or lorries.	Each Shs. 1,000.00 or 35%
4012.20.30	Used pneumatic tyres of rubber, of a kind used on aircraft.	Each Shs. 1,000.00 or 35%
4012.90.00	Solid or cushion tyres, interchangeable tyre treads and tyres flaps, of rubber.	35%
4013.10.10	Inner tubes, of rubber, of a kind used on motor cars (including station wagons and racing cars).	35%
4013.10.20	Inner tubes, of rubber, of a kind used on buses or lorries.	35%
4013.20.00	Inner tubes, of rubber, of a kind used on bicycles.	35%
4013.90.10	Inner tubes, of rubber, for motor cycles and scooters.	35%
4013.90.20	Inner tubes, of rubber, for aircraft.	35%
4013.90.90	Other inner tubes, of rubber.	35%
4016.92.00	Erasers, of vulcanized rubber other than hard rubber.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4016.99.10	Flexible containers of 200 litres or more for storage or transport of liquid of vulcanized rubber other than hard rubber.	35%
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.	35%
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.	35%
4202.19.00	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers of other materials.	35%
4202.21.00	Handbags, whether or not with shoulder strap including those without handles with outer surface of leather, of composition leather or of patent leather.	35%
4202.22.00	Handbags, whether or not with shoulder strap including those without handles with outer surface of sheeting of plastics or of textile materials.	35%
4202.29.00	Handbags, whether or not with shoulder strap including those without handles of other materials.	35%
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.	35%
4202.32.00	Articles of a kind normally carried in the pocket or	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4202.39.00	in the handbag with outer surface of sheeting of plastics or of textile materials. Other articles of a kind normally carried in the pocket or in the handbag.	35%
4202.91.00	Other articles with outer surface of leather, of composition leather or of patent leather.	35%
4202.92.00	Other articles with outer surface of sheeting of plastics or of textile material.	35%
4202.99.00	Other articles with outer surface of other materials.	35%
4203.10.00	Articles of apparel of leather or of composition leather.	35%
4203.21.90	Other gloves, mittens or mitts specially designed for use in sports, of leather or of composition leather excluding boxing gloves.	35%
4203.29.00	Other gloves, mittens or mitts, of leather or of composition leather.	35%
4203.30.00	Belts and bandoliers of leather or of composition leather.	35%
4203.40.00	Other clothing accessories of leather or of composition leather.	35%
4205.00.00	Other articles of leather or of composition leather.	35%
4412.13.00	Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood specified in subheading Note 1 to this chapter.	35%
4412.14.00	Other plywood, consisting solely of sheets of wood,	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4412.19.00	each ply not exceeding 6 mm thickness, with at least one outer ply of non-coniferous wood. Other plywood consisting solely of sheets of plywood, each ply not exceeding 6 mm thickness.	35%
4412.22.00	Other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in subheading Note 1 to this chapter.	35%
4412.23.00	Other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, containing at least one layer of particle board.	35%
4412.29.00	Other plywood, veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood.	35%
4412.92.00	Other plywood, veneered panels and similar laminated wood With at least one ply of tropical wood specified in subheading Note 1 to this chapter.	35%
4412.93.00	Other plywood, veneered panels and similar laminated wood, containing at least one layer of particle board.	35%
4412.99.00	Other plywood, veneered panels and similar laminated wood.	35%
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	35%
4417.00.10	Broom or brush bodies and handles, of wood.	35%
4418.10.00	Windows, French-windows and their frames, of wood.	35%
4418.20.00	Doors and their frames and thresholds of wood.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4418.30.00	Parquet panels, of wood.	35%
4418.40.00	Shuttering for concrete constructional work, of wood.	35%
4418.50.00	Shingles and shakes, of wood.	35%
4418.90.00	Other builders' joinery and carpentry of wood including cellular wood panels.	35%
4419.00.00	Tableware and kitchenware, of wood.	35%
4420.10.00	Statuettes and other ornaments, of wood.	35%
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%
4421.10.00	Clothes hangers, of wood.	35%
4421.90.20	Wood paving blocks.	35%
4421.90.30	Beehives, hen-coops and similar wooden appliances of a kind used for dairy and agricultural purposes, and parts thereof.	5%
4421.90.90	Other articles of wood.	35%
4601.10.00	Plaits and similar products of plaiting materials, whether or not assembled into strips.	35%
4601.20.00	Mats, matting and screens of vegetable materials.	35%
4601.91.00	Other plaits and similar products of plaiting materials, of vegetable materials.	35%
4601.99.00	Other plaits and similar products of other plaiting materials.	35%
4602.10.00	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	from goods of heading No.46.01 and articles of loofah, of vegetable materials.	
4602.90.10	Straw envelopes for bottles.	35%
4602.90.90	Basketwork, wickerwork and other articles made directly to shape from plaiting materials or made up from goods of heading 46.01, and articles of loofah, of other materials.	35%
4702.00.00	Chemical wood pulp, dissolving grades.	5%
4703.11.00	Chemical wood pulp, soda or sulphate other than dissolving grades, unbleached, coniferous.	5%
4703.19.00	Chemical wood pulp, soda or sulphate, other than dissolving grades, unbleached, coniferous.	5%
4703.21.00	Chemical wood pulp, soda or sulphate, other than dissolving grades, semi-bleached or bleached, coniferous.	5%
4703.29.00	Chemical wood pulp, soda or sulphate, other than dissolving grades semi-bleached or bleached, non-coniferous.	5%
4704.11.00	Chemical wood pulp, sulphate, other than dissolving grades, unbleached, coniferous.	5%
4704.19.00	Chemical wood pulp, sulphate, other than dissolving grades, unbleached, non-coniferous.	5%
4704.21.00	Chemical wood pulp, sulphate, other than dissolving grades, semi-bleached or bleached, coniferous.	5%
4704.29.00	Chemical wood pulp, sulphate, other than dissolving grades, semi-bleached or non-coniferous.	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4705.00.00	Semi-chemical wood pulp.	5%
4707.10.00	Unbleached kraft paper or paperboard or corrugated paper or paperboard.	5%
4707.20.00	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass.	5%
4707.30.00	Paper or paperboard made mainly of mechanical pulp (for example news-papers, journals and similar printed matter).	5%
4707.90.00	Other recovered (waste and scrap) paper or paperboard, including unsorted waste and scrap.	5%
4803.00.10	Tissue paper (cellulose wadding) bleached, for the manufacture of sanitary towels in rolls or sheets.	35%
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.	35%
4804.11.00	Unbleached kraftliner.	25%
4804.19.00	Other kraftliner.	25%
4804.41.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , unbleached, in rolls or sheets, uncoated.	35%
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	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets, uncoated.	
4804.49.00	Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² , bleached, in rolls or sheets, uncoated.	35%
4804.51.00	Other kraft paper and paperboard weighing 225 g/m ² or more, unbleached, in rolls or sheets, uncoated.	35%
4804.52.00	Other kraft paper and paperboard weighing 225 g/m ² or more, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets, uncoated.	35%
4804.59.00	Other kraft paper and paperboard weighing 225 g/m ² or more, bleached, in rolls or sheets, uncoated.	35%
4805.10.00	Semi-chemical fluting paper (corrugating medium).	25%
4805.21.00	Multi-ply paper and paperboard with each layer bleached, in rolls or sheets, uncoated.	35%
4805.22.00	Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets, uncoated.	35%
4805.23.00	Multi-ply paper and paperboard having three or more layers, of which only the two outer layers are bleached, in rolls or sheets, uncoated.	35%
4805.29.00	Other multi-ply paper and paperboard, in rolls or sheets, uncoated.	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4805.70.00	Other paper and paperboard, weighing more than 150 g/m ² but less than 225 g/m ² , in rolls or sheets, uncoated.	35%
4805.80.00	Other paper and paperboard, weighing 225 g/m ² or more, in rolls or sheets, uncoated.	35%
4810.12.00	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres weighing more than 150 g/m ² in rolls or sheets, coated.	35%
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, coated.	35%
4810.39.00	Other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls or sheets, coated.	35%
4810.91.00	Other paper and paperboard, multi-ply in rolls or sheets, coated.	35%
4810.99.00	Other paper and paperboard, coated, in rolls or sheets.	35%
4815.00.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4816.10.00	Carbon or similar copying papers, whether or not put in boxes.	35%
4816.20.00	Self-copy paper, whether or not put in boxes.	35%
4816.30.00	Duplicator stencils, of paper, whether or not put in boxes.	35%
4816.90.00	Other copying or transfer papers and offset plates, of papers, whether or not put in boxes.	35%
4817.10.00	Envelopes.	35%
4817.20.00	Letter cards, plain postcards and correspondence cards.	35%
4817.30.00	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	35%
4818.10.00	Toilet paper.	35%
4818.20.00	Handkerchiefs, cleansing or facial tissues.	35%
4818.30.00	Table cloths and serviettes.	35%
4818.40.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles.	35%
4818.50.00	Articles of apparel and clothing accessories.	35%
4818.90.00	Other articles of paper pulp, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 mm or cut to size or shape.	35%
4819.10.00	Cartons, boxes and cases of corrugated paper or paperboard, of a kind used in offices, shops or the like.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4819.20.00	Folding cartons, boxes and cases, of non-corrugated paper or paperboard.	35%
4819.30.00	Sacks and bags, having a base of a width of 40 cm or more, of paper or paperboard.	35%
4819.40.00	Other sacks and bags, including cones, of paper, paperboard, or cellulose wadding.	35%
4819.50.00	Other packing containers, including record sleeves, of paper or paperboard.	35%
4819.60.10	Box files, of paper, or paperboards of a kind used in offices, shops or the like.	35%
4819.60.90	Letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper, paperboard or cellulose wadding or webs of cellulose fibres.	35%
4820.10.00	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles.	35%
4820.20.00	Exercise books.	35%
4820.30.00	Binders (other than book covers), folders and file covers, of paper or paperboard..	35%
4820.40.00	Manifold business forms and interleaved carbon sets.	35%
4820.50.00	Albums for samples or for collections.	35%
4820.90.00	Other articles of stationery and blotting-pads, of paper and paperboard.	35%
4821.10.00	Paper or paperboard labels of all kinds, printed.	35%
4821.90.00	Other paper and paperboard labels of all kinds.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4823.20.00	Filter paper and paperboard.	35%
4823.40.00	Rolls, sheets and dials, printed for self-recording apparatus of paper, paperboard or cellulose wadding..	35%
4823.51.00	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, embossed or perforated.	35%
4823.59.00	Other paper and paperboard of a kind used for writing, printing or other graphic purposes.	35%
4823.60.00	Trays, dishes, plates, cups and the like, of paper or paperboard.	35%
4823.70.90	Other moulded or pressed articles, of paper pulp.	35%
4823.90.00	Other paper, paperboard, cellulose wadding and webs of cellulose fibres cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	35%
4901.10.00	Printed books, brochures, leaflets and similar printed matter in single sheets, whether or not folded.	15%
4902.10.20	Secondhand (not for pulping) newspapers, journals and periodicals appearing at least four times a week.	35%
4902.90.20	Other secondhand (not for pulping) newspapers, journals and periodicals.	35%
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.	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
4907.00.30	Cheque forms.	35%
4907.00.90	Stamp-impressed paper; stock, share or bond certificates and similar documents of title.	15%
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%
4910.00.00	Calendars of any kind, printed, including calendar blocks.	35%
4911.10.00	Trade and advertising material, commercial catalogues and the like.	15%
4911.91.00	Pictures, designs and photographs.	35%
4911.99.10	Instructional charts and diagrams.	15%
5007.10.00	Woven fabrics of noil silk.	35%
5007.20.00	Other woven fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk.	35%
5007.90.00	Other woven fabrics of silk or of silk waste.	35%
5111.11.00	Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or if fine animal hair, of a weight not exceeding 300 g/m ² .	35%
5111.19.00	Woven fabrics of carded wool or of carded fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight exceeding 300g/m ² .	35%
5111.20.00	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made filaments.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5111.30.00	Other woven fabrics of carded wool or of carded fine animal hair, mixed mainly or solely with man-made staple fibres.	35%
5111.90.00	Woven fabrics of carded wool or carded fine animal hair.	35%
5112.11.00	Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight not exceeding 200 g/m ² .	35%
5112.19.00	Woven fabrics of combed wool or of combed fine animal hair, containing 85% or more by weight of wool or of fine animal hair, of a weight exceeding 200 g/m ² .	35%
5112.20.00	Woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made filaments.	35%
5112.30.00	Woven fabrics of combed wool or of combed fine animal hair, mixed mainly or solely with man-made staple fibres.	35%
5112.90.00	Other woven fabrics of combed wool or of combed fine animal hair.	35%
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	35%
5201.00.00	Cotton, not carded or combed.	5%
5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100 g/m ² but not more than 200 g/m ² unbleached.	Per Sq. m. Shs. 11.00 or 35%
5208.12.10	Canvas of woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ²	Per Sq. m. Shs. 11.00

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	containing 85% or more by weight of cotton, unbleached.	or 35%
5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , containing 85% or more by weight of cotton, unbleached.	Per Sq. m. Shs. 11.00 or 35%
5208.13.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² unbleached.	Per Sq. m. Shs. 11.00 or 35%
5208.19.10	Weftless fabric, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , for tyre manufacture.	Per Sq. m. Shs. 11.00 or 35%
5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	Per Sq. m. Shs. 11.00 or 35%
5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5208.23.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5208.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² ,	Per Sq. m. Shs. 11.00

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5208.31.00	bleached. Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	or 35% Per Sq. m. Shs. 11.00
5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , dyed.	or 35% Per Sq. m. Shs. 11.00
5208.33.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , dyed.	or 35% Per Sq. m. Shs. 11.00
5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	or 35% Per Sq. m. Shs. 11.00
5208.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00
5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00
5208.43.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , of yarn of different colours.	or 35% Per Sq. m. Shs. 11.00
5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² , but not more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5208.53.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5208.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs. 11.00 or 35%
5209.11.90	Other woven fabrics of cotton (other than canvas), containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs. 11.00 or 35%
5209.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 11.00 or 35%
5209.19.10	Weightless fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , for tyre manufacture.	Per Sq. m. Shs. 11.00 or 35%
5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² ,	Per Sq. m. Shs. 11.00

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.21.00	unbleached. Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, bleached.	or 35% Per Sq. m. Shs. 11.00 or 35%
5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5209.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs. 11.00 or 35%
5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5209.39.00	Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5209.43.00	Other cotton fabrics of 3-thread or 4-thread twill,	Per Sq. m.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Shs. 11.00 or 35%
5209.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5209.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs. 11.00 or 35%
5209.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5209.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs. 11.00 or 35%
5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 11.00 or 35%
5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² ,	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.21.00	unbleached. Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs. 11.00 or 35%
5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5210.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs. 11.00 or 35%
5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5210.39.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5210.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made	Per Sq. m. Shs. 11.00

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5210.42.00	fibres, weighing not more than 200 g/m ² , plain weave, of yarns of different colours. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00 or 35%
5210.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5210.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs. 11.00 or 35%
5210.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave,	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5211.12.00	unbleached. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 11.00 or 35%
5211.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 11.00 or 35%
5211.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs. 11.00 or 35%
5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs. 11.00 or 35%
5211.32.00	Woven 3-thread or 4-thread twill, including cross	Per Sq. m.

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5211.39.00	twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed. Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed.	Shs. 11.00 or 35%
5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5211.42.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing more than 200 g/m ² denim, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5211.43.00	Other woven fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5211.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave,	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5211.52.00	printed. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5211.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5212.11.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 11.00 or 35%
5212.12.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5212.13.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5212.14.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5212.15.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 11.00 or 35%
5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5309.11.10	Canvas, woven, containing 85% or more by weight of flax, unbleached or bleached.	35%
5309.11.90	Other woven fabrics of flax containing 85% or more by weight of flax, unbleached or bleached.	35%
5309.19.10	Other canvas, containing 85% or more by weight of flax, unbleached or bleached.	35%
5309.19.90	Other woven fabrics of flax, containing 85% or more by weight of flax.	35%
5309.21.00	Woven fabrics of flax, containing less than 85% by weight of flax, unbleached or bleached.	35%
5309.29.00	Other woven fabrics of flax, containing less than 85% by weight of flax.	35%
5310.10.00	Woven fabrics of jute or of other textile bast fibres, of heading No. 53.03, unbleached.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5310.90.00	Other woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	35%
5311.00.10	Woven fabrics of hessian and sacking (not including matting).	35%
5311.00.20	Woven fabrics of true hemp.	35%
5311.00.30	Woven fabrics of paper yarn.	35%
5311.00.90	Woven fabrics of other vegetable textile fibres.	35%
5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylon or other polyamides or of polyesters.	Per Sq. m. Shs. 11.00 or 35%
5407.20.00	Woven fabrics obtained from strip or the like.	Per Sq. m. Shs. 11.00 or 35%
5407.30.00	Woven fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles and bonded at intersections by an adhesive or by thermal bonding.	Per Sq. m. Shs. 11.00 or 35%
5407.41.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5407.42.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed.	Per Sq. m. Shs. 11.00 or 35%
5407.43.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5407.44.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed.	Per Sq. m. Shs. 11.00 or 35%
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	Per Sq. m. Shs. 11.00 or 35%
5407.53.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	Per Sq. m. Shs. 11.00 or 35%
5407.61.00	Other woven fabrics containing 85% or more by weight of non-textured polyester filaments.	Per Sq. m. Shs. 11.00 or 35%
5407.69.00	Other woven fabrics, containing 85% or more by weight of polyester filaments.	Per Sq. m. Shs. 11.00 or 35%
5407.71.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5407.72.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, dyed.	Per Sq. m. Shs. 11.00

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5407.73.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00
5407.74.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, printed.	or 35% Per Sq. m. Shs. 11.00
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached.	or 35% Per Sq. m. Shs. 11.00
5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	or 35% Per Sq. m. Shs. 11.00
5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00
5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	or 35% Per Sq. m. Shs. 11.00
5407.91.00	Other woven fabrics of synthetic filament yarn, unbleached or bleached.	or 35% Per Sq. m. Shs. 11.00
5407.92.00	Other woven fabrics of synthetic filament yarn, dyed.	or 35% Per Sq. m. Shs. 11.00
5407.93.00	Other woven fabrics of synthetic filament yarn, of	or 35% Per Sq. m.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	yarns of different colours.	Shs. 11.00 or 35%
5407.94.00	Other woven fabrics of synthetic filament yarn, printed.	Per Sq. m. Shs. 11.00 or 35%
5408.10.00	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	Per Sq. m. Shs. 11.00 or 35%
5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	Per Sq. m. Shs. 11.00 or 35%
5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5408.24.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, printed.	Per Sq. m. Shs. 11.00 or 35%
5408.31.00	Other woven fabrics of artificial filament yarn, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5408.32.00	Other woven fabrics of artificial filament yarn, dyed.	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5408.33.00	Other woven fabrics of artificial filament yarn, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5408.34.00	Other woven fabrics of artificial filament yarn, printed.	Per Sq. m. Shs. 11.00 or 35%
5501.10.00	Synthetic filament tow of nylon or other polyamides.	5%
5501.20.00	Synthetic filament tow of polyesters.	5%
5501.30.00	Synthetic filament tow of acrylic or modacrylic.	5%
5501.90.00	Other synthetic filament tow.	5%
5502.00.00	Artificial filament tow.	5%
5503.10.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of nylon or other polyamides.	5%
5503.20.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polyesters.	5%
5503.30.00	Acrylic or modacrylic synthetic staple fibres, not carded, combed or otherwise processed for spinning.	5%
5503.40.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning, of polypropylene.	5%
5503.90.00	Other synthetic staple fibres, not carded, combed or otherwise processed for spinning.	5%
5504.10.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning, of viscose rayon.	5%
5504.90.00	Other artificial staple fibres, not carded, combed or otherwise processed for spinning.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5505.10.00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, of synthetic fibres.	5%
5505.20.00	Waste (including noils, yarn waste and garnetted stock) of man-made fibres, of artificial fibres.	5%
5506.10.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of nylon or other polyamides.	5%
5506.20.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning, of polyesters.	5%
5506.30.00	Acrylic or modacrylic synthetic staple fibres, carded, combed or otherwise processed for spinning.	5%
5506.90.00	Other synthetic staple fibres, carded, combed or otherwise processed for spinning.	5%
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	5%
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	Per Sq. m. Shs. 11.00 or 35%
5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5512.29.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5512.91.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5512.99.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of other synthetic staple fibres.	Per Sq. m. Shs. 11.00 or 35%
5513.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5513.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5513.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5513.22.00	exceeding 170 g/m ² , dyed. Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5513.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5513.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5513.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5513.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5513.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.39.00	exceeding 170 g/m ² , of yarns of different colours. Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5513.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5514.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5514.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5514.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5514.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5514.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly as solely with cotton of a weight exceeding 170g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5514.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 11.00 or 35%
5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5514.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5514.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5514.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5514.42.00	Woven 3-thread or 4-thread twill, including cross	Per Sq. m.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Shs. 11.00 or 35%
5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 11.00 or 35%
5515.11.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	Per Sq. m. Shs. 11.00 or 35%
5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	Per Sq. m. Shs. 11.00 or 35%
5515.13.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	Per Sq. m. Shs. 11.00 or 35%
5515.19.00	Other woven fabrics of polyester staple fibres.	Per Sq. m. Shs. 11.00 or 35%
5515.21.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made	Per Sq. m. Shs. 11.00

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5515.22.00	filaments. Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	or 35% Per Sq. m. Shs. 11.00
5515.29.00	Other woven fabrics of acrylic or modacrylic staple fibres.	or 35% Per Sq. m. Shs. 11.00
5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	or 35% Per Sq. m. Shs. 11.00
5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	or 35% Per Sq. m. Shs. 11.00
5515.99.00	Other woven fabrics, of synthetic staple fibres.	or 35% Per Sq. m. Shs. 11.00
5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	or 35% Per Sq. m. Shs. 11.00
5516.12.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed.	or 35% Per Sq. m. Shs. 11.00
5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00
5516.14.00	Woven fabrics of artificial staple fibres, containing	or 35% Per Sq. m.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5516.21.00	85% or more by weight of artificial staple fibres, printed. Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, unbleached or bleached.	Shs. 11.00 or 35% Per Sq. m. Shs. 11.00 or 35%
5516.22.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed.	Per Sq. m. Shs. 11.00 or 35%
5516.23.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	Per Sq. m. Shs. 11.00 or 35%
5516.31.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5516.32.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed.	Per Sq. m. Shs. 11.00 or 35%
5516.33.00	Woven fabrics of artificial staple fibres, containing	Per Sq. m.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours.	Shs. 11.00 or 35%
5516.34.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	Per Sq. m. Shs. 11.00 or 35%
5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	Per Sq. m. Shs. 11.00 or 35%
5516.43.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq. m. Shs. 11.00 or 35%
5516.44.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	Per Sq. m. Shs. 11.00 or 35%
5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	Per Sq. m. Shs. 11.00 or 35%
5516.92.00	Other woven fabrics of artificial staple fibres, dyed.	Per Sq. m. Shs. 11.00

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5516.93.00	Other woven fabrics of artificial staple fibres, of yarns of different colours.	or 35% Per Sq. m. Shs. 11.00
5516.94.00	Other woven fabrics of artificial staple fibres, printed.	or 35% Per Sq. m. Shs. 11.00
5601.10.00	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding.	or 35%
5601.21.00	Wadding and other articles of wadding, of cotton.	35%
5601.22.00	Wadding and other articles of wadding, of man-made fibres.	35%
5601.29.00	Wadding and other articles of wadding, other.	35%
5601.30.00	Textile flock and dust and mill neps.	35%
5602.10.00	Needleloom felt and stitch-bonded fibre fabrics.	35%
5602.21.00	Other felt, not impregnated or coated, covered or laminated, of wool or fine animal hair.	35%
5602.29.00	Other felt, not impregnated or coated, covered or laminated, of other textile materials.	35%
5602.90.10	Roofing felt.	35%
5602.90.90	Other felt whether or not impregnated, coated, covered or laminated.	35%
5604.20.00	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	35%
5604.90.00	Other textile yarn and strip and the like of artificial and synthetic monofilament yarn,	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	impregnated, coated, covered or sheathed with rubber or plastics.	
5607.10.00	Twine, cordage, rope and cables of jute or other textile bast fibres excluding flax, true hemp and ramie.	35%
5607.21.00	Binder or baler twine, of sisal or other textile fibres of the genus Agave.	35%
5607.29.00	Other twine, cordage, rope and cables of sisal or other textile fibres of the genus Agave.	35%
5607.30.00	Twine, cordage rope and cables of abaca (Manila hemp or <i>Musa textilis</i> Nee) or other hard (leaf) fibres.	35%
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.	35%
5608.19.90	Other nets and netting, of man-made textile materials.	35%
5608.90.90	Other knotted netting of twine, cordage or rope of textile materials, and other made up nets of textile materials.	35%
5609.00.90	Other articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables not elsewhere specified or included.	35%
5701.10.00	Carpets and other textile floor coverings, knotted, whether or not made up, of wool or fine animal hair.	35%
5701.90.00	Carpets and other textile floor coverings, knotted, whether or not made up, of other textile materials.	35%
5702.10.00	"Kelem", "Schumacks", "Karamanie" and similar	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	handwoven rugs.	
5702.20.00	Floor coverings of coconut fibres (coir).	35%
5702.31.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of wool or fine animal hair.	35%
5702.32.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of man-made textile materials.	35%
5702.39.00	Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of other textile materials.	35%
5702.41.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of wool or fine animal hair.	35%
5702.42.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of man-made textile materials.	35%
5702.49.00	Other carpets and other textile floor coverings, not tufted or flocked, of pile construction, made up, of other textile materials.	35%
5702.51.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of wool or fine animal hair.	35%
5702.52.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of man-made textile materials.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5702.59.00	Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of other textile materials.	35%
5702.91.00	Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, made up, of wool or fine animal hair.	35%
5702.92.00	Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, made up, of man-made textile materials.	35%
5702.99.00	Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, made up, of other textile materials.	35%
5703.10.00	Carpets and other textile floor coverings, tufted, whether or not made up, of wool or fine animal hair.	35%
5703.20.00	Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides.	35%
5703.30.00	Carpets and other textile floor coverings, tufted, whether or not made up, of man-made textile materials.	35%
5703.90.00	Carpets and other textile floor coverings, tufted, whether or not made up, of other textile materials.	35%
5704.10.00	Tiles, having a maximum surface area of 0.3 m ² , of felt, not tufted or flocked.	35%
5704.90.00	Other carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	35%
5705.00.00	Other carpets and other textile floor coverings, whether or not made up.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5801.10.00	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06, of wool or fine animal hair.	35%
5801.21.00	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06, uncut weft pile fabrics, of cotton.	Per Sq. m. Shs. 11.00 or 35%
5801.22.00	Cut corduroy, of cotton.	35%
5801.23.00	Other weft pile fabrics, of cotton.	35%
5801.24.00	Warp pile fabrics, epingle (uncut), of cotton.	35%
5801.25.00	Warp pile fabrics, cut, of cotton.	35%
5801.26.00	Chenille fabrics, of cotton.	35%
5801.31.00	Uncut weft pile fabrics, of man-made fibres.	Per Sq. m. Shs. 11.00 or 35%
5801.32.00	Cut corduroy, of man-made fibres.	35%
5801.33.00	Other weft pile fabrics, of man-made fibres.	35%
5801.34.00	Warp pile fabrics, epingle (uncut), of man-made fibres.	35%
5801.35.00	Warp pile fabrics, cut, of man-made fibres.	35%
5801.36.00	Chenille fabrics, of man-made fibres.	35%
5801.90.00	Woven pile fabrics and chenille fabrics, of other textile materials.	35%
5802.11.00	Terry towelling and similar woven terry fabrics, of cotton, unbleached.	Per Sq. m. Shs. 11.00 or 35%
5802.19.00	Terry towelling and similar woven terry fabrics, of	Per Sq. m.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	cotton, other.	Shs. 11.00 or 35%
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials.	Per Sq. m. Shs. 11.00 or 35%
5802.30.00	Tufted textile fabrics.	Per Sq. m. Shs. 11.00 or 35%
5803.10.00	Gauze, other than narrow woven fabrics of heading No. 58.06, of cotton.	35%
5803.90.00	Gauze, other than narrow woven fabrics of heading No. 58.06, of other textile materials.	35%
5804.10.00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics.	Per Sq. m. Shs. 11.00 or 35%
5804.21.00	Mechanically made lace, of man-made fibres, the piece, in strips or in motifs, other than fabrics of heading No. 60.02.	Per Sq. m. Shs. 11.00 or 35%
5804.29.00	Mechanically made lace, of other textile materials, in the piece, in strips or in motifs other than fabrics of heading No. 60.02.	Per Sq. m. Shs. 11.00 or 35%
5804.30.00	Hand-made lace, in the piece, in strips or in motifs other than fabrics of heading No. 60.02.	Per Sq. m. Shs. 11.00 or 35%
5805.00.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	tapestries (for example, petit point, cross stitch), whether or not made up.	
5806.10.00	Woven pile fabrics (including terry and towelling and similar terry fabrics) and chenille fabrics.	35%
5806.20.00	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread.	35%
5806.31.90	Narrow woven fabrics, of cotton.	35%
5806.32.90	Other narrow woven fabrics, of man-made fibres.	35%
5806.39.90	Narrow woven fabrics, of other textile materials.	35%
5806.40.00	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	35%
5807.10.00	Woven labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	35%
5807.90.00	Other labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	35%
5808.10.00	Braids in the piece.	35%
5808.90.00	Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	35%
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No. 56.05, of a kind used in apparel, or furnishing fabrics or for similar purposes, not elsewhere specified or included.	Per Sq. m. Shs. 11.00 or 35%
5810.10.00	Embroidery without visible ground, in the piece, in	Per Sq. m.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	strips or in motifs.	Shs. 11.00 or 35%
5810.91.00	Other embroidery of cotton, in the piece, in strips or in motifs.	Per Sq. m. Shs. 11.00 or 35%
5810.92.00	Other embroidery of man-made fibres, in the piece, in strips or in motifs.	Per Sq. m. Shs. 11.00 or 35%
5810.99.00	Other embroidery of other textile materials, in the piece, in strips or in motifs.	Per Sq. m. Shs. 11.00 or 35%
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	Per Sq. m. Shs. 11.00 or 35%
5902.10.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides.	5%
5902.20.00	Tyre cord fabric of high tenacity yarn of polyesters.	5%
5902.90.00	Tyre cord fabric of high tenacity yarn of viscose rayon.	5%
5903.10.00	Textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride.	35%
5903.20.00	Textile fabrics impregnated, coated, covered or laminated with polyurethane.	35%
5903.90.00	Textile fabrics, impregnated, coated, covered or laminated with other plastics other than nylon, polyamide or viscose rayon.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5904.10.00	Linoleum, whether or not cut to shape.	35%
5904.91.00	Floor coverings consisting of a coating or covering applied on a textile backing, with a base consisting of needleloom felt or nonwovens.	35%
5904.92.00	Floor coverings consisting of a coating or covering applied on a textile backing, with other textile base.	35%
5905.00.00	Textile wall coverings.	Per Sq. m. Shs. 11.00 or 35%
5906.10.10	Rubberized textile electrical insulator tape of a width not exceeding 20 cm.	35%
5906.10.90	Other rubberized adhesive tape of a width not exceeding 20 cm.	35%
5906.91.00	Rubberised textile fabrics, knitted or crocheted.	Per kg. Shs. 150.00 or 35%
5906.99.00	Other rubberised textile fabrics, other than those of heading No. 59.02.	35%
5907.00.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like.	35%
5908.00.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	35%
6001.10.00	"Long pile" fabrics, knitted or crocheted.	Per Kg. Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6001.21.00	Looped pile fabrics, of cotton, knitted or crocheted.	140.00 or 35% Per Kg. Shs. 140.00 or 35%
6001.22.00	Looped pile fabrics, of man-made fibres, knitted or crocheted.	Per Kg. Shs.. 140.00 or 35%
6001.29.00	Looped pile fabrics, of other textile materials, knitted or crocheted.	Per Kg. Shs. 140.00 or 35%
6001.91.00	Other pile fabrics, of cotton.	Per Kg. Shs. 140.00 or 35%
6001.92.00	Other pile fabrics, of man made fibres.	Per Kg. Shs. 140.00 or 35%
6001.99.00	Other pile fabrics, of other textile materials.	Per Kg. Shs. 140.00 or 35%
6002.10.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. Shs. 140.00 or 35%
6002.20.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm.	Per Kg. Shs. 140.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6002.30.00	Other knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. Shs. 140.00 or 35%
6002.41.00	Other fabrics, warp knit (including those made on gallon knitting machines), of wool or fine animal hair.	Per Kg. Shs. 140.00 or 35%
6002.42.00	Other fabrics, warp knit (including those made on gallon knitting machines), of cotton.	Per Kg. Shs. 140.00 or 35%
6002.43.00	Other fabrics, warp knit (including those made on gallon knitting machines), of man-made fibres.	Per Kg. Shs. 140.00 or 35%
6002.49.00	Other fabrics, warp knit (including those made on gallon knitting machines), of other fibres.	Per Kg. Shs. 140.00 or 35%
6002.91.00	Other knitted or crocheted fabrics, of wool or fine animal hair.	Per Kg. Shs. 140.00 or 35%
6002.92.00	Other knitted or crocheted fabrics, of cotton.	Per Kg. Shs. 140.00 or 35%
6002.93.00	Other knitted or crocheted fabrics, of man-made fibres.	Per Kg. Shs. 140.00 or 35%
6002.99.00	Other knitted or crocheted fabrics, of other fibres.	Per Kg. Shs. 140.00 or

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6101.10.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	35% Each Shs. 200.00 or 35%
6101.20.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6101.30.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and articles of man-made fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6101.90.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6102.10.00	Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6102.20.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6102.30.00	Women's or girls' overcoats, car-coats, capes, cloaks,	Each Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6102.90.00	<p>anoraks (including ski-jackets), wind- cheaters, wind-jackets and similar articles, of man-made fibres, knitted or crocheted.</p> <p>Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, wind-jackets and similar articles, of other textile materials, knitted or crocheted.</p>	<p>200.00 or 35%</p> <p>Each Shs. 200.00 or 35%</p>
6103.11.00	Men's or boys' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.12.00	Men's or boys' suits, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.19.00	Men's or boys' suits, of other textile materials, knitted or crocheted.	Each Shs. 500.00 or 35%
6103.21.00	Men's or boys' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 500.00 or 35%
6103.22.00	Men's or boys' ensembles, of cotton, knitted or crocheted.	Each Shs. 500.00 or 35%
6103.23.00	Men's or boys' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs. 500.00 or 35%
6103.29.00	Men's or boys' ensembles, of other textile materials,	Each Shs.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	knitted or crocheted.	500.00 or 35%
6103.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.32.00	Men's or boys' jackets and blazers, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.33.00	Men's or boys' jackets and blazers, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.39.00	Men's or boys' jackets and blazers, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6103.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6104.11.00	Women's or girls' suits, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.12.00	Women's or girls' suits, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.13.00	Women's or girls' suits, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.19.00	Women's or girls' suits, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.21.00	Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.22.00	Women's or girls' ensembles, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.23.00	Women's or girls' ensembles, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.29.00	Women's or girls' ensembles, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.31.00	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6104.32.00	Women's or girls' jackets and blazers of cotton, knitted or crocheted.	35% Each Shs. 200.00 or 35%
6104.33.00	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.39.00	Women's or girls' jackets and blazers of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.41.00	Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.42.00	Women's or girls' dresses, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.43.00	Women's or girls' dresses, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.44.00	Women's or girls' dresses of artificial fibres knitted or crocheted.	Each Shs. 200.00 or 35%
6104.49.00	Women's or girls' dresses, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.51.00	Women's or girls' skirts and divided skirts, of wool	Each Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	or fine animal hair, knitted or crocheted.	200.00 or 35%
6104.52.00	Women's or girls' skirts and divided skirts, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.59.00	Women's or girls' skirts and divided skirts, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted.	Each Shs. 200.00 or 35%
6104.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted.	Each Shs. 200.00 or 35%
6105.10.00	Men's or boys' shirts, of cotton, knitted or crocheted.	Each Shs. 150.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6105.20.00	Men's or boys' shirts, of man-made fibres, knitted or crocheted.	Each Shs. 150.00 or 35%
6105.90.00	Men's or boys' shirts, of other textile materials, knitted or crocheted.	Each Shs. 150.00 or 35%
6106.10.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton, knitted or crocheted.	Each Shs. 150.00 or 35%
6106.20.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres, knitted or crocheted.	Each Shs. 150.00 or 35%
6106.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials, knitted or crocheted.	Each Shs. 150.00 or 35%
6107.11.00	Men's or boys' underpants and briefs, of cotton, knitted or crocheted.	Each Shs. 60.00 or 35%
6107.12.00	Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted.	Each Shs. 60.00 or 35%
6107.19.00	Men's or boys' underpants and briefs, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6107.21.00	Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted.	Each Shs. 150.00 or 35%
6107.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted.	Each Shs. 150.00 or

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6107.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials, knitted or crocheted.	35% Each Shs. 150.00 or 35%
6107.91.00	Men's or boys' bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each Shs. 60.00 or 35%
6107.92.00	Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6107.99.00	Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.11.00	Women's or girl's slips and petticoats, of other man-made fibres, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.19.00	Women's or girls' slips and petticoats, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.21.00	Women's or girls' briefs and panties, of cotton, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.22.00	Women's or girls' briefs and panties, of man-made fibres, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.29.00	Women's or girls' briefs and panties, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.31.00	Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted.	Each Shs. 150.00 or 35%
6108.32:00	Women's or girls' nightdresses and pyjamas, of man-made fibres, knitted or crocheted.	Each Shs. 150.00 or

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6108.39.00	Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted.	35% Each Shs. 150.00 or 35%
6108.91.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of cotton, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.92.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 60.00 or 35%
6108.99.00	Women's or girls' negliges, bathrobes, dressing gowns and similar articles of other textile materials knitted or crocheted.	Each Shs. 60.00 or 35%
6109.10.00	T-shirts, singlets and other vests, of cotton, knitted or crocheted.	Each Shs. 60.00 or 35%
6109.90.00	T-shirts, singlets and other vests, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6110.10.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of wool or fine animal hair, knitted or crocheted.	Each Shs. 100.00 or 35%
6110.20.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted.	Each Shs. 100.00 or 35%
6110.30.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted.	Each Shs. 100.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6110.90.00	Jerseys, pullovers, cardigans, waistcoats and similar articles, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 35%
6111.10.00	Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted.	Each Shs. 40.00 or 35%
6111.20.00	Babies' garments and clothing accessories, of cotton, knitted or crocheted.	Each Shs. 40.00 or 35%
6111.30.00	Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted.	Each Shs. 40.00 or 35%
6111.90.00	Babies' garments and clothing accessories, of other textile materials, knitted or crocheted.	Each Shs. 40.00 or 35%
6112.11.00	Track suits, of cotton, knitted or crocheted.	Each Shs. 100.00 or 35%
6112.12.00	Track suits, of synthetic fibres, knitted or crocheted.	Each Shs. 100.00 or 35%
6112.19.00	Track suits, of other textile materials, knitted or crocheted.	Each Shs. 100.00 or 35%
6112.20.00	Ski suits, knitted or crocheted.	Each Shs. 100.00 or 35%
6112.31.00	Men's or boys' swimwear, of synthetic fibres, knitted or crocheted.	Each Shs. 60.00 or 35%
6112.39.00	Men's or boys' swimwear, of other textile materials,	Each Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6112.41.00	knitted or crocheted. Women's or girls' swimwear, of synthetic fibres, knitted or crocheted.	60.00 or 35% Each Shs.
6112.49.00	Women's or girls' swimwear, of other textile materials, knitted or crocheted.	60.00 or 35% Each Shs.
6113.00.00	Garments, made up of knitted or crocheted textile fabrics impregnated, coated, rubberized or laminated with plastics.	60.00 or 35% Each Shs.
6114.10.00	Other garments, knitted or crocheted, of wool or fine animal hair.	200.00 or 35% Each Shs.
6114.20.00	Other garments, knitted or crocheted of cotton.	200.00 or 35% Each Shs.
6114.30.00	Other garments, knitted or crocheted of man-made fibres.	200.00 or 35% Each Shs.
6114.90.00	Other garments, knitted or crocheted of other textile materials.	200.00 or 35% Each Shs.
6115.11.00	Panty hose and tights, of synthetic fibres, measuring per single yarn less than 67 decitex, knitted or crocheted.	60.00 or 35% Each Shs.
6115.12.00	Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted.	60.00 or 35% Each Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6115.19.00	Panty hose and tights, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6115.20.00	Women's full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted crocheted.	Each Shs. 40.00 or 35%
6115.91.00	Stockings, socks and other hosiery, of wool or fine animal hair, knitted or crocheted.	Each Shs. 40.00 or 35%
6115.92.00	Stockings, socks and other hosiery, of cotton, knitted or crocheted.	Each Shs. 40.00 or 35%
6115.93.00	Stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted.	Each Shs. 40.00 or 35%
6115.99.00	Stockings, socks and other hosiery, of other textile materials, knitted or crocheted.	Each Shs. 40.00 or 35%
6116.10.00	Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted.	Each Shs. 40.00 or 35%
6116.91.00	Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted.	Each Shs. 60.00 or 35%
6116.92.00	Other gloves, mittens and mitts, of cotton, knitted or crocheted.	Each Shs. 40.00 or 35%
6116.93.00	Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted.	Each Shs. 40.00 or 35%
6116.99.00	Other gloves, mittens and mitts, of other textile materials, knitted or crocheted.	Each Shs. 60.00 or 35%
6117.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted.	Each Shs. 60.00 or 35%
6117.20.00	Ties, bow ties and cravats, knitted or crocheted.	Each Shs. 60.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6117.80.00	Other made up clothing accessories, knitted or crotcheted.	Each Shs. 60.00 or 35%
6117.90.00	Parts of made up garments or clothing accessories, knitted or crotcheted.	Each Shs. 40.00 or 35%
6201.11.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6201.12.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs. 200.00 or 35%
6201.13.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs. 200.00 or 35%
6201.19.00	Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials.	Each Shs. 200.00 or 35%
6201.91.00	Men's or boys' other garments, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6201.92.00	Men's or boys' other garments, of cotton.	Each Shs. 200.00 or 35%
6201.93.00	Men's or boys' other garments, of man-made fibres.	Each Shs. 200.00 or 35%
6201.99.00	Men's or boys' other garments, of other textile	Each Shs.

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	materials.	200.00 or 35%
6202.11.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6202.12.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton.	Each Shs. 200.00 or 35%
6202.13.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres.	Each Shs. 200.00 or 35%
6202.19.00	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material.	Each Shs. 200.00 or 35%
6202.91.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6202.92.00	Women's or girls' other garments, of cotton.	Each Shs. 200.00 or 35%
6202.93.00	Women's or girls' other garments, of man-made fibres.	Each Shs. 200.00 or 35%
6202.99.00	Women's or girls' other garments, of other textile materials.	Each Shs. 200.00 or 35%

SECOND SCHEDULE - (Contd.).

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6203.11.00	Men's or boys' suits, of wool or fine animal hair.	Each Shs. 500.00 or 35%
6203.12.00	Men's or boys' suits, of synthetic fibres.	Each Shs. 500.00 or 35%
6203.19.00	Men's or boys' suits, of other textile materials.	Each Shs. 500.00 or 35%
6203.21.00	Men's or boys' ensembles, of wool or fine animal hair.	Each Shs. 500.00 or 35%
6203.22.00	Men's or boys' ensembles, of cotton.	Each Shs. 500.00 or 35%
6203.23.00	Men's or boys' ensembles, of synthetic fibres.	Each Shs. 500.00 or 35%
6203.29.00	Men's or boys' ensembles, of other textile materials.	Each Shs. 500.00 or 35%
6203.31.00	Men's or boys' jackets and blazers, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6203.32.00	Men's or boys' jackets and blazers, of cotton.	Each Shs. 200.00 or

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6203.33.00	Men's or boys' jackets and blazers, of synthetic fibres.	35% Each Shs. 200.00 or 35%
6203.39.00	Men's or boys' jackets and blazers, of other textile materials.	Each Shs. 200.00 or 35%
6203.41.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6203.42.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs. 200.00 or 35%
6203.43.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs. 200.00 or 35%
6203.49.00	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs. 200.00 or 35%
6204.11.00	Women's or girls' suits, of wool or fine animal hair.	Each Shs. 500.00 or 35%
6204.12.00	Women's or girls' suits, of cotton.	Each Shs. 500.00 or 35%
6204.13.00	Women's or girls' suits, of synthetic fibres.	Each Shs.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6204.19.00	Women's or girls' suits, of other textile materials.	500.00 or 35% Each Shs. 500.00 or 35%
6204.21.00	Women's or girls' ensembles, of wool or fine animal hair.	Each Shs. 500.00 or 35%
6204.22.00	Women's or girls' ensembles, of cotton.	Each Shs. 500.00 or 35%
6204.23.00	Women's or girls' ensembles, of synthetic fibres.	Each Shs. 500.00 or 35%
6204.29.00	Women's or girls' ensembles, of other textile materials.	Each Shs. 500.00 or 35%
6204.31.00	Women's or girls' jackets and blazers, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6204.32.00	Women's or girls' jackets and blazers, of cotton.	Each Shs. 200.00 or 35%
6204.33.00	Women's or girls' jackets and blazers , of synthetic fibres.	Each Shs. 200.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6204.39.00	Women's or girls' jackets and blazers, of other textile materials.	Each Shs. 200.00 or 35%
6204.41.00	Women's or girls' dresses, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6204.42.00	Women's or girls' dresses, of cotton.	Each Shs. 200.00 or 35%
6204.43.00	Women's or girls' dresses, of synthetic fibres.	Each Shs. 200.00 or 35%
6204.44.00	Women's or girls' dresses, of artificial fibres.	Each Shs. 200.00 or 35%
6204.49.00	Women's or girls' dresses, of other textile materials.	Each Shs. 200.00 or 35%
6204.51.00	Women's or girls' skirts and divided skirts, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6204.52.00	Women's or girls' skirts and divided skirts, of cotton.	Each Shs. 200.00 or 35%
6204.53.00	Women's or girls' skirts and divided skirts, of synthetic fibres.	Each Shs. 200.00 or

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6204.59.00	Women's or girls' skirts and divided skirts, of other textile materials.	35% Each Shs. 200.00 or 35%
6204.61.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair.	35% Each Shs. 200.00 or 35%
6204.62.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of cotton.	Each Shs. 200.00 or 35%
6204.63.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres.	Each Shs. 200.00 or 35%
6204.69.00	Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials.	Each Shs. 200.00 or 35%
6205.10.00	Men's or boys' shirts, of wool or fine animal hair.	Each Shs. 150.00 or 35%
6205.20.00	Men's or boys' shirts, of cotton.	Each Shs. 150.00 or 35%
6205.30.00	Men's or boys' shirts, of man-made fibres.	Each Shs. 150.00 or 35%
6205.90.00	Men's or boys' shirts, of other textile materials.	Each Shs.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6206.10.00	Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste.	150.00 or 35% Each Shs. 150.00 or 35%
6206.20.00	Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair.	Each Shs. 150.00 or 35%
6206.30.00	Women's or girls' blouses, shirts and shirt-blouses, of cotton.	Each Shs. 150.00 or 35%
6206.40.00	Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres.	Each Shs. 150.00 or 35%
6206.90.00	Women's or girls' blouses, shirts and shirt-blouses, of other textile materials.	Each Shs. 150.00 or 35%
6207.11.00	Men's or boys' underpants and briefs, of cotton.	Each Shs. 60.00 or 35%
6207.19.00	Men's or boys' underpants and briefs, of other textile materials.	Each Shs. 60.00 or 35%
6207.21.00	Men's or boys' nightshirts and pyjamas, of cotton.	Each Shs. 150.00 or 35%
6207.22.00	Men's or boys' nightshirts and pyjamas, of man-made fibres.	Each Shs. 150.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6207.29.00	Men's or boys' nightshirts and pyjamas, of other textile materials.	35% Each Shs. 150.00 or 35%
6207.91.00	Men's or boys' other undergarments, of cotton.	Each Shs. 60.00 or 35%
6207.92.00	Men's or boys' other undergarments, of man-made fibres.	Each Shs. 60.00 or 35%
6207.99.00	Men's or boys' other undergarments, of other textile materials.	Each Shs. 60.00 or 35%
6208.11.00	Women's or girls' slips and petticoats, of cotton.	Each Shs. 60.00 or 35%
6208.19.00	Women's or girls' slips and petticoats, of other textile materials.	Each Shs. 150.00 or 35%
6208.21.00	Women's or girls' nightdresses and pyjamas, of cotton.	Each Shs. 150.00 or 35%
6208.22.00	Women's or girls' nightdresses and pyjamas, of man-made fibres.	Each Shs. 150.00 or 35%
6208.29.00	Women's or girls' nightdresses and pyjamas, of other textile materials.	Each Shs. 150.00 or 35%
6208.91.00	Women's or girls' other undergarments, of cotton.	Each Shs. 60.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6208.92.00	Women's or girls' other undergarments, of man-made fibres.	Each Shs. 60.00 or 35%
6208.99.00	Women's or girls' other undergarments, of other textile materials.	Each Shs. 60.00 or 35%
6209.10.00	Babies' garments and clothing accessories, of wool or fine animal hair.	Each Shs. 60.00 or 35%
6209.20.00	Babies' garments and clothing accessories, of cotton.	Each Shs. 60.00 or 35%
6209.30.00	Babies' garments and clothing accessories, of synthetic fibres.	Each Shs. 60.00 or 35%
6209.90.00	Babies' garments and clothing accessories, of other textile materials.	Each Shs. 60.00 or 35%
6210.10.00	Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics.	Each Shs. 200.00 or 35%
6210.20.90	Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile materials, impregnated, coated, covered or laminated with plastics.	Each Shs. 200.00 or 35%
6210.30.00	Other women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles, made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 200.00 or 35%
6210.40.00	Other men's or boys' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 200.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6210.50.00	Other women's or girls' garments made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized.	Each Shs. 200.00 or 35%
6211.11.00	Men's or boys' swimwear.	Each Shs. 60.00 or 35%
6211.12.00	Women's or girls' swimwear.	Each Shs. 60.00 or 35%
6211.20.00	Ski suits.	Each Shs. 60.00 or 35%
6211.31.00	Men's or boys' other garments, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6211.32.00	Men's or boys' other garments, of cotton.	35%
6211.33.00	Men's or boys' other garments, of man-made fibres.	Each Shs. 200.00 or 35%
6211.39.00	Men's or boys' other garments, of other textile materials.	Each Shs. 200.00 or 35%
6211.41.00	Women's or girls' other garments, of wool or fine animal hair.	Each Shs. 200.00 or 35%
6211.42.00	Women's or girls' other garments, of cotton.	Each Shs. 200.00 or 35%
6211.43.00	Women's or girls' other garments, of man-made fibres.	Each Shs.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6211.49.00	Women's or girls' other garments, of other textile materials.	200.00 or 35% Each Shs. 200.00 or 35%
6212.10.00	Brassieres, whether or not knitted or crocheted.	Each Shs. 60.00 or 35%
6212.20.00	Girdles and panty-girdles, whether or not knitted or crocheted.	Each Shs. 60.00 or 35%
6212.30.00	Corselettes, whether or not knitted or crocheted.	Each Shs. 60.00 or 35%
6212.90.00	Corsets, braces, suspenders, garters and similar articles whether or not knitted or crocheted.	Each Shs. 60.00 or 35%
6213.10.00	Handkerchiefs of silk or silk waste.	35%
6213.20.00	Handkerchiefs of cotton.	35%
6213.90.00	Handkerchiefs of other textile materials.	35%
6214.10.00	Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste.	Each Shs. 60.00 or 35%
6214.20.00	Shawlgw scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair.	Each Shs. 60.00 or 35%
6214.30.00	Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres.	Each Shs. 60.00 or 35%
6214.40.00	Shawls, scarves, mufflers, mantillas, veils and the like, of artificial fibres.	Each Shs. 60.00 or 35%
6214.90.00	Shawls, scarves, mufflers, mantillas, veils and the like, of other textile materials.	Each Shs. 60.00 or 35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6215.10.00	Ties, bow ties and cravats, of silk or silk waste.	Each Shs. 60.00 or 35%
6215.20.00	Ties, bow ties and cravats, of man-made fibres.	Each Shs. 60.00 or 35%
6215.90.00	Ties, bow ties and cravats, of other textile materials.	Each Shs. 60.00 or 35%
6216.00.00	Gloves, mittens and mitts, not knitted or crocheted.	Per pair Shs. 40.00 or 35%
6217.10.00	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's or girls' garments.	35%
6217.90.00	Parts of garments or of garment accessories.	35%
6301.10.00	Electric blankets.	35%
6301.20.00	Blankets (other than electric blankets), of wool or fine animal hair.	35%
6301.30.00	Blankets (other than electric blankets) and travelling rugs, of cotton.	35%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	35%
6301.90.00	Other blankets (other than electric blankets) and travelling rugs.	35%
6302.10.00	Bed linen, knitted or crocheted.	35%
6302.21.00	Bed linen (not knitted or crocheted), of cotton, printed.	Per Sq. m. Shs. 12.00 or 35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6302.22.00	Bed linen (not knitted or crocheted), of man-made fibres, printed.	Per Sq. m. Shs. 12.00 or 35%
6302.29.00	Bed linen, of other textile materials, printed .	Per Sq. m. Shs. 12.00 or 35%
6302.31.00	Other bed linen (not knitted, crocheted or printed), of cotton.	Per Sq. m. Shs. 12.00 or 35%
6302.32.00	Other bed linen, of man-made fibres (not knitted, crocheted or printed).	Per Sq. m. Shs. 12.00 or 35%
6302.39.00	Other bed linen, of other textile materials (not knitted, crocheted or printed).	Per Sq. m. Shs. 12.00 or 35%
6302.40.00	Table linen, knitted or crocheted.	35%
6302.51.00	Other table linen, of cotton.	Per Sq. m. Shs. 12.00 or 35%
6302.52.00	Other table linen, of flax.	Per Sq. m. Shs. 12.00 or 35%
6302.53.00	Other table linen, of man-made fibres.	Per Sq. m. Shs. 12.00 or 35%
6302.59.00	Other table linen, of other textile materials.	Per Sq. m.

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6302.60.00	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton.	Shs. 12.00 or 35% Per Sq. m. Shs. 12.00 or 35%
6302.91.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, (not knitted or crocheted), of cotton.	Per Sq. m. Shs. 12.00 or 35%
6302.92.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, of flax.	Per Sq. m. Shs. 12.00 or 35%
6302.93.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, of man-made fibres.	Per Sq. m. Shs. 12.00 or 35%
6302.99.00	Other toilet linen and kitchen linen including pillow cases and mattress covers, of other textile materials.	Per Sq. m. Shs. 12.00 or 35%
6303.11.00	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of cotton.	35%
6303.12.00	Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres.	35%
6303.19.00	Curtains (including drapes), and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6303.91.00	Other curtains (including drapes), and interior blinds; curtain or bed valances, of cotton.	Per Sq. m. Shs. 12.00 or 35%
6303.92.00	Other curtains and interior blinds; curtain or bed valances, of synthetic fibres.	Per Sq. m. Shs. 12.00 or 35%
6303.99.00	Other curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials.	Per Sq. m. Shs. 12.00 or 35%
6304.11.00	Bedspreads, knitted or crocheted.	35%
6304.19.00	Other bedspreads.	Per Sq. m. Shs. 12.00 or 35%
6304.91.00	Other furnishing articles, knitted or crocheted.	35%
6304.92.00	Other furnishing articles not knitted or crocheted, of cotton.	Per Sq. m. Shs. 12.00 or 35%
6304.93.00	Other furnishing articles not knitted or crocheted, of synthetic fibres.	Per Sq. m. Shs. 12.00 or 35%
6304.99.00	Other furnishing articles, not knitted or crocheted, of other textile materials.	Per Sq. m. Shs. 12.00 or 35%
6305.10.00	Sacks and bags of jute or of other textile bast fibres of a kind used for the packing of goods	35%
6305.20.00	Sacks and bags of cotton, of a kind used for the	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	packing of goods.	
6305.32.00	Flexible intermediate bulk containers.	35%
6305.33.00	Other, of polyethylene or polypropylene strip or the like.	35%
6305.39.00	Sacks and bags of other man-made textile materials, of a kind used for the packing of goods.	35%
6305.90.00	Sacks and bags of other textile materials, of a kind used for the packing of goods.	35%
6306.11.00	Tarpaulins, awnings and sunblinds, of cotton.	35%
6306.12.00	Tarpaulins, awnings and sunblinds, of synthetic fibres.	35%
6306.19.00	Tarpaulins, awnings and sunblinds, of other textile materials.	35%
6306.21.00	Tents, of cotton.	35%
6306.22.00	Tents, of synthetic fibres.	35%
6306.29.00	Tents, of other textile materials.	35%
6306.31.00	Sails, of synthetic fibres.	35%
6306.39.00	Sails, of other textile materials.	35%
6306.41.00	Pneumatic mattresses, of cotton.	35%
6306.49.00	Pneumatic mattresses, of other textile materials.	35%
6306.91.00	Other camping goods, of cotton.	35%
6306.99.00	Other camping goods, of other textile materials.	35%
6307.10.00	Floor-cloths, dish-cloths, dusters and similar cleaning cloths.	35%
6307.20.00	Life jackets and life belts.	35%
6307.90.00	Other made up articles, including dress patterns.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6308.00.00	Sets consisting of woven fabrics and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	35%
6309.00.00	Worn clothing and other worn articles.	35%
6401.10.00	Waterproof footwear with outer soles and uppers of rubber or of plastics, incorporating a protective metal toe-cap.	Per Pair Shs. 60.00 or 35%
6401.91.00	Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the knee.	Per Pair Shs. 60.00 or 35%
6401.92.00	Other waterproof footwear with outer soles and uppers, of rubber or plastics, covering the ankle but not covering the knee.	Per Pair Shs. 60.00 or 35%
6401.99.00	Other waterproof footwear with outer soles and uppers, of rubber or plastics.	Per Pair Shs. 60.00 or 35%
6402.12.00	Ski-boots, cross-country ski footwear and snowboard boots.	35%
6402.19.90	Other sports footwear with outer soles and uppers, of rubber or of plastics.	Per Pair Shs. 60.00 or 35%
6402.20.00	Other footwear with upper straps or thongs assembled to the sole by means of plugs.	Per Pair Shs. 60.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6402.30.00	Other footwear, incorporating a protective metal toe-cap.	Per Pair Shs. 60.00 or 35%
6402.91.00	Other footwear with outer soles and uppers, of rubber or plastics, covering the ankle.	Per Pair Shs. 60.00 or 35%
6402.99.00	Other footwear with outer soles and uppers, of rubber or plastics.	Per Pair Shs. 60.00 or 35%
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots.	Per Pair Shs. 60.00 or 35%
6403.19.90	Other sports footwear with outer soles, of rubber, plastics, leather or composition leather and uppers of leather.	Per Pair Shs. 100.00 or 35%
6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	Per Pair Shs. 100.00 or 35%
6403.30.00	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap.	Per Pair Shs. 100.00 or 35%
6403.40.00	Other footwear, incorporating a protective metal toe-cap.	Per Pair Shs. 100.00 or 35%
6403.51.00	Other footwear with outer soles of leather, covering the ankle.	Per Pair Shs. 100.00

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6403.59.00	Other footwear with outer soles of leather and uppers of leather.	or 35% Per Pair Shs. 100.00
6403.91.00	Other footwear with outer soles of rubber, plastics or composition leather and uppers of leather, covering the ankle.	or 35% Per Pair Shs. 100.00
6403.99.00	Other footwear with outer soles of rubber or plastics and uppers of leather.	or 35% Per Pair Shs. 100.00
6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or of plastics and uppers of textile materials.	or 35% Per Pair Shs. 60.00
6404.19.00	Other footwear with outer soles of rubber or of plastics and uppers of textile materials.	or 35% Per Pair Shs. 60.00
6404.20.00	Footwear with outer soles of leather or composition leather and uppers of textile materials.	or 35% Per Pair Shs. 100.00
6405.10.00	Other footwear with uppers of leather or composition leather.	or 35% Per Pair Shs. 100.00
6405.20.00	Other footwear with uppers of textile materials.	or 35% Per Pair Shs. 100.00
6405.90.00	Other footwear.	or 35% Per Pair

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
		Shs. 100.00 or 35%
6406.10.10	Uppers, other than stiffeners, complete.	35%
6406.10.90	Other uppers and parts thereof, other than stiffeners.	35%
6406.91.00	Other parts of footwear of wood.	35%
6406.99.20	Gaiters, spats, leggings, cricket pads and shin-guards.	35%
6406.99.90	Other parts of footwear of other materials.	35%
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	15%
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	15%
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	35%
6601.10.00	Garden or similar umbrellas.	35%
6601.91.00	Other umbrellas and sun umbrellas having a telescopic shaft.	35%
6601.99.00	Other umbrellas and sun umbrellas.	35%
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	35%
6702.10.00	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of plastics.	35%
6702.90.00	Artificial flowers, foliage and fruit and parts	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6703.00.00	thereof; articles made of artificial flowers, foliage or fruit, of other materials. 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.	35%
6704.11.00	Complete wigs of synthetic textile materials.	35%
6704.19.00	Other wigs, false beards, eyebrows and eyelashes, switches and the like of synthetic textile materials other than complete wigs.	35%
6704.20.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of human hair.	35%
6704.90.00	Wigs, false beards, eyebrows and eyelashes, switches and the like of animal hair or of other textile materials; articles of human hair not elsewhere specified or included.	35%
680B.00.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	35%
6810.11.00	Building blocks and bricks.	35%
6810.19.00	Tiles, flagstones and similar articles of cement, of concrete or of artificial stone.	35%
6810.91.00	Prefabricated structural components for building or civil engineering, of cement, concrete or artificial	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6810.99.20	stone. Bathtubs, sinks, cisterns and shower trays, of cement, concrete or artificial stone..	35%
6810.99.30	Lavatory bowls, bidets and similar sanitary ware, of cement, concrete or artificial stone.	35%
6810.99.90	Other articles of cement, concrete or artificial stone.	35%
6811.90.20	Lavatory basins, sinks and similar ware of asbestos-cement, of cellulose fibre-cement or the like.	35%
6811.90.90	Other articles of asbestos-cement, of cellulose fibre-cement or the like.	35%
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or similar siliceous earths.	5%
6902.10.00	Refractory bricks, blocks, tiles and other similar refractory ceramic constructional goods, other than those of siliceous fossil meals or siliceous earths, containing by weight singly or together more than 50% of the elements Mg, Ca or Cr expressed as MgO, CaO or Cr ₂ O ₃ .	5%
6902.20.00	Refractory bricks, blocks, files and other 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.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
6902.90.00	Other refractory bricks, blocks, tiles, and other similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	5%
6904.10.00	Ceramic building bricks.	35%
6904.90.00	Flooring blocks, support or filler tiles and the like, of ceramic.	35%
6905.10.00	Roofing tiles, of ceramic.	35%
6905.90.00	Chimney-pots, cowls, chimney liners and other ceramic constructional goods.	35%
6906.00.10	Ceramic guttering.	35%
6906.00.20	Ceramic rain water evacuation pipes.	35%
6906.00.90	Other ceramic pipes, conduits and pipe fittings.	35%
6907.10.00	Unglazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg. Shs. 5.00 or 35%
6907.90.00	Other unglazed ceramic flags and paving, cubes and the like, whether or not on a backing.	Per Kg. Shs. 10.00 or 35%
6908.10.00	Glazed ceramic tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm.	Per Kg. Shs. 5.00 or 35%
6908.90.00	Other glazed ceramic flags and paving, hearthen wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	Per Kg. Shs. 10.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6909.90.10	Ceramic troughs, tubs and similar receptacles of a kind used in agriculture.	5%
6909.90.90	Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	35%
6910.10.10	Ceramic lavatory cisterns with or without toilet bowls, of porcelain or china.	35%
6910.90.10	Other ceramic lavatory cisterns with or without toilet bowls.	35%
6911.10.00	Tableware and kitchenware, of porcelain or china.	35%
6911.90.00	Other household articles and toilet articles, of porcelain or china.	35%
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	35%
6913.10.00	Statuettes and other ornamental articles, of porcelain or china.	35%
6913.90.00	Other statuettes and other ornamental ceramic articles.	35%
6914.10.90	Other ceramic articles, of porcelain or china.	35%
6914.90.90	Other ceramic articles.	35%
7009.10.00	Rear-view mirrors for vehicles.	35%
7009.91.00	Other glass mirrors, unframed.	35%
7009.92.00	Other glass mirrors, framed.	35%
7010.91.00	Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7010.92.00	glass, of a capacity exceeding 1 litre. Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass of a capacity exceeding 0.33 litre but not exceeding 1 litre.	35%
7010.93.00	Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass of a capacity exceeding 0.15 litres but not exceeding 0.33 litres.	35%
7010.94.00	Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass of a capacity not exceeding 0.15 litres.	35%
7013.10.00	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of glass-ceramics.	35%
7013.21.00	Drinking glasses other than of glass-ceramics, of lead crystal.	35%
7013.29.00	Other drinking glasses other than of glass-ceramics.	35%
7013.31.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, of lead crystal, other than of glass-ceramics.	35%
7013.32.00	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7013.39.00	glass- ceramics, 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. Other glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glass- ceramics.	35%
7013.91.00	Other glassware, of lead crystal.	35%
7013.99.00	Other glassware.	35%
7016.10.00	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes.	15%
7016.90.00	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass of a kind used for building or construction purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, or similar forms of glass.	15%
7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious plates, shells, stones and similar glass smallwares other than imitation jewellery.	35%
7018.20.00	Glass microspheres not exceeding 1 mm in diameter.	35%
7018.90.00	Glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery.	35%
7019.40.00	Woven fabrics of rovings.	35%
7019.51.00	Other woven glass fabrics, of a width not exceeding 30 cm.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7019.52.00	Other woven glass fabrics of a with exceeding 30 cm, plain, weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex.	35%
7019.59.00	Other woven glass fabrics.	35%
7019.90.20	Tulle, lace; braids and ornamental trimmings; pile fabrics knitted or crocheted, of glass fibres.	35%
7019.90.40	Other fabrics of glass fibres.	35%
7101.10.00	Natural pearls.	35%
7101.21.00	Cultured pearls, unworked.	35%
7101.22.00	Cultured pearls, worked.	35%
7102.10.00	Unsorted diamonds, whether or not worked but not mounted or set.	35%
7102.31.00	Non-industrial diamonds, unworked or simply sawn, cleaved or bruted, but not mounted or set.	35%
7102.39.00	Other non-industrial diamonds worked, not mounted or set.	35%
7103.10.00	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped.	35%
7103.91.00	Rubies, sapphires and emeralds, otherwise worked.	35%
7103.99.00	Other precious or semi-precious stones other than diamonds, otherwise worked.	35%
7104.10.00	Piezo-electric quartz being synthetic or reconstructed precious or semi precious stones.	35%
7104.20.00	Other unworked or simply sawn or roughly shaped synthetic or semi-precious stones.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7104.90.00	Other synthetic or reconstructed precious or semi-precious stones, worked.	35%
7112.10.00	Waste and scrap of gold, including metal clad with gold but excluding sweepings containing other precious metals.	15%
7112.20.00	Waste and scrap of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	15%
7112.90.00	Waste and scrap of other precious metal or of metal clad with precious metal excluding gold and platinum.	15%
7113.11.00	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal.	35%
7113.19.00	Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	35%
7113.20.00	Articles of jewellery and parts thereof, of base metal, clad with precious metal.	35%
7114.11.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or clad with other precious metal.	35%
7114.19.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of other precious metal, whether or not plated or clad with other precious metal.	35%
7114.20.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with other precious	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	metal.	
7115.90.00	Other articles of precious metal or of metal clad with other precious metal.	35%
7116.10.00	Articles of natural or cultured pearls.	35%
7116.20.00	Articles of precious or semi-precious stones (natural, synthetic or reconstructed).	35%
7117.11.00	Cuff-links and studs, of base metal, whether or not plated with precious metal.	35%
7117.19.00	Other imitation jewellery of base metal, whether or not plated with precious metal.	35%
7117.90.10	Other imitation jewellery of plastics.	35%
7117.90.20	Other imitation jewellery of wood.	35%
7117.90.30	Other imitation jewellery of ceramic.	35%
7117.90.40	Other imitation jewellery of glass.	35%
7117.90.90	Other imitation jewellery of other materials.	35%
7118.10.00	Coin (other than gold coin), not being of legal tender	5%
7210.11.00	Flat-rolled products of iron or non-alloy steel, plated or coated with tin, of a width of 600 mm or more, of a thickness of 0.5 mm or more.	5%
7213.10.00	Bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, containing indentations, ribs, grooves or other deformations produced during the rolling process.	Per kg. Shs.2.50 or 15%
7213.20.00	Bars and rods, hot rolled, in irregularly wound coils, of free cutting steel.	Per kg. Shs.2.50 or 15%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7213.91.00	Other bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring less than 14 mm in diameter.	Per kg. Shs.2.50 or 15%
7213.99.00	Other bars and rods, hot rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring 14 mm or more in diameter.	Per kg. Shs.2.50 or 15%
7216.50.00	Other angles, shapes and sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded.	35%
7216.61.00	Angles, shapes and sections, not further worked than cold-formed or cold-finished, obtained from flat-rolled products.	35%
7216.69.00	Other angles, shapes and sections not further worked than cold-formed or cold-finished.	35%
7216.91.00	Other cold-formed or cold-finished from flat-rolled products	35%
7216.99.00	Other angles, shapes and sections of iron or non alloy steel.	35%
7218.10.00	Stainless steel in ingots and other primary forms	5%
7218.91.00	Semi-finished products of stainless steel, of rectangular (other than square) cross-section.	5%
7218.99.00	Other semi-finished products of stainless steel.	5%
7224.10.00	Other alloy steel in ingots and other primary forms.	5%
7224.90.00	Other semi-finished products of other alloy steel.	5%
7301.20.00	Welded angles, shapes and sections, of iron or steel.	35%
7303.00.10	Rain water evacuation pipes, of cast iron.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7303.00.90	Other tubes, pipes and hollow profiles, of cast iron.	35%
7306.30.10	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, galvanised, of a diameter of 12.5 cm or more.	35%
7306.30.20	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, galvanised, of a diameter of less than 12.5 cm.	35%
7306.30.30	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, non-galvanised, of a diameter of 12.5 cm or more.	35%
7306.50.10	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel, galvanised, of a diameter of 12.5 cm or more.	35%
7306.50.20	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel, galvanised, of a diameter of less than 12.5 cm.	35%
7306.50.30	Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other iron or non-alloy steel, non-galvanised of a diameter of 12.5 cm or more.	35%
7308.10.00	Bridges and bridge-sections, of iron or steel.	35%
7308.20.00	Towers and lattice masts, of iron or steel.	35%
7308.30.00	Doors, windows and their frames and thresholds for doors, of iron or steel.	35%
7308.40.00	Equipment for scaffolding, shuttering or pit-propping, of iron or steel.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7308.90.00	Other structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like prepared for use in structures, of iron or steel.	35%
7309.00.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	35%
7310.10.10	Containers of a capacity of 136L or more designed for an operating pressure of less than 7 kg per sq. cm. of iron or steel, of a thickness exceeding 6 mm, but not fitted with mechanical or thermal equipment.	35%
7310.10.20	Containers of a capacity of 136 L or more designed for an operating pressure of less than 7 kg per sq. cm. of stainless steel, of a thickness exceeding 6 mm, but not fitted with mechanical or thermal equipment.	35%
7310.10.90	Other containers, of iron or steel, but not fitted with mechanical or thermal equipment.	35%
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.	35%
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.	35%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7313.00.10	Barbed wire, of iron or steel.	35%
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.	35%
7317.00.10	Hook nails, of iron or steel..	35%
7317.00.20	Other nails (excluding roofing nails), of iron or steel.	35%
7317.00.90	Tacks, drawing pins, staples and similar articles, of iron or steel, whether or not with heads of other material but excluding such articles with heads of copper.	35%
7318.11.00	Coach screws, threaded, of iron or steel.	35%
7318.12.00	Other wood screws, threaded, of iron or steel.	35%
7318.13.00	Screw hooks and screw rings, threaded, of iron or steel.	35%
7318.14.00	Self-tapping screws, threaded, of iron or steel.	35%
7318.15.00	Other screws and bolts, whether or not with their nuts or washers, threaded, of iron or steel.	35%
7318.16.00	Nuts, threaded, of iron or steel.	35%
7318.19.00	Other threaded articles, of iron or steel.	35%
7318.21.00	Spring washers and other lock washers, non-threaded, of iron or steel.	35%
7318.22.00	Other washers, non-threaded, of iron or steel.	35%
7318.23.00	Rivets, non-threaded, of iron or steel.	35%
7318.24.00	Cotters and cotter-pins, non-threaded, of iron or steel.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7318.29.00	Other non-threaded articles, of iron or steel.	35%
7319.20.00	Safety pins, of iron or steel.	35%
7319.30.00	Other pins, of iron or steel, not elsewhere specified or included.	35%
7320.10.00	Leaf-springs and leaves therefore, of iron or steel.	35%
7320.20.00	Helical springs, of iron or steel.	35%
7320.90.00	Other springs, of iron or steel.	35%
7321.11.10	Cooking appliances and plate warmers, for gas fuel or both gas and other fuels, unassembled, of iron or steel.	35%
7321.11.90	Cooking appliances and plate warmers for gas fuel or both gas and other fuels, assembled or partly assembled, of iron or steel.	35%
7321.13.10	Cooking appliances and plate warmers, for solid fuel, unassembled, of iron or steel.	35%
7321.13.90	Cooking appliances and plate warmers, for solid fuel, assembled or partly assembled, of iron or steel.	35%
7323.10.00	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	35%
7323.91.00	Table kitchen and other household articles and parts thereof, of cast iron, not enamelled.	35%
7323.92.10	Cups, mugs, plates, trays and saucers, of cast iron, enamelled.	Each Shs. 5.20 or 35%
7323.92.20	Basins, bowls and dishes, of cast iron, enamelled.	Each Shs. 5.20 or 35%
7323.92.30	Stewpans, saucepans and casseroles, of cast iron,	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	enamelled.	
7323.92.90	Other table, kitchen or other household articles and parts thereof, of cast iron, enamelled.	35%
7323.93.00	Table, kitchen and household articles, of stainless steel.	35%
7323.94.10	Cups, mugs, plates, trays and saucers, of iron, (other than cast iron) or steel, enamelled.	Each Shs. 5.20 or 35%
7323.94.20	Basins, bowls and dishes of iron, (other than cast iron) or steel, enamelled.	Each Shs. 5.20 or 35%
7323.94.30	Stewpans, saucepans and casseroles of iron (other than cast iron) or steel, enamelled.	35%
7323.94.90	Other table, kitchen or other household articles and parts thereof, of iron (other than cast iron) or steel, enamelled.	35%
7323.99.10	Household buckets, of iron or steel.	35%
7323.99.90	Other table, kitchen or household articles and parts thereof, of iron or steel.	35%
7324.10.00	Sinks and wash basins, of stainless steel.	35%
7324.21.00	Baths, of cast iron, whether or not enamelled.	35%
7324.29.00	Other baths, of iron or steel.	35%
7324.90.10	Shower trays, of iron or steel.	35%
7324.90.20	Flashing cisterns, of iron or steel and parts thereof.	35%
7324.90.30	Sanitary buckets and pails, lavatory appliances and similar appliances for refuse collections and disposal, and parts thereof, of iron or steel.	35%
7324.90.90	Other sanitary ware and parts thereof, of iron or	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	steel.	
7325.99.10	Inspection traps, gratings, drain covers and similar castings for sewage water systems and the like, of iron or steel.	35%
7325.99.20	Manhole covers of weight 25 kg to 200 kg., of iron or steel.	35%
7325.99.30	Guttering and gutter spouts, of iron or steel.	35%
7325.99.90	Other cast articles, of iron or steel.	35%
7326.90.10	Traps and snares for destruction of pests, of iron or steel.	35%
7326.90.20	Reels for fire hose, of iron or steel.	5%
7326.90.30	Fencing posts, trainers, winders, turnbuckles and similar fittings or fasteners, of iron or steel.	35%
7326.90.90	Other articles, of iron or steel.	35%
7404.00.00	Copper waste and scrap.	5%
7417.00.10	Complete portable oil burning pressure stoves, non-electric, of copper.	Each Shs. 60.00 or 35%
7417.00.20	Other copper cooking or heating apparatus of a kind used for domestic purposes, non-electric.	35%
7418.11.00	Pot scourers and scouring or polishing pads, gloves and the like.	35%
7418.19.00	Table, kitchen or other household articles and parts thereof.	35%
7605.11.00	Aluminium wire, not alloyed, of which the maximum cross-sectional dimension exceeds 7 mm.	5%
7605.19.00	Other aluminium wire, not alloyed.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
7605.21.00	Wire of aluminium alloys, of which the maximum cross-sectional dimension exceeds 7 mm.	5%
7605.29.00	Other wire of aluminium alloys.	5%
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	35%
7612.90.10	Aluminium milk containers of 10 litres or less.	35%
7616.99.10	Expanded metals, of aluminium.	35%
8001.20.00	Tin alloys.	5%
8002.00.00	Tin waste and scrap.	5%
8007.00.10	Table, kitchen and other household articles, of tin.	35%
8007.00.90	Other articles of tin.	35%
8201.10.00	Spades and shovels.	15%
8201.20.00	Forks.	15%
8201.30.00	Mattocks, picks, hoes and rakes.	15%
8201.40.00	Axes, bill hooks and similar hewing tools.	15%
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears).	15%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	15%
8201.90.10	Blanks and similar unfinished hand tools without the handles, of a kind used in agriculture, horticulture and forestry.	15%
8201.90.90	Other hand tools of a kind used in agriculture,	15%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	horticulture and forestry.	
8202.10.90	Other hand saws.	15%
8203.10.00	Files, rasps and similar hand tools.	15%
8205.51.10	Flat irons, of household use.	15%
8205.51.90	Other household hand tools.	15%
8211.10.00	Sets of assorted articles with cutting blades, serrated or not.	35%
8211.91.00	Table knives having fixed blades.	35%
8211.92.00	Other knives having fixed blades.	35%
8211.93.00	Knives having other than fixed blades.	35%
8211.94.00	Blades of knives.	35%
8211.95.00	Handles of base metal.	35%
8212.10.10	Disposable razors.	Each Shs. 0.60 or 35%
8212.10.90	Other razors.	35%
8212.20.00	Safety razor blades including razor blade blanks in strips.	Each Shs. 0.60 or 35%
8212.90.00	Other parts of razors and razor blades.	35%
8215.10.00	Sets of assorted articles of kitchen or tableware containing at least one article plated with precious metal.	35%
8215.20.00	Other sets of assorted articles of kitchen or tableware.	35%
8215.91.00	Other kitchen or tableware plated with precious metal.	35%
8215.99.00	Other kitchen or tableware.	35%
8301.10.20	Assembled padlocks, of base metal.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8301.20.20	Assembled locks of a kind used for motor vehicles, of base metal.	35%
8301.30.20	Assembled locks of base metal of a kind used for furniture.	35%
8301.40.20	Other assembled locks, of base metal.	35%
8301.50.00	Clasps and frames with clasps, incorporating locks, of base metal.	35%
8301.70.00	Keys presented separately, of base metal.	35%
8302.10.90	Other hinges, of base metal..	35%
8304.00.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	35%
8305.20.00	Staples in strips, of base metal.	35%
8305.90.00	Letter clips, letter corners, indexing tags and similar office articles, of base metal.	35%
8306.21.00	Statuettes and other ornaments plated with precious metal.	35%
8306.29.00	Other statuettes and other ornaments, of base metal.	35%
8306.30.00	Photograph, picture or similar frames, of base metal; mirrors, of base metal.	35%
8309.10.00	Crown corks, of base metal.	35%
8310.00.10	Road traffic sign plates, of base metal.	35%
8310.00.90	Other sign plates, name plates and similar symbols, of base metal.	35%
8311.10.00	Coated electrodes of base metal, for electric arc-	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	welding.	
8311.20.00	Cored wire of base metal, for electric arc-welding.	35%
8401.10.00	Nuclear reactors.	5%
8401.20.00	Machinery and apparatus for isotopic separation, and parts thereof.	5%
8401.30.00	Fuel elements (cartridges), non-irradiated, for nuclear reactors.	5%
8401.40.00	Parts of nuclear reactors.	5%
8402.11.00	Watertube boilers other than central heating hot water boilers capable also of producing low pressure steam, with a steam production exceeding 45 t per hour.	5%
8402.12.00	Watertube boilers other than central heating hot water boilers capable also of producing low pressure steam, with a steam production not exceeding 45 t per hour.	5%
8402.19.00	Other vapour generating boilers, including hybrid boilers, but excluding central heating hot water boilers capable also of producing low pressure steam.	5%
8402.20.00	Super-heated water boilers.	5%
8402.90.00	Parts of steam or other vapour generating boilers.	5%
8404.10.00	Auxiliary plant for use with boilers of heading No.84.02 or 84.03.	5%
8404.20.00	Condensers for steam or other vapour power units.	5%
8404.90.00	Parts of auxiliary plant for use with boilers of heading No. 84.02 or 84.03.	5%
8405.10.00	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	water process gas generators, with or without their purifiers.	
8405.90.00	Parts for producer gas or water gas generators.	5%
8406.10.00	Turbines for marine propulsion.	5%
8406.81.00	Other steam turbines and other vapour turbines of an output exceeding 40 MW.	5%
8406.82.00	Other steam turbines and other vapour turbines of an output not exceeding 40 MW.	5%
8406.90.00	Parts for steam turbines and other vapour turbines.	5%
8407.29.00	Other marine propulsion, spark-ignition reciprocating or rotary internal combustion piston engines, other than outboard motors.	5%
8408.10.00	Marine propulsion compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	5%
8409.10.00	Parts suitable solely or principally for aircraft engines.	5%
8410.11.00	Hydraulic turbines and water wheels of a power not exceeding 1,000 kW.	5%
8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 kW, but not exceeding 10,000 kW.	5%
8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 kW.	5%
8410.90.00	Parts of hydraulic turbines and water wheels, including regulators.	5%
8411.21.00	Turbo propellers, of a thrust not exceeding 1,100 kW.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8411.22.00	Turbo propellers, of a power exceeding 1,100 kW.	5%
8411.91.10	Parts of turbo-jets or turbo propellers for aircraft.	5%
8412.21.00	Linear acting (cylinders) hydraulic power engines and motors.	5%
8412.29.00	Other hydraulic power engines and motors.	5%
8413.20.00	Hand pumps other than those fitted or designed to be fitted with a measuring device.	5%
8413.50.00	Other reciprocating positive displacement pumps.	5%
8413.60.00	Other rotary positive displacement pumps.	5%
8413.70.00	Other centrifugal pumps.	5%
8413.81.10	Hydraulic ram water powered pumps (hydrams).	5%
8416.10.00	Furnace burners for liquid fuel.	5%
8416.20.00	Other furnace burners, including combination burners.	5%
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	5%
8416.90.00	Parts of machines of heading No. 84.16.	5%
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals, non-electric.	5%
8417.20.00	Bakery ovens, including biscuit ovens, non-electric.	5%
8417.80.00	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric.	5%
8417.90.00	Parts of machines of heading No. 84.17.	5%
8418.10.20	Assembled or partly assembled combined refrigerator freezers, fitted with separate external doors.	35%
8418.21.20	Assembled or partly assembled, compression type,	35%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8418.21.40	household type refrigerators, electrical. Assembled, or partly assembled compression type, household type refrigerators, non-electrical.	35%
8418.22.20	Assembled or partly assembled absorption type, household type refrigerators, electrical.	35%
8418.29.20	Other assembled or partly assembled household type refrigerators, electrical.	35%
8418.29.40	Other assembled or partly assembled household type refrigerators, non-electrical.	35%
8418.30.20	Assembled or partly assembled freezers of the chest type, not exceeding 800 L capacity.	35%
8418.40.20	Assembled or partly assembled freezers of the upright type, not exceeding 900 L capacity.	35%
8418.50.20	Assembled or partly assembled refrigerating or freezing chests, display counters, cabinets, show- cases and the like.	35%
8419.11.90	Other instantaneous gas water heaters, non-electric.	5%
8419.19.90	Other instantaneous or storage water heaters, non- electric.	5%
8419.20.00	Medical, surgical or laboratory sterilisers.	5%
8419.31.00	Dryers, for agricultural products.	5%
8419.32.00	Dryers, for wood, paper pulp, paper or paperboard.	5%
8419.39.00	Other dryers.	5%
8419.40.00	Distilling or rectifying plant.	5%
8419.50.00	Heat exchange units.	5%
8419.60.00	Machinery for liquefying air or other gases.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8419.81.00	Other machinery, plant and equipment for making hot drinks or for cooking or heating food.	5%
8419.89.00	Other machinery, plant and equipment.	5%
8419.90.00	Parts of machinery, plant or laboratory, whether or not electrically heated for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or storage water heaters, non-electric.	5%
8420.10.00	Calendering or other rolling machines.	5%
8420.91.00	Cylinders for calendering or other rolling machines.	5%
8420.99.00	Other parts for calendering or other rolling machines.	5%
8421.11.00	Cream separators.	5%
8421.19.90	Other centrifuges, including centrifugal dryers.	5%
8422.19.00	Dish washing machines other than household type.	5%
8422.20.00	Machinery for cleaning or drying bottles or other containers.	5%
8422.30.00	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes, and similar containers; machinery for aerating beverages.	5%
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery).	5%
8422.90.90	Parts for machinery for cleaning or drying bottles or other containers; machinery for filling, closing,	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery, machinery for aerating beverages.	
8424.10.00	Fire extinguishers whether or not charged.	5%
8429.11.00	Track laying bulldozers and angledozers, self propelled.	5%
8429.19.00	Other bulldozers and angledozers, self propelled.	5%
8429.20.00	Graders and levellers, self-propelled.	5%
8429.30.00	Scrapers, self-propelled.	5%
8429.40.00	Tamping machines and road rollers, self-propelled.	5%
8429.51.00	Front-end shovel loaders, self-propelled.	5%
8429.52.00	Machinery with a 360° revolving superstructure.	5%
8429.59.00	Other mechanical shovels, excavators and shovel loaders, self-propelled.	5%
8430.10.00	Pile-drivers and pile-extractors.	5%
8430.20.00	Snow-ploughs and snow-blowers.	5%
8430.31.00	Coal or rock cutters and tunnelling machinery, self-propelled.	5%
8430.39.00	Other coal or rock cutters and tunnelling machinery.	5%
8430.41.00	Other boring or sinking machinery, self-propelled.	5%
8430.49.00	Other boring or sinking machinery.	5%
8430.50.00	Other machinery for moving, grading, levelling, scraping, excavating, tamping, compacting, and extracting earth, minerals or ores, self-propelled.	5%
8430.61.00	Tamping or compacting machinery, not self-propelled.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8430.62.00	Scrapers, not self-propelled.	5%
8430.69.00	Other machinery, for moving, grading, levelling, scraping, excavating, tamping, compacting, and extracting earth, minerals or ores not self-propelled.	5%
8431.41.00	Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30.	5%
8431.42.00	Bulldozer or angledozer blades of machinery of heading Nos. 84.26, 84.29 or 84.30.	5%
8431.43.00	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49.	5%
8432.10.10	Ploughs designed to be drawn by manual power or by animals, non self-propelled.	15%
8432.90.90	Other parts of agricultural or horticultural or forestry machinery.	5%
8433.60.00	Machines for cleaning, sorting or grading eggs, fruits or other agricultural produce.	5%
8434.90.00	Parts of milking machines and dairy machinery.	5%
8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	5%
8435.90.00	Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	5%
8436.10.00	Machinery for preparing animal feeding stuffs.	5%
8436.29.00	Poultry-keeping machinery.	5%
8436.80.10	Other machinery for grinding and milling.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8436.91.00	Parts of poultry-keeping machinery or poultry incubators and brooders.	5%
8436.99.10	Parts for agricultural, horticultural or forestry grinding or milling machines.	5%
8436.99.90	Other parts of agricultural, horticultural, forestry or bee-keeping machinery including germination plant fitted with mechanical or other thermal equipment.	5%
8437.80.00	Machinery used in milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	5%
8437.90.00	Parts of machinery of heading No. 84.37.	5%
8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products.	5%
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate.	5%
8438.30.00	Machinery for sugar manufacture.	5%
8438.40.00	Brewery machinery.	5%
8438.50.00	Machinery for the preparation of meat or poultry.	5%
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables.	5%
8438.80.10	Tea processing machinery.	5%
8438.80.20	Coffee bean husking or hulling machines.	5%
8438.80.90	Other machinery for industrial preparation or manufacture of food or drink n.e.s.	5%
8438.90.00	Parts of machines of heading No. 84.38.	5%
8439.10.00	Machinery for making pulp of fibrous cellulosic	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	material.	
8439.20.00	Machinery for making paper or paperboard.	5%
8439.30.00	Machinery for finishing paper or paperboard.	5%
8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material.	5%
8439.99.00	Parts of machinery for making or finishing paper or paperboard.	5%
8440.10.00	Book-binding machinery, including book-sewing machines.	5%
8440.90.00	Parts of book binding machinery, including book-sewing machines.	5%
8441.10.10	Apparatus for cutting photographic prints on paper or paperboard mounts for photographs.	5%
8441.10.90	Other cutting machines excluding apparatus for cutting photographic prints on paper or paperboard mounts.	5%
8441.20.00	Machines for making bags, sacks or envelopes of paper or paperboard.	5%
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding of paper or paperboard.	5%
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard.	5%
8441.80.00	Other machinery for making up paper pulp, paper or paperboard.	5%
8441.90.00	Parts of machinery of heading No. 84.41.	5%
8443.11.90	Offset printing machinery, reel fed, other than of a	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	kind used in offices.	
8443.19.90	Other offset printing machinery.	5%
8443.21.90	Other letter press printing machinery, excluding flexographic printing and machinery of a kind used in offices, reel fed.	5%
8443.29.90	Other letter press printing machinery, excluding flexographic printing machinery.	5%
8443.30.90	Other flexographic printing machinery, other than machinery of a kind used in offices.	5%
8443.51.10	Ink-jet printing machines of a kind used in offices.	5%
8443.51.20	Other ink-jet printing machines.	5%
8443.59.90	Other printing machinery.	5%
8443.60.90	Machines for uses ancillary to printing, other than machinery of a kind used in offices.	5%
8443.90.00	Parts of printing machinery and of machines for uses ancillary to printing.	5%
8444.00.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	5%
8445.11.00	Carding machines for preparing textile fibres.	5%
8445.12.00	Combing machines for preparing textile fibres.	5%
8445.13.00	Drawing or roving machines for preparing textile fibres.	5%
8445.19.00	Other machines for preparing textile fibres.	5%
8445.20.00	Textile spinning machines.	5%
8445.30.00	Textile doubling or twisting machines.	5%
8445.40.00	Textile winding (including weft winding) or reeling	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	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.	5%
8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.	5%
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.	5%
8446.29.00	Other looms for weaving fabrics of a width exceeding 30 cm, shuttle type.	5%
8446.30.00	Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.	5%
8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.	5%
8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.	5%
8447.20.00	Flat knitting machines; stitch-bonding machines.	5%
8447.90.00	Other knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	5%
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith.	5%
8448.19.00	Other auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.	5%
8448.20.00	Parts and accessories of machines of heading No. 84.44 or of their auxiliary machinery.	5%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8448.31.00	Card clothing machines.	5%
8448.32.00	Parts of machines for preparing textile fibres, other than card clothing.	5%
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.	5%
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.	5%
8448.41.00	Shuttles.	5%
8448.42.00	Reeds for looms, healds and healdframes.	5%
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.	5%
8448.51.00	Sinkers, needles and other articles used in forming stitches.	5%
8448.59.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.	5%
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.	5%
8451.10.00	Dry-cleaning machines.	5%
8451.29.00	Drying machines, each of a dry linen capacity exceeding 10 kg.	5%
8451.30.00	Ironing machines and presses (including fusing presses).	5%
8451.40.00	Washing, bleaching or dyeing machines.	5%
8451.50.00	Machines for reeling, unreeling, folding, cutting or	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8451.80.10	pinking textile fabrics. Wringers, mangles, shaker tumblers.	5%
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 in manufacture of floor coverings.	5%
8451.90.00	Parts of Machinery (other than machines of heading No.84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics of made up textile articles and for machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum including machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	5%
8452.21.00	Automatic sewing machine units other than the household type.	5%
8452.29.00	Other sewing machines other than book - sewing machines of heading No. 84.40.	5%
8452.30.00	Sewing machine needles.	5%
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof.	5%
8452.90.00	Other parts of sewing machines.	5%
8453.10.00	Machinery for preparing, tanning or working hides,	5%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8453.20.00	skins or leather. Machinery for making or repairing footwear other than sewing machines.	5%
8453.80.00	Other machinery for making or repairing other articles of hides, skins or leather other than sewing machines.	5%
8453.90.00	Parts of machinery of heading No.84.53.	5%
8454.10.00	Converters, of a kind used in metallurgy or in metal foundries.	5%
8454.20.00	Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries.	5%
8454.30.00	Casting machines, of a kind used in metallurgy or in metal foundries.	5%
8454.90.00	Parts of machines of heading No. 84.54.	5%
8455.10.00	Tube mills for metal.	5%
8455.21.00	Hot or combination hot and cold rolling mills.	5%
8455.22.00	Cold rolling mills.	5%
8455.30.00	Rolls for rolling mills.	5%
8455.90.00	Other parts for metal rolling mills.	5%
8456.10.00	Machine-tools for working any material by removal of material operated by laser or other light or photon beam processes.	5%
8456.20.00	Machine-tools for working any material operated by ultrasonic processes.	5%
8456.30.00	Machine-tools for working any material by removal of materials, operated by electro-discharge processes.	5%
8456.91.00	Machine-tools for dry-etching patterns on semi-	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	conductor materials.	
8456.99.00	Machine-tools for working any material by removal of material, electro-chemical, electro-beam, ionic-beam or plasma arch processes.	5%
8457.10.00	Machining centres, for working metal.	5%
8457.20.00	Unit construction machines (single station), for working metal.	5%
8457.30.00	Multi-station transfer machines, for working metal.	5%
8458.11.00	Horizontal lathes, numerically controlled.	5%
8458.19.00	Other horizontal lathes for removing metal.	5%
8458.91.00	Other horizontal lathes, numerically controlled.	5%
8458.99.00	Other lathes for removing metal.	5%
8459.10.00	Way-type unit head machines other than lathes of heading No. 84.58.	5%
8459.21.00	Drilling machines, numerically controlled.	5%
8459.29.00	Other drilling machines, other than lathes of heading No.84.58.	5%
8459.31.00	Boring- milling machines, numerically controlled.	5%
8459.39.00	Other drilling machines, other than lathes of heading No. 84.58.	5%
8459.40.00	Other boring machines.	5%
8459.51.00	Milling machines, knee type, numerically controlled.	5%
8459.59.00	Other milling machines, knee-type, other than lathes of heading No. 84.58.	5%
8459.61.00	Other milling machines, numerically controlled.	5%
8459.69.00	Other milling machines, other than lathes of heading	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	No. 84.58.	
8459.70.00	Other threading or tapping machines.	5%
8460.11.00	Flat-surfaces 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.	5%
8460.19.00	Other flat-surfaced grinding machines in which the positioning of any one axis can be set up to an accuracy of at least 0.01 mm.	5%
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.	5%
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.	5%
8460.31.00	Sharpening (tool or cutter grinding) machines, numerically controlled.	5%
8460.39.00	Other sharpening (tool or cutter grinding) machines.	5%
8460.40.00	Honing or lapping machines.	5%
8460.90.00	Other machine tools for deburring, polishing or otherwise finishing metal, sintered metal carbides or cermets.	5%
8461.10.00	Planing machines.	5%
8461.20.00	Shaping or slotting machines.	5%
8461.30.00	Broaching machines.	5%
8461.40.00	Gear cutting, gear grinding or gear finishing machines.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8461.50.00	Sawing or cutting-off machines.	5%
8461.90.00	Other machine tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.	5%
8462.10.00	Forging or die-stamping machines (including presses) and hammers.	5%
8462.21.00	Bending, folding, straightening or flattening machines (including presses), numerically controlled.	5%
8462.29.00	Other bending, folding, straightening or flattening machines (including presses).	5%
8462.31.00	Other bending, folding, straightening or flattening machines (including presses), numerically controlled.	5%
8462.39.00	Other shearing machines (including presses), other than combined punching and shearing machines.	5%
8462.41.00	Punching or notching machines, (including presses), numerically controlled.	5%
8462.49.00	Other punching or notching machines (including presses), including combined punching and shearing machines.	5%
8462.91.00	Hydraulic presses.	5%
8462.99.00	Presses for working metal or metal carbides not specified above.	5%
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like.	5%
8463.20.00	Thread rolling machines.	5%
8463.30.00	Machines for working wire.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8463.90.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	5%
8464.10.00	Sawing machines for working stones, ceramics, concrete, asbestos-cement or the like mineral materials or for cold working glass.	5%
8464.20.00	Grinding or polishing machines for working stones, ceramics, concrete, asbestos-cement or the like mineral materials or for cold working glass.	5%
8464.90.00	Other machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	5%
8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations.	5%
8465.91.00	Sawing machines for working wood, cork, bone, hard rubber or hard plastics.	5%
8465.92.00	Planing, milling or moulding (by cutting) machines for working wood, cork, bone, hard rubber or hard plastics.	5%
8465.93.00	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber hard plastics.	5%
8465.94.00	Bending or assembling machines for working wood, cork, bone, hard rubber or hard plastics.	5%
8465.95.00	Drilling or morticing machines for working wood, cork, bone, hard rubber or hard plastics.	5%
8465.96.00	Splitting, slicing or paring machines.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
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.	5%
8466.10.00	Tool holders and self-opening dieheads.	5%
8466.20.00	Work holders.	5%
8466.30.00	Dividing heads and other special attachments for machine-tools.	5%
8466.91.00	Parts and accessories of machines of heading No. 84.64.	5%
8466.92.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.65.	5%
8466.93.00	Other parts and accessories suitable for use solely or principally with machines of headings Nos. 84.56 to 84.61.	5%
8466.94.00	Other parts and accessories suitable for use solely or principally with machines of heading No. 84.62 or 84.63.	5%
8467.11.00	Pneumatic tools for working in the hand, rotary type (including combined rotary-percussion).	5%
8467.19.00	Other pneumatic tools for working in the hand.	5%
8467.81.00	Chain saws for working in the hand with self-contained non-electric motor.	5%
8467.89.00	Other tools for working in the hand, with self-contained non-electric motor.	5%
8467.91.00	Parts of chain saws.	5%

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SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8467.92.00	Parts of pneumatic tools.	5%
8467.99.00	Other parts of tools for working in the hand, with self contained non-electric motor.	5%
8468.10.00	Hand-held blow pipes.	5%
8468.20.00	Other gas-operated machinery and apparatus.	5%
8468.80.00	Other machinery and apparatus for soldering, brazing or welding.	5%
8468.90.00	Parts of machines of heading No. 84.68.	5%
8471.10.00	Analogue or hybrid automatic data processing machines.	5%
8471.30.00	Portable digital automatic data processing machines, weighing not more than 10 Kg. consisting of at least a central processing unit, a keyboard and a display.	5%
8471.41.00	Other digital automatic data processing machines comprising in the same housing at least a central processing unit, and an input and output unit.	5%
8471.49.00	Other digital automatic data processing machines, presented in the form of systems.	5%
8471.50.00	Digital processing units other than those of subheadings 8471.41 and 8471.49, whether or not containing in the same housing one or two of the following types: storage units, input units, output units.	5%
8471.60.00	Input or output units, whether or not containing storage units in the same housing.	5%
8471.70.00	Storage units.	5%
8471.80.00	Other units of automatic data processing machines.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8471.90.00	Other automatic data processing machines and units thereof; magnetic or optical reactors, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	5%
8474.10.00	Machinery for sorting, screening, separating or washing machines for earth, stone, ores or other mineral substances.	5%
8474.20.00	Crushing or grinding machines for earth, stone, ores or other mineral substances.	5%
8474.31.00	Concrete or mortar mixers.	5%
8474.32.00	Machines for mixing mineral substances with bitumen.	5%
8474.39.00	Other mixing or kneading machines for earth, stone, ores or other mineral substances.	5%
8474.80.00	Other 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.	5%
8474.90.00	Parts of machinery for sorting, screening, separating, crushing, washing, grinding, mixing, kneading; agglomerating, shaping, moulding and forming foundry moulds of sands.	5%
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.	5%
8475.21.00	Machines for making optical fibres and preforms	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	thereof.	
8475.29.00	Other machines for manufacturing or not working glass or glassware.	5%
8475.90.00	Parts of machinery of heading No. 84.75.	5%
8477.10.00	Injection-moulding machines.	5%
8477.20.00	Extruders for working rubber or plastics, or for the manufacture of products from these materials.	5%
8477.30.00	Blow moulding machines for working rubber or plastics.	5%
8477.40.00	Vacuum moulding machines and other thermoforming machines for working rubber or plastics.	5%
8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.	5%
8477.59.00	Other machinery for moulding or otherwise forming rubber or plastics.	5%
8477.80.00	Other machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	5%
8477.90.00	Parts of machinery of heading No. 84.77.	5%
8478.10.00	Machinery for preparing or making up tobacco not elsewhere specified or included in this Chapter.	5%
8478.90.00	Parts of machinery of heading No. 84.78.	5%
8479.10.00	Machinery for public works, building or the like.	5%
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	5%
8479.30.00	Presses for the manufacture of particle board or fibre	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	building board of wood or other ligneous materials and other machinery for treating wood or cork.	
8479.50.00	Industrial robots, not elsewhere specified or included	5%
8479.60.00	Evaporative air coolers.	5%
8479.81.00	Other machines and mechanical appliances for treating metal, including electric wire coil-winders.	5%
8479.90.00	Parts of machines and mechanical appliances having individual functions.	5%
8480.10.00	Moulding boxes for metal foundry.	5%
8480.20.00	Mould bases.	5%
8480.30.00	Moulding patterns.	5%
8480.41.00	Injections or compression type moulds for metal or metal carbides.	5%
8480.49.00	Other moulds for metal or metal carbides.	5%
8480.50.00	Moulds for glass.	5%
8480.60.00	Moulds for mineral materials.	5%
8480.71.00	Injections or compression type moulds for rubber or plastics.	5%
8480.79.00	Other moulds for metal or metal carbides.	5%
8501.10.10	Unassembled motors of an output not exceeding 37.5 W.	5%
8501.10.90	Assembled or partly assembled motors of an output not exceeding 37.5 W.	5%
8501.20.10	Unassembled AC/DC motors of an output exceeding 37.5 W.	5%
8501.20.90	Assembled or partly assembled universal AC/DC motors of an output exceeding 37.5 W.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8501.31.10	Other unassembled DC motors and DC generators, of an output not exceeding 750 W.	5%
8501.31.90	Other assembled or partly assembled DC motors and DC generators of an output not exceeding 750 W.	5%
8501.32.10	Other unassembled DC motors and DC generators, of an output exceeding 750 W., but not exceeding 75 kW.	5%
8501.32.90	Assembled or partly assembled DC motors and DC generators of an output exceeding 750 W., but not exceeding 75kW.	5%
8501.33.10	Other unassembled DC motors and DC generators, of an output exceeding 75 kW., but not exceeding 375 kW.	5%
8501.33.90	Other assembled or partly assembled DC motors and DC generators of an output exceeding 75 kW., but not exceeding 375 kW.	5%
8501.34.10	Other unassembled DC motors and DC generators, of an output exceeding 375 kW.	5%
8501.34.90	Other assembled or partly assembled DC motors and DC generators, of an output exceeding 375 kW.	5%
8501.40.10	Other unassembled AC motors, single-phase.	5%
8501.40.90	Other assembled or partly assembled AC motors, single-phase.	5%
8501.51.10	Other unassembled AC motors, multi-phase, of an output not exceeding 750 W.	5%
8501.51.90	Other assembled or partly assembled AC motors, multi-phase, of an output not exceeding 750 W.	5%
8501.52.10	Other unassembled AC motors, multi-phase, of an output	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8501.52.90	exceeding 750 W, but not exceeding 75 kW. Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 750 W, but not exceeding 75 kW.	5%
8501.53.10	Other unassembled AC motors, multi-phase, of an output exceeding 75 kW.	5%
8501.53.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 75 kW.	5%
8503.00.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	5%
8504.31.00	Other transformers having a power handling capacity not exceeding 1 kVA.	5%
8504.32.00	Other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.	5%
8504.90.00	Parts of electrical transformers, static converters and inductors.	5%
8505.11.00	Permanent magnets and articles intended to become magnets after magnetisation, of metal.	5%
8505.19.00	Other permanent magnets and articles intended to become permanent magnets after magnetisation.	5%
8505.20.00	Electro-magnetic couplings, clutches and brakes.	5%
8505.30.00	Electro-magnetic lifting heads.	5%
8505.90.00	Other electromagnets; electromagnetic or permanent magnet chucks, clamps and similar holding devices, including parts.	5%
8506.10.00	Primary cells and primary batteries of manganese dioxide.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8506.30.00	Primary cells and primary batteries of mercuric oxide.	35%
8506.40.00	Primary cells and primary batteries of silver oxide.	35%
8506.50.00	Primary cells and primary batteries of lithium.	35%
8506.60.00	Primary cells and primary batteries of air-zinc.	35%
8506.80.00	Other primary cells and primary batteries.	35%
8507.10.00	Lead-acid electric accumulators of a kind used for starting piston engines.	35%
8508.10.00	Drills of all kinds for working in the hand, with self-contained electric motor.	5%
8508.20.00	Saws for working in the hand, with self-contained electric motor.	5%
8508.80.00	Other electro-mechanical tools for working in the hand, with self-contained electric motor.	5%
8508.90.00	Parts of electro-mechanical tools for working in the hand, with self-contained electric motor.	5%
8510.10.10	Shavers of a kind used solely for shearing and grooming domestic animals.	15%
8510.10.90	Other shavers.	35%
8510.20.10	Main clippers of a kind used solely for clipping domestic animals.	15%
8510.20.90	Other hair clippers.	35%
8510.30.00	Hair-removing appliances.	35%
8511.10.90	Assembled or partly assembled sparking plugs.	Each Shs. 15.00 or 35%
8511.80.20	Glow plugs, assembled or partly assembled.	Each Shs. 15.00 or 35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8514.10.00	Industrial or laboratory electric resistance heated furnaces and ovens.	5%
8514.20.00	Industrial or laboratory electric or dielectric furnaces and ovens.	5%
8514.30.00	Other industrial or laboratory electric furnaces and ovens.	5%
8514.40.00	Other induction or dielectric heating equipment.	5%
8514.90.00	Parts for industrial or laboratory electric (including induction or dielectric) furnaces and ovens, and industrial or laboratory induction or dielectric heating equipment.	5%
8515.11.00	Soldering irons and guns.	5%
8515.19.00	Other brazing or soldering machines and apparatus.	5%
8515.21.00	Machines and apparatus for resistance welding of metal, fully or partly automatic.	5%
8515.29.00	Other machines and apparatus for resistance welding of metal.	5%
8515.31.00	Machines and apparatus for arc (including plasma arc) welding of metal, fully or partly automatic.	5%
8515.39.00	Other machines and apparatus for arc (including plasma arc) welding of metals.	5%
8515.80.00	Other machines and apparatus for electric welding and for hot spraying of metals or sintered metal carbides..	5%
8515.90.00	Parts of electric laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	arc soldering, brazing or welding machines and apparatus; parts of electric machines and apparatus for hot spraying of metals or sintered metal carbides.	
8516.50.90	Assembled or partly assembled microwave ovens.	35%
8516.60.90	Assembled or partly assembled ovens, cookers, cooking plates, boiling rings, grillers and roasters.	35%
8516.71.90	Coffee or tea makers, assembled or partly assembled.	35%
8516.72.90	Toasters, assembled or partly assembled.	35%
8516.79.90	Other electrothermic appliances, assembled or partly assembled, of a kind used for domestic purposes.	35%
8519.10.00	Coin or disc-operated record-players.	35%
8519.21.90	Assembled or partly assembled record-players without loudspeakers.	35%
8519.29.90	Other assembled or partly assembled record players.	35%
8519.31.90	Assembled or partly assembled turntables (record-decks) with automatic record changing mechanisms.	35%
8519.39.90	Other assembled or partly assembled turntables (record - decks).	35%
8519.40.00	Transcribing machines.	35%
8519.92.00	Pocket-size cassette-players.	35%
8519.93.00	Other, cassette-type.	35%
8519.99.00	Other sound reproducing apparatus.	35%
8520.10.00	Dictating machines not capable of operating without an external source of power.	25%
8520.20.00	Telephone answering machines.	35%
8520.32.00	Other magnetic tape recorders incorporating sound	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8520.33.00	reproducing apparatus, digital audio type. Other, magnetic tape recorders incorporating sound reproducing apparatus, cassette-type.	35%
8520.39.00	Other magnetic tape recorders incorporating sound reproducing apparatus.	35%
8520.90.00	Other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.	35%
8521.10.90	Assembled or partly assembled magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner.	35%
8521.90.90	Other assembled or partly assembled video recording or reproducing apparatus, whether or not incorporating a video tuner.	35%
8523.11.90	Other unrecorded magnetic tapes of a width not exceeding 4 mm.	35%
8523.12.00	Magnetic unrecorded tapes of a width exceeding 4 mm but not exceeding 6.5 mm.	35%
8523.90.00	Other prepared unrecorded media for sound recording other than magnetic tapes.	35%
8524.10.00	Gramophone records.	35%
8524.51.10	Other magnetic tapes, of a width not exceeding 4 mm, for the sole use of public broadcasting organisations	5%
8524.51.90	Other magnetic tapes, of a width not exceeding 4 mm.	35%
8524.52.10	Other magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm, for the sole use of public	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	broadcasting organisations.	
8524.52.90	Other magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm.	35%
8524.53.10	Other magnetic tapes, of a width exceeding 6.5 mm for the sole use of public broadcasting organisations.	5%
8524.53.90	Other magnetic tapes, of a width exceeding 6.5 mm.	35%
8526.10.00	Radar apparatus.	15%
8526.91.00	Radio navigational aid apparatus.	15%
8526.92.00	Radio remote control apparatus.	15%
8527.12.90	Assembled or partly assembled, pocket-size radio cassette-players.	Each Shs. 150.00 or 35%
8527.13.90	Assembled or partly assembled, other apparatus combined with sound recording or reproducing apparatus.	Each Shs. 150.00 or 35%
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio- telephony or radio-telegraphy.	Each Shs. 150.00 or 35%
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.	Each Shs. 500.00 or 35%
8527.29.90	Other assembled or partly assembled radio- broadcast receivers not capable of operating without an external	Each Shs. 500.00 or

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8527.31.90	source of power, of a kind used in motor vehicles. 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.	35% Each Shs. 600.00 or 35%
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.	Each Shs. 600.00 or 35%
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	Each Shs. 600.00 or 35%
8528.12.90	Assembled or partly assembled, reception apparatus for television, colour whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	Each Shs. 1,800.00 or 35%
8528.13.90	Assembled or partly assembled reception apparatus for television, black and white or monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	Each Shs. 1,000.00 or 35%
8528.21.90	Video monitor, colour, assembled.	Each Shs. 1,800.00 or 35%
8528.22.90	Video monitor, black and white or other monochrome, unassembled.	Each Shs. 1,000.00 or

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8528.30.00	Video projectors.	35%
8530.10.00	Electrical signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08.	35%
8530.80.00	Other equipment for electrical signalling, safety or traffic control equipment for roads, inland waterways, parking facilities, port installations or airfields.	5%
8530.90.00	Parts of electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, packing facilities, port installations or airfields.	5%
8531.10.00	Burglar or fire alarms or similar apparatus.	5%
8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED).	15%
8531.80.00	Other electric sound or visual signalling apparatus.	15%
8531.90.00	Parts of electric sound or visual signalling apparatus.	15%
8539.22.00	Other filament lamps, excluding ultra-violet or infra-red lamps, of a power not exceeding 200W for a voltage exceeding 100V.	35%
8539.29.00	Other filament lamps, excluding ultra-violet or infra-red lamps.	35%
8541.40.10	Solar cells and solar modules not equipped with any elements like diodes, batteries or similar equipment.	5%
8544.11.10	Insulated winding wire of copper of which the overall	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	
8544.19.10	Other winding wire of other material of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	35%
8544.20.10	Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	35%
8544.49.10	Other electric conductors, for a voltage not exceeding 80V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	35%
8544.49.20	Other electric conductors, for a voltage not exceeding 80V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	35%
8544.59.10	Other electric conductors, for a voltage exceeding 80 V but not exceeding 1,000 V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	35%
8544.59.20	Other electric conductors, for a voltage exceeding 80	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8544.60.10	V but not exceeding 1,000 V sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm. Other electric conductors, for a voltage exceeding 1,000V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive.	35%
8544.60.20	Other electric conductors, for a voltage exceeding 1,000V sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	35%
8545.11.00	Electrodes, of a kind used for furnaces.	5%
8601.10.00	Rail locomotives powered from an external source of electricity.	5%
8601.20.00	Rail locomotives powered by electric accumulators.	5%
8602.10.00	Diesel-electric locomotives.	5%
8602.90.00	Other rail locomotives and locomotive tenders.	5%
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.	5%
8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than those of heading No.86.04..	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
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).	5%
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).	5%
8606.10.00	Railway tank wagons and the like.	5%
8606.20.00	Insulated or refrigerated vans and wagons, other than those of subheading No. 8606.10.	5%
8606.30.00	Self-discharging vans and wagons, other than those of subheading No.8606.10 or 8606.20.	5%
8606.91.00	Railway or tramway goods vans and wagons not self-propelled, covered and closed.	5%
8606.92.00	Railway or tramway goods vans and wagons not self-propelled, open, with non-removable sides of a height exceeding 60 cm.	5%
8606.99.00	Other railway and tramway goods vans and wagons, not self-propelled.	5%
8607.11.00	Driving bogies and bissel-bogies.	5%
8607.12.00	Other bogies and bissel-bogies.	5%
8607.19.00	Axles and wheels including parts of driving bogies and bissel bogies.	5%
8607.21.00	Air brakes and parts thereof, of railway or tramway locomotives or rolling-stock.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8607.29.00	Other brakes and parts thereof, of railway or tramway locomotives or rolling-stock.	5%
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof, of railway or tramway locomotives or rolling-stock.	5%
8607.91.00	Other parts of locomotives.	5%
8607.99.00	Other parts of rolling-stock.	5%
8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, parking facilities, port installations, airfields, etc.; parts of the foregoing.	5%
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%
8701.30.00	Track-laying tractors.	5%
8702.10.11	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8702.10.12	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 cc.	35%
8702.10.13	Vehicles (i.e. buses), with seating capacity of 25	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.10.14	passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc. Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc.	35%
8702.10.15	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc.	35%
8702.10.16	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc.	35%
8702.10.17	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc.	35%
8702.10.18	Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 cc.	35%
8702.10.21	Vehicles (i.e. buses), unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.	5%
8702.90.11	Vehicles (i.e. buses) with seating capacity of 25	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8702.90.12	passengers or less, (other than diesel or semi-diesel), unassembled, for assembly into complete vehicles by a vehicle manufacturer. Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1000 cc.	35%
8702.90.13	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc.	35%
8702.90.14	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc.	35%
8702.90.15	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 cc. but not exceeding 2000 cc.	35%
8702.90.16	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	35%
8702.90.17	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8702.90.18	2250 cc. but not exceeding 2500 cc. Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	35%
8702.90.19	Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 3000 cc.	35%
8702.90.21	Vehicles (i.e. buses) unassembled, with a seating capacity exceeding 25 passengers, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.21.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity not exceeding 1000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.21.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, with a cylinder capacity not exceeding 1000 cc. assembled.	35%
8703.22.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.22.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, with a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc.	35%
8703.23.11	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.12	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc.	35%
8703.23.21	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.22	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 cc. but not exceeding 2000 cc.	35%
8703.23.31	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc, for assembly into complete	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.23.32	vehicles by a vehicle manufacturer. Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc.	35%
8703.23.41	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.42	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	35%
8703.23.51	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.23.52	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	35%
8703.24.10	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, unassembled, of a cylinder capacity exceeding 3000 cc, for	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	assembly into complete vehicles by a vehicle manufacturer.	
8703.24.20	Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 cc.	35%
8703.31.11	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity not exceeding 1000 cc unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.31.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 1000 cc.	35%
8703.31.21	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 1000 cc but not exceeding 1500 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.31.22	Passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1000 cc. but not exceeding 1500 cc assembled.	35%
8703.32.11	Passenger motor cars, with compression-ignition internal combustion piston engine,	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.32.12	(diesel or semi-diesel), of a cylinder capacity exceeding 1500 cc. but not exceeding 1800 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer. Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc, but not exceeding 1800 cc.	35%
8703.32.21	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.22	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc, but not exceeding 2000 cc.	35%
8703.32.31	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.32	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8703.32.41	semi-diesel) of a cylinder capacity exceeding 2000 cc. but not exceeding 2250 cc. Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.32.42	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc. but not exceeding 2500 cc.	35%
8703.33.11	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc, unassembled, for assembly into complete vehicles by a vehicle manufacturer.	5%
8703.33.12	Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc.	35%
8703.33.21	Passenger motor cars, with compression-ignition internal combustion piston engine, (diesel or semi-diesel), of a cylinder capacity exceeding 3000 cc, unassembled, for assembly into	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8703.33.22	complete vehicles by a vehicle manufacturer. Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc.	35%
8704.21.10	Unassembled motor vehicles for transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of gross vehicle weight not exceeding 3 tonnes.	5%
8704.21.20	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight not exceeding 3 tonnes.	35%
8704.21.30	Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	35%
8704.31.10	Unassembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight not exceeding 5 tonnes.	5%
8704.31.20	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight not exceeding 3 tonnes.	35%
8704.31.30	Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	5%
8711.10.90	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc, assemble or partly assembled.	15%
8711.20.90	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars, with reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc, assembled or partly assembled.	15%
8716.10.90	Assembled trailers and semi-trailers of the caravan type, for housing or camping.	35%
8716.20.90	Assembled self-loading or self-unloading trailers and semi-trailers for agricultural purposes.	35%
8716.31.90	Assembled tanker trailers and tanker semi-trailers.	35%
8716.39.20	Other vehicles specially designed for collection and disposal of refuse, assembled.	35%
8716.39.90	Other assembled trailers and semi-trailers for transport of goods.	35%
8716.40.00	Other trailers and semi-trailers.	35%
8716.80.10	Wheelbarrows.	15%
8716.80.20	Sack-trucks, hand-trolleys and similar hand propelled vehicles.	15%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
8716.80.30	Carts (public services) for collection and disposal of refuse.	15%
8716.80.90	Other vehicles not mechanically propelled.	25%
8803.10.00	Propellers and rotors and parts thereof for aircraft.	5%
8803.20.00	Under-carriages and parts thereof for balloons, dirigibles, gliders and aircraft.	5%
8803.30.00	Other parts of aeroplanes or helicopters.	5%
8803.90.00	Other parts of goods of heading No. 88.01 and 88.02 (other than aeroplanes and helicopters).	5%
8903.10.00	Inflatable yachts and other vessels for pleasure or sports.	35%
8903.91.00	Sailboats without auxiliary motor.	35%
8903.92.00	Motorboats, other than outboard motorboats.	35%
8903.99.00	Other yachts and vessels for pleasure or sports, excluding rowing boats and canoes.	35%
8904.00.00	Tugs and pusher crafts.	5%
8905.10.00	Dredgers.	5%
8905.20.00	Floating or submersible drilling or production platform.	5%
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.	5%
8906.00.10	Warships.	5%
8907.10.00	Inflatable rafts.	5%
8907.90.00	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	5%

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SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9004.90.90	Other spectacles, goggles and the like.	15%
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.	5%
9008.20.00	Microfilm, microfiche or other microform readers, whether or not capable of producing copies.	15%
9011.10.00	Stereoscopic microscopes.	5%
9011.20.00	Other microscopes, for photomicrography, cinephotomicrography or microprojection.	5%
9011.80.00	Other microscopes.	5%
9011.90.00	Parts and accessories of compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	5%
9012.10.00	Microscopes other than optical microscopes, and diffraction apparatus.	5%
9012.90.00	Parts and accessories of diffraction apparatus and microscopes other than optical microscopes.	5%
9014.10.00	Direction finding compasses.	5%
9014.20.00	Instruments and appliances for aeronautical or space navigation (other than compasses).	5%
9014.80.00	Other instruments and appliances for aeronautical or space navigation (other than compasses).	5%
9014.90.00	Part and accessories for other instruments and appliances for aeronautical or space navigation (other than compasses).	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9015.10.00	Rangefinders.	5%
9015.20.00	Theodolites and tachometers.	5%
9015.30.00	Levels.	5%
9015.40.00	Photogrammetrical surveying instruments and appliances.	5%
9015.80.00	Other instruments and appliances for surveying, hydrographic, oceanographic, hydrological, meteorological geophysical work.	5%
9015.90.00	Parts and accessories of surveying, hydrographic, oceanographic, hydrological, meteorological or geophysical instrument.	5%
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	5%
9017.10.00	Drafting tables and machines, whether or not automatic.	5%
9017.20.00	Other drawing, marking-out or mathematical calculating instruments.	5%
9017.30.00	Micrometers, callipers and gauges.	5%
9017.80.10	Measuring rods, tape measures, spring rulers and the like.	15%
9017.80.20	Wooden school rulers.	15%
9017.90.90	Other parts and accessories for articles of heading No.90.17.	5%
9018.49.10	Dentists chairs incorporating dental equipment or any other dental appliances classifiable in heading No. 90.18.	5%
9019.10.10	Massage apparatus of a kind used domestically.	35%
9023.00.00	Instruments, apparatus and models, designed for	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9024.10.00	demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses. Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of metals.	5%
9024.80.00	Other machines and appliances for testing the hardness, strength, compressibility, elasticity, or other mechanical properties of wood, textiles, paper or plastics.	5%
9024.90.00	Parts and accessories of machines and appliances classifiable in heading No. 9024.10 and 9024.80.	5%
9027.10.00	Gas or smoke analysis apparatus.	5%
9027.20.00	Chromatographs and electrophoresis instruments.	5%
9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR).	5%
9027.50.00	Other instruments and apparatus using optical radiations (UV, visible, IR).	5%
9027.80.00	Other instruments and apparatus of heading 90.27.	5%
9027.90.00	Microtomes; parts and accessories.	5%
9028.10.00	Gas meters.	5%
9028.20.00	Liquid meters.	15%
9028.30.00	Electricity meters.	5%
9028.90.00	Parts and accessories of gas, liquids or electricity supply or production meters including parts for calibrating meters therefor.	5%
9029.20.10	Stroboscopes excluding stroboscopic tachometers.	5%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9030.10.00	Instruments and apparatus for measuring or detecting ionising radiations.	5%
9030.20.00	Cathode-ray oscilloscopes and cathode-ray oscillographs.	5%
9030.31.00	Multimeters.	5%
9030.39.00	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device.	5%
9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers).	5%
9030.82.00	Other instruments and apparatus, for measuring or checking semi-conductor wafers or devices.	5%
9030.83.00	Other instruments and apparatus, with a recording device.	5%
9030.89.00	Other instruments and apparatus of heading 90.30 .	5%
9030.90.00	Parts and accessories of instruments and apparatus of heading No.90.03.	5%
9031.10.00	Machines for balancing mechanical parts.	5%
9031.20.00	Test benches.	5%
9031.30.00	Profile projectors.	5%
9031.41.00	Other optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductors devices.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9031.49.00	Other optical instruments and appliances.	5%
9031.80.00	Other instruments, appliances and machines of heading No.90.31.	5%
9031.90.00	Parts and accessories of instruments and apparatus of heading No.90.31.	5%
9101.11.00	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility, with mechanical display only.	35%
9101.12.00	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility, with opto-electronic display only.	35%
9101.19.00	Other wrist-watches, electrically operated, whether or not incorporating a stop-watch facility.	35%
9101.21.00	Other wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding.	35%
9101.29.00	Other wrist-watches, whether or not incorporating a stop-watch facility.	35%
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, electrically operated.	35%
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.	35%
9102.11.00	Wrist-watches, electrically operated, other than those of heading No. 91.01, whether or not incorporating a	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9102.12.00	stop-watch facility with mechanical display only . Wrist-watches, electrically operated, other than those of heading No.91.01, whether or not incorporating a stop-watch facility with opto-electronic display only.	35%
9102.19.00	Other wrist-watches, electrically operated, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility .	35%
9102.21.00	Other wrist-watches, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility with automatic winding.	35%
9102.29.00	Other wrist-watches, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility.	35%
9102.91.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01, electrically operated.	35%
9102.99.00	Other wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.	35%
9103.10.00	Clocks with watch movements, excluding clocks of heading No. 91.04, electrically operated.	35%
9103.90.00	Other clocks with watch movements, excluding clocks of heading No. 91.04.	35%
9105.11.00	Alarm clocks, battery, electrically operated.	35%
9105.19.00	Other alarm clocks.	35%
9105.21.00	Wall clocks, battery, electrically operated.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9105.29.00	Other wall clocks.	35%
9105.91.00	Other clocks, battery, electrically operated.	35%
9105.99.00	Other clocks.	35%
9108.11.00	Watch movements, complete and assembled, electrically operated, with mechanical display only or with a device to which a mechanical display can be incorporated.	35%
9108.12.00	Watch movements, complete and assembled, electrically operated, with opto-electronic display only.	35%
9108.19.00	Other watch movements, complete and assembled, electrically operated.	35%
9108.20.00	Watch movements, complete and assembled, with automatic winding.	35%
9108.91.00	Other watch movements, complete and assembled * measuring 33.8 mm or less.	35%
9108.99.00	Other watch movements, complete and assembled.	35%
9113.10.00	Watch straps, watch bands and watch bracelets, of precious metal or metal clad with precious metal.	35%
9113.20.00	Watch straps, watch bands and watch bracelets, of base metal.	35%
9113.90.00	Other watch straps, watch bands and watch bracelets.	35%
9301.00.00	Military weapons, other than revolvers, pistols and the arms of heading No. 93.07.	5%
9306.10.00	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof.	5%
9306.30.90	Other cartridges and parts thereof.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9306.90.90	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof.	5%
9401.10.00	Seats of a kind used for aircraft.	35%
9401.20.00	Seats of a kind used for motor vehicles.	35%
9401.30.00	Swivel seats with variable height adjustment.	35%
9401.40.00	Seats, other than garden seats or camping equipment convertible into beds.	35%
9401.50.00	Seats of cane, osier, bamboo or similar materials.	35%
9401.61.00	Other upholstered seats with wooden frames.	35%
9401.69.00	Other seats, with wooden frames.	35%
9401.71.00	Other upholstered seats, with metal frames.	35%
9401.79.00	Other seats with metal frames.	35%
9401.80.00	Other seats.	35%
9401.90.00	Parts of seats.	35%
9403.10.00	Metal furniture, of a kind used in offices.	35%
9403.20.00	Other metal furniture.	35%
9403.30.00	Wooden furniture of a kind used in offices.	35%
9403.40.00	Wooden furniture of a kind used in the kitchen.	35%
9403.50.00	Wooden furniture of a kind used in the bedroom.	35%
9403.60.00	Other wooden furniture.	35%
9403.70.00	Other furniture of plastics.	35%
9403.80.00	Other furniture of other materials, including cane, osier, bamboo or similar materials.	35%
9403.90.00	Parts of other furniture.	35%
9404.10.00	Mattress supports.	35%
9404.21.00	Mattresses, of cellular rubber or plastics whether or	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
	not covered.	
9404.29.00	Mattresses, of other materials.	35%
9404.30.00	Sleeping bags.	15%
9404.90.00	Other articles of bedding and similar furnishing.	35%
9405.30.00	Lighting sets, of a kind used for Christmas trees.	35%
9405.40.20	Locomotive and railway rolling stock lanterns.	5%
9405.50.10	Hurricane lamps of a type which burns oil by means of a wick.	35%
9405.50.30	Locomotive and railway rolling stock lanterns.	5%
9406.00.90	Other prefabricated buildings.	35%
9502.10.00	Dolls, whether or not dressed representing only human beings.	35%
9502.91.00	Garments and accessories therefor, footwear and headgear for dolls representing only human being.	35%
9502.99.00	Other parts and accessories of dolls.	35%
9503.10.00	Electric trains, including tracks, signals and other accessories therefor.	35%
9503.20.00	Reduced-size ("scale") model assembly kits, (whether or not working models excluding those of subheading No. 9503.10.	35%
9503.30.00	Other construction sets and constructional toys.	35%
9503.41.00	Stuffed toys representing animals or non-human creatures.	35%
9503.49.00	Other toys representing animals or non-human creatures.	35%
9503.50.00	Toy musical instruments and apparatus.	35%

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9503.60.00	Puzzles.	35%
9503.70.00	Other toys, put up in sets or outfits.	35%
9503.80.00	Other toys and models, incorporating a motor.	35%
9503.90.00	Other toys and similar recreational models, working or not.	35%
9504.10.00	Video games of a kind used with a television receiver.	35%
9504.20.00	Articles and accessories for billiards.	35%
9504.30.00	Other games, coin-or disc-operated, other than bowling alley equipment.	35%
9504.40.90	Playing cards in complete sets.	Per set Shs. 30.00 or 35%
9504.90.00	Other articles for funfair, table or parlour games, including pintables, special tables for casino games and automatic bowling alley equipment.	35%
9505.10.00	Articles for Christmas festivities.	35%
9505.90.00	Other festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	35%
9506.11.00	Snow skis.	15%
9506.12.00	Snow ski-fastenings (ski-bindings).	15%
9506.19.00	Other snow ski equipment.	15%
9506.31.00	Clubs, complete, for golf.	15%
9506.32.00	Balls, for golf.	15%
9506.39.00	Other golf equipment.	15%
9506.40.00	Articles and equipment for table tennis.	15%
9506.51.00	Lawn-tennis rackets, whether or not strung.	5%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9506.59.10	Squash rackets.	5%
9506.61.00	Lawn-tennis balls.	5%
9506.70.00	Ice skates and roller skates, including skating boots with skates attached.	15%
9506.99.30	Hockey sticks.	5%
9507.10.00	Fishing rods.	15%
9507.30.00	Fishing reels.	15%
9507.90.10	Artificial flies.	35%
9507.90.90	Other fish landing nets, butterfly nets, decoy birds and similar hunting or shooting requisites.	15%
9508.00.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	35%
9601.10.00	Worked ivory and articles of ivory.	35%
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).	35%
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.	35%
9603.10.00	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles.	35%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9603.21.00	Tooth brushes, including dental-plate brushes.	35%
9603.29.00	Other shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances.	35%
9603.30.00	Artists' brushes, writing brushes and similar brushes for the application of cosmetics.	35%
9603.40.00	Paint, distemper, varnish or similar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers.	35%
9603.90.20	Hand-operated mechanical floor sweepers, not motorised	35%
9603.90.30	Feather dusters.	35%
9603.90.90	Other mops, prepared knots and tufts for broom or brush making and squeegees.	35%
9604.00.10	Hand sieves and hand riddles, of a kind used for domestic purposes.	35%
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	35%
9606.10.00	Press-fasteners, snap-fasteners and press-studs and parts therefor.	15%
9606.21.00	Buttons, of plastics, not covered with textile material.	15%
9606.22.00	Buttons of base metal, not covered with textile material.	15%
9606.29.00	Other buttons.	15%
9606.30.90	Other button moulds and button parts.	15%

SECOND SCHEDULE - (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
9607.11.00	Slide fasteners fitted with chain scoops of base metal.	15%
9607.19.00	Other slide fasteners.	15%
9608.10.00	Ball point pens.	35%
9608.20.00	Felt tipped and other porous-tipped pens and markers.	35%
9608.31.00	Indian ink drawing pens.	35%
9608.39.00	Other fountain pens and stylograph pens.	35%
9608.40.00	Propelling or sliding pencils.	35%
9608.50.00	Sets of articles of pens, ball point pens and sliding pencils.	35%
9608.60.00	Refills for ball point pens.	35%
9608.99.90	Duplicating stylos and other parts.	35%
9609.10.00	Pencils and crayons, with leads encased in a rigid sheath.	Per 100 Shs. 50.00 or 35%
9609.20.90	Other pencil leads, black or coloured.	35%
9609.90.90	Pastels, drawing charcoals and tailors chalks.	35%
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	35%
9613.10.00	Pocket lighters, gas fuelled, non-refillable.	Each Shs. 5.00 or 35%
9613.20.00	Pocket lighters, gas fuelled, refillable.	Each Shs. 5.00 or 35%
9613.30.00	Table lighters.	Each Shs.

SECOND SCHEDULE - (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
9613.80.00	Other lighters.	5.00 or 35%
9613.90.00	Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks.	35%
9614.20.00	Smoking pipes and pipe bowls.	35%
9614.90.00	Cigar or cigarette holders, and parts thereof.	35%
9615.11.00	Combs, hair-slides and the like, of hard rubber or plastics.	35%
9615.19.00	Other combs, hair-slides and the like.	35%
9615.90.00	Hairpins, curling pins, curling grips, hair curlers and the like.	35%
9616.20.00	Powder-puffs and pads for the application of cosmetics or toilet preparations.	35%
9617.00.10	Vacuum flasks complete with cases.	35%
9617.00.20	Other vacuum vessels, complete with cases.	35%
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.	15%

1996

FINANCE

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No. 8

THIRD SCHEDULE

(s.12)

No. 8

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

EXCISE DUTY

1. Insert the following new tariff number, tariff description, rate of Excise Duty, S.I.T.C. number and unit of quantity in their numerical order -

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2712.10.00	Petroleum Jelly.	Excisable value	10%	335 110 00	Kg

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Finance

1996

FOURTH SCHEDULE

(s. 21)

1996

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

Delete the First Schedule and insert the following -

FIRST SCHEDULE

[s. 6(2)]

RATES OF TAX

PART I

Subject to Parts II and III of this Schedule and Part B of the Fifth Schedule, the rate of tax referred to in section 6 shall be 15 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 or Value	Rate of Tax
1507.10.00	Soya-bean oil, crude, whether or not degummed.	Taxable value	8%
1508.10.00	Ground-nut oil, crude.	Taxable value	8%
1509.10.00	Olive oil, virgin.	Taxable value	8%
1511.10.00	Palm oil, crude.	Taxable value	8%

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No. 8

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
1511.90.10	Crude olein.	Taxable value	8%
1511.90.20	Crude stearin.	Taxable value	8%
1512.11.10	Sunflower seed oil, crude.	Taxable value	8%
1512.11.20	Safflower seed oil, crude.	Taxable value	8%
1512.19.10	Other sunflower seed oil and fractions thereof, refined, but not chemically modified.	Taxable value	8%
1512.19.20	Other safflower seed oil and fractions thereof, refined, but not chemically modified.	Taxable value	8%
1512.21.00	Cotton seed oil, crude, whether or not gossypol has been removed.	Taxable value	8%
1512.29.00	Other cotton-seed oil and fractions thereof, refined, but not chemically modified.	Taxable value	8%
1513.11.00	Coconut (copra) oil, crude.	Taxable value	8%
1513.19.00	Other coconut (copra) oil and fractions thereof, refined, but not chemically modified.	Taxable value	8%
1513.21.10	Palm kernel oil, crude.	Taxable value	8%
1513.21.20	Babassu oil, crude.	Taxable value	8%
1513.29.10	Other palm kernel oil, and fractions thereof, refined, but not chemically modified.	Taxable value	8%
1513.29.20	Other babassu oil, and fractions thereof, refined, but not chemically	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	modified.		
1515.11.00	Linseed oil, crude.	Taxable value	8%
1515.19.00	Other linseed oil and its fractions, refined, but not chemically modified.	Taxable value	8%
1515.21.00	Maize (corn) oil, crude.	Taxable value	8%
1515.29.00	Other maize (corn) oil and its fractions, refined, but not chemically modified.	Taxable value	8%
1515.30.00	Castor oil and its fractions, whether or not refined, but not chemically modified.	Taxable value	8%
1515.40.00	Tung oil and its fractions, whether or not refined, but not chemically modified.	Taxable value	8%
1515.50.00	Sesame oil and its fractions, whether or not refined, but not chemically modified.	Taxable value	8%
1515.60.00	Jajoba oil and its fractions, whether or not refined, but not chemically modified.	Taxable value	8%
1515.90.10	Hemp-seed oil and its fractions, whether or not refined, but chemically modified.	Taxable value	8%
1515.90.90	Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
1701.11.10	Jaggery, not containing added flavouring or colouring matter, in solid form.	Taxable value	8%
1701.11.90	Other raw cane sugar, not containing flavouring or colouring matter, in solid form.	Taxable value	8%
1701.12.00	Raw beet sugar not containing added flavouring or colouring matter, in solid form.	Taxable value	8%
1701.91.00	Other cane or beet sugar and chemically pure sucrose containing added flavouring or colouring matter, in solid form.	Taxable value	8%
1701.99.00	Other cane or beet sugar and chemically pure sucrose, in solid form.	Taxable value	8%
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	Taxable value	8%
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.	Taxable value	8%
2306.10.00	Oil-cake and other solid residues of cotton seeds whether or not ground or	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2306.20.00	in the form of pellets, resulting from the extraction of vegetable fats or oils. Oil-cake and other solid residues of linseed whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.	Taxable value	8%
2306.30.00	Oil-cake and other solid residues of sunflower seeds whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.	Taxable value	8%
2306.40.00	Oil-cake and other solid residues of rape or colza seeds whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.	Taxable value	8%
2306.50.00	Oil-cake and other solid residues of coconut or copra whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.	Taxable value	8%
2306.60.00	Oil-cake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
2306.70.00	Oil-cake and other solid residues of maize (corn) germ, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than soya-bean oil or groundnut oil.	Taxable value	8%
2306.90.10	Oil-cake and other solid residues of sesame seeds, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils.	Taxable value	8%
2306.90.90	Other oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils.	Taxable value	8%
2501.00.90	Other salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free flowing agents; sea water.	Taxable value	8%
2708.10.00	Pitch, obtained from coal tar or from other mineral tars.	Taxable value	8%
2708.20.00	Pitch coke, obtained from coal tar or from other mineral tars.	Taxable value	8%
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary	Per 1,000 litres at 20°C	Per 1,000 litres shs.

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2710.00.44	engines). Residual fuel oils (marine, furnace and similar fuel oils) of 125 centistokes (cSt).	or taxable value Per 1,000 litres at 20°C	2,000 Per 1,000 litres shs.
2710.00.45	Residual fuel oils of 180 centistokes (cSt).	or taxable value Per 1,000 litres at 20°C	2,000 Per 1,000 litres shs.
2710.00.46	Residual fuel oils of 280 centistokes (cSt).	or taxable value Per 1,000 litres at 20°C	2,000 Per 1,000 litres shs.
2710.00.47	Other residual fuel oils.	or taxable value Per 1,000 litres at 20°C	2,000 Per 1,000 litres shs.
2711.11.00	Liquefied natural gas.	Per Kg. or taxable value	Per Kg. shs. 3.00
2711.12.00	Liquefied propane.	Per Kg. or taxable value	Per Kg. shs. 3.00
2711.13.00	Liquefied butanes.	Per Kg. or taxable value	Per Kg. shs. 3.00
2711.14.00	Liquefied ethylene, propylene, butylene and butadiene.	Per Kg. or taxable value	Per Kg. shs. 3.00
2711.19.00	Other liquefied petroleum gases and other gaseous hydrocarbons.	Per Kg. or taxable value	Per Kg. shs. 3.00
2711.21.00	Natural gas in gaseous state.	Per Kg. or taxable value	Per Kg. shs. 3.00
2711.29.00	Other petroleum gases and other	Per Kg. or	Per Kg. shs.

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
2713.20.00	gaseous hydrocarbons in gaseous state. Petroleum bitumen.	taxable value Per Kg. or taxable value	3.00 Per Kg. shs. 3.715
2713.90.00	Other residues of petroleum oils or of oils obtained from bituminous minerals.	Per Kg. or taxable value	Per Kg. shs. 3.715
2716.00.00	Electrical energy.	Taxable value	8%
3604.90.10	Very (light) flares and railway signals.	Taxable value	8%
3701.30.00	Other photographic plates and film, in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, with any side exceeding 255 mm.	Taxable value	8%
3808.40.00	Disinfectants.	Taxable value	8%
4406.10.00	Railway or tramway sleepers (cross- ties) of wood, not impregnated.	Taxable value	8%
4406.90.00	Other railway or tramway sleepers (cross-ties) of wood.	Taxable value	8%
5608.11.00	Made up fishing nets of man-made textile materials.	Taxable value	8%
5608.90.10	Made up fishing nets of other textile materials.	Taxable value	8%
6810.99.10	Railway sleepers of cement, of concrete or of artificial stone, whether or not reinforced.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
7313.00.10	Barbed wire, of iron or steel.	Taxable value	8%
7317.00.20	Other nails (excluding hook and roofing nails), of iron or steel.	Taxable value	8%
8201.10.00	Spades and shovels.	Taxable value	8%
8201.20.00	Forks.	Taxable value	8%
8201.30.00	Mattocks, picks, hoes and rakes.	Taxable value	8%
8201.40.00	Axes, bill hooks and similar hewing tools.	Taxable value	8%
8201.50.00	Secateurs and similar one-handed pruners and shears (including poultry shears).	Taxable value	8%
8201.60.00	Hedge shears, two-handed pruning shears and similar two-handed shears.	Taxable value	8%
8201.90.10	Blanks and similar unfinished hand tools without the handles	Taxable value	8%
8201.90.90	Other hand tools of a kind used in agriculture, horticulture and forestry.	Taxable value	8%
8202.91.00	Straight saw blades, for working metal.	Taxable value	8%
8202.99.00	Other saw blades.	Taxable value	8%
8203.10.00	Files, rasps and similar hand tools.	Taxable value	8%
8203.20.00	Pliers (including cutting pliers), pincers, tweezers and similar tools.	Taxable value	8%
8203.30.00	Metal cutting shears and similar hand tools.	Taxable value	8%
8203.40.90	Pipe-cutters, bolt croppers and similar hand tools.	Taxable value	8%

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No. 8

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8204.11.00	Hand-operated spanners and wrenches, non-adjustable.	Taxable value	8%
8204.12.00	Hand-operated spanners and wrenches, adjustable.	Taxable value	8%
8204.20.00	Interchangeable spanner sockets, with or without handles.	Taxable value	8%
8205.10.00	Drilling, threading or tapping tools.	Taxable value	8%
8205.20.00	Hammers and sledge hammers.	Taxable value	8%
8205.30.00	Planes, chisels, gouges and similar cutting tools for working wood.	Taxable value	8%
8205.40.00	Screwdrivers.	Taxable value	8%
8205.60.00	Blow lamps.	Taxable value	8%
8205.70.00	Vices, clamps and the like.	Taxable value	8%
8205.80.00	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	Taxable value	8%
8205.90.00	Sets of articles of two or more of the articles of heading No. 82.05.	Taxable value	8%
8206.00.00	Tools of two or more of the goods of heading Nos. 82.02 to 82.05, put up in sets for retail sale.	Taxable value	8%
8311.30.00	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame.	Taxable value	8%
8402.11.00	Watertube boilers, other than central heating boilers, with a steam	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8402.12.00	production exceeding 45 t per hour. Watertube boilers, other than central heating boilers, with a steam production not exceeding 45 t per hour.	Taxable value	8%
8402.19.00	Other vapour generating boilers, including hybrid boilers, but excluding central heating boilers.	Taxable value	8%
8402.20.00	Super-heated water boilers other than central heating boilers.	Taxable value	8%
8402.90.00	Parts of steam or other vapour generating boilers and parts of super-heated water boilers but excluding parts of central heating boilers.	Taxable value	8%
8404.10.00	Auxiliary plant for steam or vapour generating boilers (including central heating boilers) and super-heated water boilers.	Taxable value	8%
8404.20.00	Condensers for steam or other vapour power units.	Taxable value	8%
8404.90.00	Parts of auxiliary plant for steam or vapour generating boilers (including central heating boilers) and super-heated water boilers.	Taxable value	8%
8405.10.00	Producer gas or water gas generators, with or without their purifiers;	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8405.90.00	acetylene gas generators and similar water process gas generators, with or without their purifiers. Parts for producer gas or water gas generators; parts of acetylene gas generators and similar water process gas generators.	Taxable value	8%
8406.10.00	Steam or other vapour turbines for marine propulsion.	Taxable value	8%
8406.81.00	Other steam or vapour turbines of an output exceeding 40 MW.	Taxable value	8%
8406.82.00	Other steam or vapour turbines of an output not exceeding 40 MW.	Taxable value	8%
8406.90.00	Parts for steam turbines and other vapour turbines.	Taxable value	8%
8407.29.00	Other marine propulsion spark-ignition reciprocating or rotary internal combustion piston engines.	Taxable value	8%
8408.10.00	Marine propulsion compression-ignition internal combustion piston engines (diesel or semi-diesel).	Taxable value	8%
8410.11.00	Hydraulic turbines and water wheels of a power not exceeding 1,000 kW.	Taxable value	8%
8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 kW, but not exceeding 10,000 kW.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 kW.	Taxable value	8%
8410.90.00	Parts of hydraulic turbines, water wheels and regulators therefor.	Taxable value	8%
8412.21.00	Linear acting (cylinders) hydraulic power engines and motors.	Taxable value	8%
8412.29.00	Other hydraulic power engines and motors.	Taxable value	8%
8412.31.00	Linear acting (cylinders) pneumatic power engines and motors.	Taxable value	8%
8412.39.00	Other pneumatic power engines and motors.	Taxable value	8%
8412.80.90	Other engines and motors.	Taxable value	8%
8413.40.00	Concrete pumps.	Taxable value	8%
8413.50.00	Other reciprocating positive displacement pumps.	Taxable value	8%
8413.60.00	Other rotary positive displacement pumps.	Taxable value	8%
8413.70.00	Other centrifugal pumps.	Taxable value	8%
8413.81.10	Hydraulic ram water powered pumps (hydrants).	Taxable value	8%
8413.81.90	Other pumps.	Taxable value	8%
8414.10.00	Vacuum pumps.	Taxable value	8%
8414.20.00	Hand- or foot-operated air pumps.	Taxable value	8%
8414.40.00	Air compressors mounted on a wheeled chassis for towing.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8414.59.00	Other fans of an output exceeding 125W.	Taxable value	8%
8414.80.00	Other air pumps, compressors and ventilating or recycling hoods incorporating a fan.	Taxable value	8%
8416.10.00	Furnace burners for liquid fuel.	Taxable value	8%
8416.20.00	Other furnace burners, including combination burners.	Taxable value	8%
8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	Taxable value	8%
8416.90.00	Parts of furnace burners, mechanical stokers, grates, ash dischargers and similar appliances.	Taxable value	8%
8417.10.00	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals.	Taxable value	8%
8417.80.00	Other industrial or laboratory furnaces and ovens, including incinerators, non-electric.	Taxable value	8%
8417.90.00	Parts of non-electric industrial or laboratory furnaces and ovens, including incinerators.	Taxable value	8%
8419.32.00	Dryers for wood, paper pulp, paper or paperboard, non-domestic.	Taxable value	8%
8419.39.00	Other dryers for the treatment of materials other than agricultural	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8419.40.00	products, non-domestic. Distilling or rectifying plant, non-domestic.	Taxable value	8%
8419.50.00	Heat exchange units, non-domestic.	Taxable value	8%
8419.60.00	Machinery for liquefying air or other gases, non-domestic.	Taxable value	8%
8419.81.00	Other machinery, plant and equipment for making hot drinks or for cooking or heating food, non-domestic.	Taxable value	8%
8419.89.00	Other machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature, non-domestic.	Taxable value	8%
8419.90.00	Parts of non-domestic machinery, plant or laboratory equipment, for the treatment of materials by a process involving a change of temperature; parts of non-electric instantaneous or storage water heaters.	Taxable value	8%
8420.10.00	Calendering or other rolling machines.	Taxable value	8%
8420.91.00	Cylinders for calendering or other rolling machines.	Taxable value	8%
8420.99.00	Other parts for calendering or other rolling machines.	Taxable value	8%
8421.11.00	Cream separators.	Taxable value	8%
8421.19.90	Other centrifuges, including	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8421.91.00	centrifugal dryers. Parts of centrifuges, including centrifugal dryers.	Taxable value	8%
8421.99.90	Parts of filtering or purifying machinery and apparatus, for liquids or gases, excluding parts suitable for filters for internal combustion engines.	Taxable value	8%
8422.19.00	Dish washing machines other than household type.	Taxable value	8%
8422.20.00	Machinery for cleaning or drying bottles or other containers.	Taxable value	8%
8422.30.00	Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsulating bottles, jars, tubes and similar containers; machinery for aerating beverages.	Taxable value	8%
8422.40.00	Other packing or wrapping machinery (including heat-shrink wrapping machinery).	Taxable value	8%
8422.90.90	Parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, or labelling	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	bottles, cans, boxes, bags or other containers; parts of machinery for capsulating bottles, jars, tubes and similar containers; parts of other packing or wrapping machinery (including heat-shrink wrapping machinery); parts of machinery for aerating beverages.		
8424.20.00	Spray guns and similar appliances.	Taxable value	8%
8424.30.00	Steam or sand blasting machines and similar jet projecting machines.	Taxable value	8%
8424.90.00	Parts of mechanical appliances for projecting, dispersing or spraying liquids or powders; parts of fire extinguishers, spray guns and similar appliances; parts of steam or sand blasting machines and similar jet projecting machines.	Taxable value	8%
8429.11.00	Track laying bulldozers and angledozers, self propelled.	Taxable value	8%
8429.19.00	Other bulldozers and angledozers, self-propelled.	Taxable value	8%
8429.20.00	Graders and levellers, self-propelled.	Taxable value	8%
8429.30.00	Scrapers, self-propelled.	Taxable value	8%
8429.40.00	Tamping machines and road rollers, self-propelled.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8429.51.00	Front-end shovel loaders, self-propelled.	Taxable value	8%
8429.59.00	Other mechanical shovels, excavators and shovel loaders, self-propelled.	Taxable value	8%
8430.10.00	Pile-drivers and pile-extractors.	Taxable value	8%
8430.31.00	Coal or rock cutters and tunnelling machinery, self-propelled.	Taxable value	8%
8430.39.00	Other coal or rock cutters and tunnelling machinery.	Taxable value	8%
8430.41.00	Other boring or sinking machinery, self-propelled.	Taxable value	8%
8430.49.00	Other boring or sinking machinery.	Taxable value	8%
8430.50.00	Other machinery, for moving, grading, levelling, scraping, excavating, tamping, compacting, and extracting earth, minerals or ores, self-propelled.	Taxable value	8%
8430.61.00	Tamping or compacting machinery, not self-propelled.	Taxable value	8%
8430.62.00	Scrapers, not self-propelled.	Taxable value	8%
8430.69.00	Other machinery, for moving, grading, levelling, excavating and extracting earth, minerals or ores, not self-propelled.	Taxable value	8%
8431.41.00	Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8431.42.00	Bulldozer or angledozer blades of machinery of heading Nos. 84.26, 84.29 or 84.30.	Taxable value	8%
8431.43.00	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49.	Taxable value	8%
8432.90.10	Parts for ploughs designed to be drawn by manual power or by animals.	Taxable value	8%
8432.90.90	Other parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation.	Taxable value	8%
8435.10.00	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	Taxable value	8%
8437.80.00	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	Taxable value	8%
8437.90.00	Parts of machinery for cleaning, sorting or grading seed, grain or dried leguminous vegetables; parts of machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than parts of farm-type machinery.	Taxable value	8%
8438.10.00	Bakery machinery and machinery for the	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	manufacture of macaroni, spaghetti or similar products.		
8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate.	Taxable value	8%
8438.40.00	Brewery machinery.	Taxable value	8%
8438.50.00	Machinery for the preparation of meat or poultry.	Taxable value	8%
8438.60.00	Machinery for the preparation of fruits, nuts or vegetables.	Taxable value	8%
8438.80.10	Tea processing machinery.	Taxable value	8%
8438.80.20	Coffee bean husking or hulling machines.	Taxable value	8%
8438.90.00	Parts of machines for the industrial preparation or manufacture of food or drink, other than parts of machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	Taxable value	8%
8439.10.00	Machinery for making pulp of fibrous cellulosic material.	Taxable value	8%
8439.20.00	Machinery for making paper or paperboard.	Taxable value	8%
8439.30.00	Machinery for finishing paper or paperboard.	Taxable value	8%
8439.91.00	Parts of machinery for making pulp of	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8439.99.00	fibrous cellulosic material. Parts of machinery for making or finishing paper or paperboard.	Taxable value	8%
8440.10.00	Book-binding machinery, including book-sewing machines.	Taxable value	8%
8440.90.00	Parts of book binding machinery, including book-sewing machines.	Taxable value	8%
8441.10.90	Other cutting machines excluding apparatus for cutting photographic prints on paper or paperboard mounts for photographs.	Taxable value	8%
8441.20.00	Machines for making bags, sacks or envelopes of paper pulp, paper or paperboard.	Taxable value	8%
8441.30.00	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding, of paper pulp, paper or paperboard.	Taxable value	8%
8441.40.00	Machines for moulding articles in paper pulp, paper or paperboard.	Taxable value	8%
8441.80.00	Other machinery for making up paper pulp, paper or paperboard.	Taxable value	8%
8441.90.00	Parts of machinery for making up paper pulp, paper or paperboard, including parts of cutting machines of all kinds.	Taxable value	8%
8442.10.00	Phototype-setting and composing	Taxable value	8%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8442.20.00	machines other than machine tools of heading Nos. 84.56 to 84.65. Machinery, apparatus and equipment other than machine tools of heading Nos. 84.56 to 84.65, for type-setting or composing by other processes, with or without founding device.	Taxable value	8%
8442.30.00	Other machinery, apparatus and equipment other than machine tools of heading Nos. 84.56 to 84.65, for type founding, preparing or making printing blocks, plates, cylinders or other printing components.	Taxable value	8%
8442.40.00	Parts of machinery, apparatus and equipment excluding parts of machine tools of heading Nos. 84.56 to 84.65, for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components.	Taxable value	8%
8443.11.90	Offset printing machinery, reel fed, other than of a kind used in offices and machines of heading No. 84.71.	Taxable value	8%
8443.19.90	Other offset printing machinery,	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8443.21.90	sheet fed, other than of a kind used in offices. Other letter press printing machinery other than machines of heading No. 84.71, reel fed, other than of a kind used in offices.	Taxable value	8%
8443.29.90	Other letter press printing machinery, other than of a kind used in offices and machines of heading No. 84.71.	Taxable value	8%
8443.30.90	Other flexographic printing machinery, other than machinery of a kind used in offices and machines of heading No. 84.71.	Taxable value	8%
8443.40.00	Gravure printing machinery other than machines of heading No. 84.71.	Taxable value	8%
8443.51.20	Ink-jet printing machines, other than of a kind used in offices and machines of heading No. 84.71.	Taxable value	8%
8443.59.90	Other printing machinery, other than of a kind used in offices and machines of heading No. 84.71.	Taxable value	8%
8443.60.90	Other machines for uses ancillary to printing, other than machinery of a kind used in offices.	Taxable value	8%
8443.90.00	Parts of printing machinery and parts of machines for uses ancillary	Taxable value	8%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8444.00.00	to printing but excluding parts of machines of heading No. 84.71. Machines for extruding, drawing, texturing or cutting man-made textile materials.	Taxable value	8%
8445.11.00	Carding machines for preparing textile fibres.	Taxable value	8%
8445.12.00	Combing machines for preparing textile fibres.	Taxable value	8%
8445.13.00	Drawing or roving machines for preparing textile fibres.	Taxable value	8%
8445.19.00	Other machines for preparing textile fibres.	Taxable value	8%
8445.20.00	Textile spinning machines.	Taxable value	8%
8445.30.00	Textile doubling or twisting machines.	Taxable value	8%
8445.40.00	Textile winding (including weft-winding) or reeling machines.	Taxable value	8%
8445.90.00	Other machinery for producing textile yarns; and machines for preparing textile yarns for use on the machines of heading No. 84.46 or 84.47.	Taxable value	8%
8446.10.00	Weaving machines (looms) for weaving fabrics of a width not exceeding 30 cm.	Taxable value	8%
8446.21.00	Power looms for weaving fabrics of a width exceeding 30 cm, shuttle type.	Taxable value	8%
8446.29.00	Other looms for weaving fabrics of a	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8446.30.00	width exceeding 30 cm., shuttle type. Weaving machines (looms) for weaving fabrics of a width exceeding 30 cm, shuttleless type.	Taxable value	8%
8447.11.00	Circular knitting machines with cylinder diameter not exceeding 165 mm.	Taxable value	8%
8447.12.00	Circular knitting machines with cylinder diameter exceeding 165mm.	Taxable value	8%
8447.20.00	Flat knitting machines; stitch-bonding machines.	Taxable value	8%
8447.90.00	Other knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	Taxable value	8%
8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use with the machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.	Taxable value	8%
8448.19.00	Other auxiliary machinery for machines of heading Nos. 84.44, 84.45, 84.46 or 84.47.	Taxable value	8%
8448.20.00	Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials or of their auxiliary machinery.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8448.31.00	Card clothing.	Taxable value	8%
8448.32.00	Parts and accessories of machines for preparing textile fibres, other than card clothing.	Taxable value	8%
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers.	Taxable value	8%
8448.39.00	Other parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery.	Taxable value	8%
8448.41.00	Shuttles.	Taxable value	8%
8448.42.00	Reeds for looms, healds and healdframes.	Taxable value	8%
8448.49.00	Other parts and accessories of weaving machines (looms) or of their auxiliary machinery.	Taxable value	8%
8448.51.00	Sinkers, needles and other articles used in forming stitches.	Taxable value	8%
8448.59.00	Other parts and accessories of knitting machines, stitch-bonding and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting; parts and accessories of their auxiliary machinery.	Taxable value	8%
8449.00.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8450.20.10	machinery for making felt hats; blocks for making hats. Unassembled household or laundry-type washing machines including machines which both wash and dry, each of a dry linen capacity exceeding 10 kg.	Taxable value	8%
8450.20.90	Assembled or partly assembled household or laundry-type washing machines including machines which both wash and dry, each of a dry linen capacity exceeding 10kg.	Taxable value	8%
8450.90.00	Parts of household or laundry-type washing machines, including machines which both wash and dry.	Taxable value	8%
8451.10.00	Dry-cleaning machines.	Taxable value	8%
8451.29.00	Drying machines, each of a dry linen capacity exceeding 10 kg.	Taxable value	8%
8451.30.00	Ironing machines and presses (including fusing presses).	Taxable value	8%
8451.80.10	Wringers, mangles, shaker tumblers.	Taxable value	8%
8451.80.90	Other machinery (other than machines of heading No. 84.50) for dressing, finishing, coating or impregnating textile yarns, fabric or made up textile articles and machines for applying the paste to the base fabric	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8452.21.00	or other support used in the manufacture of floor coverings. Automatic sewing machine units other than book sewing machine units and the household type.	Taxable value	8%
8452.29.00	Other sewing machines other than book - sewing machines.	Taxable value	8%
8452.30.00	Sewing machine needles.	Taxable value	8%
8452.40.00	Furniture, bases and covers for sewing machines and parts thereof.	Taxable value	8%
8452.90.00	Other parts of sewing machines.	Taxable value	8%
8453.10.00	Machinery for preparing, tanning or working hides, skins or leather.	Taxable value	8%
8453.20.00	Machinery for making or repairing footwear other than sewing machines.	Taxable value	8%
8453.80.00	Other machinery for making or repairing other articles of hides, skins or leather other than sewing machines.	Taxable value	8%
8453.90.00	Parts of machinery for preparing, tanning or working hides, skins or leather; parts of machinery for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	Taxable value	8%
8454.10.00	Converters of a kind used in	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8454.20.00	metallurgy or in metal foundries. Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries.	Taxable value	8%
8454.30.00	Casting machines of a kind used in metallurgy or in metal foundries.	Taxable value	8%
8454.90.00	Parts of converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	Taxable value	8%
8455.10.00	Tube mills for metals.	Taxable value	8%
8455.21.00	Hot or combination hot and cold metal rolling mills.	Taxable value	8%
8455.22.00	Cold metal rolling mills.	Taxable value	8%
8455.30.00	Rolls for metal rolling mills.	Taxable value	8%
8455.90.00	Other parts for metal rolling mills.	Taxable value	8%
8456.10.00	Machine tools for working any material by removal of material, operated by laser or other light or photon beam processes.	Taxable value	8%
8456.20.00	Machine tools for working any material by removal of material, operated by ultrasonic processes.	Taxable value	8%
8456.30.00	Machine tools for working any material by removal of material, operated by electro-discharge processes.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8456.91.00	Machine tools for dry-etching patterns on semi conductor materials.	Taxable value	8%
8456.99.00	Machine tools for working any material by removal of material, by electro-chemical, electron beam, ionic-beam or plasma arch processes.	Taxable value	8%
8457.10.00	Machining centres for working metal.	Taxable value	8%
8457.20.00	Unit construction machines (single station) for working metal.	Taxable value	8%
8457.30.00	Multi-station transfer machines for working metal.	Taxable value	8%
8458.11.00	Horizontal lathes (including turning centres) for removing metal, numerically controlled.	Taxable value	8%
8458.19.00	Other horizontal lathes (including turning centres) for removing metal.	Taxable value	8%
8458.91.00	Other lathes (including turning centres) for removing metal, numerically controlled.	Taxable value	8%
8458.99.00	Other lathes (including turning centres) for removing metal.	Taxable value	8%
8459.10.00	Way-type unit head machines other than lathes (including turning centres) for removing metal.	Taxable value	8%
8459.21.00	Other drilling machines, other than lathes (including turning centres)	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8459.29.00	numerically controlled. Other drilling machines, other than lathes (including turning centres) for removing metal.	Taxable value	8%
8459.31.00	Other boring-milling machines, other than lathes (including turning centres) numerically controlled.	Taxable value	8%
8459.39.00	Other boring-milling machines, other than lathes (including turning centres) for removing metal.	Taxable value	8%
8459.40.00	Other boring machines other than lathes (including turning centres).	Taxable value	8%
8459.51.00	Milling machines, other than lathes (including turning centres) knee-type, numerically controlled.	Taxable value	8%
8459.59.00	Other milling machines, knee-type, other than lathes (including turning centres) for removing metal.	Taxable value	8%
8459.61.00	Other milling machines, other than lathes (including turning centres) numerically controlled.	Taxable value	8%
8459.69.00	Other milling machines, other than lathes (including turning centres) for removing metal.	Taxable value	8%
8459.70.00	Other threading or tapping machines, other than lathes (including turning	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8460.11.00	centres) for removing metal. Flat-surface grinding machine, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm, numerically controlled.	Taxable value	8%
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.	Taxable value	8%
8460.21.00	Other grinding machines other than gear 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.	Taxable value	8%
8460.29.00	Other grinding machines other than gear grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm.	Taxable value	8%
8460.31.00	Sharpening (tool or cutter grinding) machines, numerically controlled.	Taxable value	8%
8460.39.00	Other sharpening (tool or cutter grinding) machines.	Taxable value	8%
8460.40.00	Honing or lapping machines.	Taxable value	8%
8460.90.00	Other machine tools for deburring, polishing or otherwise finishing metal or cermets by means of grinding	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.		
8461.10.00	Planing machines for working metals or cermets.	Taxable value	8%
8461.20.00	Shaping or slotting machines for working metals or cermets.	Taxable value	8%
8461.30.00	Broaching machines for working metals or cermets.	Taxable value	8%
8461.40.00	Gear cutting, gear grinding or gear finishing machines for working metals or cermets.	Taxable value	8%
8461.50.00	Sawing or cutting-off machines for working metals or cermets.	Taxable value	8%
8461.90.00	Other machine tools working by removing metal or cermets, not elsewhere specified or included.	Taxable value	8%
8462.10.00	Forging or die-stamping machines (including presses) and hammers for working metal or metal carbides.	Taxable value	8%
8462.21.00	Bending, folding, straightening or flattening machines (including presses) for working metal or metal carbides, numerically controlled.	Taxable value	8%
8462.29.00	Other bending, folding, straightening	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8462.31.00	<p>or flattening machines (including presses) for working metal or metal carbides.</p> <p>Shearing machines (including presses), other than combined punching and shearing machines, for working metal or metal carbides, numerically controlled.</p>	Taxable value	8%
8462.39.00	Other shearing machines (including presses), other than combined punching and shearing machines for working metal or metal carbides.	Taxable value	8%
8462.41.00	Punching or notching machines, (including presses), including combined punching and shearing machines for working metal or metal carbides, numerically controlled.	Taxable value	8%
8462.49.00	Other punching or notching machines (including presses), including combined punching and shearing machines for working metal or metal carbides.	Taxable value	8%
8462.91.00	Hydraulic presses for working metal or metal carbides.	Taxable value	8%
8462.99.00	Other presses for working metal or metal carbides.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8463.10.00	Draw-benches for bars, tubes, profiles, wire or the like for working metal or cermets, without removing metal.	Taxable value	8%
8463.20.00	Thread rolling machines for working metal or cermets, without removing metal.	Taxable value	8%
8463.30.00	Machines tools for working wire.	Taxable value	8%
8463.90.00	Other machine-tools for working metal or cermets, without removing material.	Taxable value	8%
8464.10.00	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Taxable value	8%
8464.20.00	Grinding or polishing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Taxable value	8%
8464.90.00	Other machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Taxable value	8%
8465.10.00	Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials which can carry out different types of machining operations	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	without tool change between such operations.		
8465.91.00	Sawing machines for working wood, cork, bone, hard rubber or hard plastics or similar hard materials.	Taxable value	8%
8465.92.00	Planing, milling or moulding (by cutting) machines for working wood, cork, bone, hard rubber or hard plastics or similar hard materials.	Taxable value	8%
8465.93.00	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable value	8%
8465.94.00	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable value	8%
8465.95.00	Drilling or morticing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable value	8%
8465.96.00	Splitting, slicing or paring machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable value	8%
8465.99.00	Other machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	working wood, cork, bone, hard rubber, hard plastics or similar hard materials.		
8466.10.00	Tool holders and self-opening dieheads for machines of heading Nos. 84.56 to 84.65.	Taxable value	8%
8466.20.00	Work holders for machines of heading Nos.84.56 to 84.65.	Taxable value	8%
8466.30.00	Dividing heads and other special attachments for machine-tools for machines of heading Nos.84.56 to 84.65.	Taxable value	8%
8466.91.00	Other parts and accessories suitable for use with the machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	Taxable value	8%
8466.92.00	Other parts and accessories suitable for use solely or principally with machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	Taxable value	8%
8466.93.00	Other parts and accessories suitable for use solely or principally with machines of headings Nos. 84.56 to 84.61.	Taxable value	8%
8466.94.00	Other parts and accessories suitable	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	for use solely or principally with machines for working metal, metal carbides or cermets, without removing material.		
8467.11.00	Pneumatic tools for working in the hand, rotary type (including combined rotary-percussion).	Taxable value	8%
8467.19.00	Other pneumatic tools for working in the hand.	Taxable value	8%
8467.81.00	Chain saws for working in the hand, hydraulic or with self-contained non-electric motor.	Taxable value	8%
8467.89.00	Other tools for working in the hand, hydraulic or with self-contained non-electric motor.	Taxable value	8%
8467.91.00	Parts of chain saws.	Taxable value	8%
8467.92.00	Parts of pneumatic tools for working in the hand.	Taxable value	8%
8467.99.00	Other parts of tools for working in the hand, hydraulic or with self-contained non-electric motor.	Taxable value	8%
8468.10.00	Hand-held blow pipes for soldering, brazing or welding other than those of heading No. 85.15	Taxable value	8%
8468.20.00	Other gas-operated machinery and apparatus other than those of	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8468.80.00	heading No. 85.15 for soldering, brazing or welding. Other machinery and apparatus for soldering, brazing or welding, other than machinery and apparatus of heading No.85.15.	Taxable value	8%
8468.90.00	Parts of machinery and apparatus for soldering, brazing or welding other than parts of machinery and apparatus of heading NO.85.15.	Taxable value	8%
8474.10.00	Machinery for sorting, screening, separating or washing earth, stone, ores or other mineral substances, in solid form.	Taxable value	8%
8474.20.00	Crushing or grinding machines for earth, stone, ores or other mineral substances, in solid form.	Taxable value	8%
8474.31.00	Concrete or mortar mixers.	Taxable value	8%
8474.32.00	Machines for mixing mineral substances with bitumen.	Taxable value	8%
8474.39.00	Other mixing and kneading machines for earth, stone, ores or other mineral substances, in solid form.	Taxable value	8%
8474.80.00	Machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements,	Taxable value	8%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8474.90.00	plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand. Parts of machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid forms; parts of machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardend cements, plastering materials or other mineral products in powder or paste form; parts of machines for forming foundry moulds of sand.	Taxable value	8%
8475.10.00	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes.	Taxable value	8%
8475.21.00	Machines for making optical fibres and preforms thereof.	Taxable value	8%
8475.29.00	Other machines for manufacturing or hot working glass or glassware.	Taxable value	8%
8475.90.00	Parts of machinery for assembling electric or electronic lamps, tubes or valves or flush-bulbs; parts of machines for manufacturing or	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8477.10.00	hot working glass or glassware. Injection-moulding machines for working rubber or plastic or for the manufacture of rubber or plastic products.	Taxable value	8%
8477.20.00	Extruders for working rubber or plastics or for the manufacture of rubber or plastic products.	Taxable value	8%
8477.30.00	Blow moulding machines for working rubber or plastics or for the manufacture of rubber or plastic products.	Taxable value	8%
8477.40.00	Vacuum moulding machines and other thermoforming machines for working rubber or plastics or for the manufacture of rubber or plastic products.	Taxable value	8%
8477.51.00	Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes.	Taxable value	8%
8477.59.00	Other machinery for moulding or otherwise forming rubber or plastics.	Taxable value	8%
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	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8477.90.00	Chapter 84. Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in Chapter 84.	Taxable value	8%
8478.10.00	Machinery for preparing or making up tobacco not elsewhere specified or included in Chapter 84.	Taxable value	8%
8478.90.00	Parts of machinery for preparing or making up tobacco, not elsewhere specified or included in Chapter 84.	Taxable value	8%
8479.10.00	Machinery for public works, building or the like, not elsewhere specified or included in Chapter 84.	Taxable value	8%
8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils, not elsewhere specified or included in Chapter 84.	Taxable value	8%
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, not elsewhere specified or included in Chapter 84.	Taxable value	8%
8479.81.00	Other machines and mechanical	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8479.90.00	appliances for treating metal, including electric wire, coil-winders, not specified or included in Chapter 84. Parts of machines and mechanical appliances having individual functions, not elsewhere specified or included in Chapter 84.	Taxable value	8%
8480.10.00	Moulding boxes for metal foundry.	Taxable value	8%
8480.20.00	Mould bases.	Taxable value	8%
8480.30.00	Moulding patterns.	Taxable value	8%
8480.41.00	Injections or compression type moulds for metal or metal carbides.	Taxable value	8%
8480.49.00	Other moulds for metal or metal carbides.	Taxable value	8%
8480.50.00	Moulds for glass.	Taxable value	8%
8480.60.00	Moulds for mineral materials.	Taxable value	8%
8480.71.00	Injections or compression type moulds for rubber or plastics.	Taxable value	8%
8480.79.00	Other moulds for rubber or plastics.	Taxable value	8%
8501.10.10	Unassembled motors of an output not exceeding 37.5 W.	Taxable value	8%
8501.10.90	Assembled or partly assembled motors of an output not exceeding 37.5 W.	Taxable value	8%
8501.20.10	Unassembled Universal AC/DC motors of an output exceeding 37.5 W.	Taxable value	8%
8501.20.90	Assembled or partly assembled	Taxable value	8%

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FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8501.31.10	universal AC/DC motors of an output exceeding 37.5 W. Other unassembled DC motors and DC generators (excluding generating sets), of an output not exceeding 750 W.	Taxable value	8%
8501.31.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output not exceeding 750 W.	Taxable value	8%
8501.32.10	Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 750 W. but not exceeding 75 kW.	Taxable value	8%
8501.32.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output exceeding 750 W. but not exceeding 75 kW.	Taxable value	8%
8501.33.10	Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 75kW. but not exceeding 375 kW.	Taxable value	8%
8501.33.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	exceeding 75 kW. but not exceeding 375 kW.		
8501.34.10	Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 375 kW.	Taxable value	8%
8501.34.90	Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output exceeding 375 kW.	Taxable value	8%
8501.40.10	Other unassembled AC motors, single-phase.	Taxable value	8%
8501.40.90	Other assembled or partly assembled AC motors, single-phase.	Taxable value	8%
8501.51.10	Other unassembled AC motors, multi-phase, of an output not exceeding 750 W.	Taxable value	8%
8501.51.90	Other assembled or partly assembled AC motors, multi-phase, of an output not exceeding 750 W.	Taxable value	8%
8501.52.10	Other unassembled AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW.	Taxable value	8%
8501.52.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW.	Taxable value	8%

FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8501.53.10	Other unassembled AC motors, multi-phase, of an output exceeding 75 kW.	Taxable value	8%
8501.53.90	Other assembled or partly assembled AC motors, multi-phase, of an output exceeding 75 kW.	Taxable value	8%
8501.61.00	AC generators (alternators) excluding generating sets, of an output not exceeding 75 kVA.	Taxable value	8%
8501.62.00	AC generators (alternators) excluding generating sets, of an output exceeding 75 kVA but not exceeding 375 kVA.	Taxable value	8%
8501.63.00	AC generators (alternators) excluding generating sets, of an output exceeding 375 kVA but not exceeding 750 kVA.	Taxable value	8%
8501.64.00	AC generators (alternators) excluding generating sets, of an output exceeding 750 kVA.	Taxable value	8%
8502.11.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output not exceeding 75 kVA.	Taxable value	8%
8502.12.00	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 75	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8502.13.00	kVA but not exceeding 375 kVA. Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375 kVA.	Taxable value	8%
8502.20.00	Generating sets with spark-ignition internal combustion piston engines.	Taxable value	8%
8502.31.00	Wind powered generating sets.	Taxable value	8%
8502.39.20	Other unassembled DC generating sets.	Taxable value	8%
8502.39.30	Assembled or partly assembled solar DC generating sets.	Taxable value	8%
8502.39.90	Other assembled or partly assembled DC generating sets.	Taxable value	8%
8502.40.00	Electric rotary converters.	Taxable value	8%
8503.00.00	Parts suitable for use solely or principally with electric motors, generators and rotary converters.	Taxable value	8%
8504.10.00	Ballasts for discharge lamps or tubes.	Taxable value	8%
8504.21.00	Liquid dielectric transformers having a power handling capacity not exceeding 650 kVA.	Taxable value	8%
8504.22.00	Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA.	Taxable value	8%
8504.23.00	Liquid dielectric transformers having a power handling capacity exceeding	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8504.31.00	10,000 kVA. Other transformers having a power handling capacity not exceeding 1 kVA.	Taxable value	8%
8504.32.00	Other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA.	Taxable value	8%
8504.33.00	Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA.	Taxable value	8%
8504.34.00	Other transformers having a power handling capacity exceeding 500 kVA.	Taxable value	8%
8504.40.00	Static converters.	Taxable value	8%
8504.50.00	Other inductors.	Taxable value	8%
8504.90.00	Parts of electrical transformers, static converters and inductors.	Taxable value	8%
8505.11.00	Permanent magnets and articles intended to become permanent magnets after magnetisation, of metal.	Taxable value	8%
8505.19.00	Other permanent magnets and articles intended to become permanent magnets after magnetisation.	Taxable value	8%
8505.20.00	Electro-magnetic couplings, clutches and brakes.	Taxable value	8%
8505.30.00	Electro-magnetic lifting heads.	Taxable value	8%
8505.90.00	Electro-magnets; electro-magnetic or permanent magnet chucks, clamps and	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	similar holding devices; parts of electro-magnets, permanent magnets and permanent magnet workholders.		
8506.10.00	Primary cells and primary batteries, of manganese dioxide,	Taxable value	8%
8506.30.00	Primary cells and primary batteries, of mercuric oxide.	Taxable value	8%
8506.40.00	Primary cells and primary batteries, of silver oxide.	Taxable value	8%
8506.50.00	Primary cells and primary batteries, of lithium.	Taxable value	8%
8506.60.00	Primary cells and primary batteries, of Air-zinc.	Taxable value	8%
8514.10.00	Industrial or laboratory electric resistance heated furnaces and ovens.	Taxable value	8%
8514.20.00	Industrial or laboratory induction or dielectric furnaces and ovens.	Taxable value	8%
8514.30.00	Other industrial or laboratory electric furnaces and ovens.	Taxable value	8%
8514.40.00	Other industrial and laboratory induction or dielectric heating equipment.	Taxable value	8%
8514.90.00	Parts for industrial or laboratory electric furnaces and ovens, and industrial or laboratory induction or dielectric heating equipment.	Taxable value	8%

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FOURTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity or Value</i>	<i>Rate of Tax</i>
8515.11.00	Electric soldering irons and guns.	Taxable value	8%
8515.19.00	Other electric brazing or soldering machines and apparatus.	Taxable value	8%
8515.21.00	Electric machines and apparatus for resistance welding of metal, fully or partly automatic.	Taxable value	8%
8515.29.00	Other electric machines and apparatus for resistance welding of metal.	Taxable value	8%
8515.31.00	Electric machines and apparatus for arc (including plasma arc) welding of metal, fully or partly automatic.	Taxable value	8%
8515.39.00	Other electric machines and apparatus for arc (including plasma arc) welding of metals.	Taxable value	8%
8515.90.00	Parts of electric, laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus; parts of electric machines and apparatus for hot spraying of metals or cermets.	Taxable value	8%
8530.10.00	Electrical signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08.	Taxable value	8%
8530.80.00	Other equipment for electrical	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8530.90.00	signalling, safety or traffic control other than those of heading No.86.08. Parts of electrical signalling, safety or traffic control equipment other than parts of goods of heading No.86.08.	Taxable value	8%
8601.10.00	Rail locomotives powered from an external source of electricity.	Taxable value	8%
8601.20.00	Rail locomotives powered by electric accumulators.	Taxable value	8%
8602.10.00	Diesel-electric rail locomotives.	Taxable value	8%
8602.90.00	Other rail locomotives and locomotive tenders.	Taxable value	8%
8603.10.00	Self-propelled railway or tramway coaches, vans and trucks, other than railway or tramway maintenance or service vehicles, powered from an external source of electricity.	Taxable value	8%
8603.90.00	Other self-propelled railway or tramway coaches, vans and trucks, other than railway or tramway maintenance or service vehicles.	Taxable value	8%
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners,	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8605.00.00	testing coaches and track inspection vehicles). 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 railway or tramway maintenance or service vehicles.	Taxable value	8%
8606.10.00	Railway tank wagons and the like, not self propelled.	Taxable value	8%
8606.20.00	Insulated or refrigerated railway or tramway vans and wagons, not self-propelled, other than tank wagons and the like.	Taxable value	8%
8606.30.00	Self-discharging railway or tramway vans and wagons, not self-propelled, other than insulated or refrigerated railways or tramway vans and wagons including tank wagons and the like.	Taxable value	8%
8606.91.00	Railway or tramway goods vans and wagons, not self-propelled, covered and closed.	Taxable value	8%
8606.92.00	Railway or tramway goods vans and wagons, not self-propelled, open, with non-removable sides of a height	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
8606.99.00	exceeding 60 cm. Other railway or tramway goods vans and wagons, not self-propelled.	Taxable value	8%
8607.11.00	Driving bogies and bissel-bogies.	Taxable value	8%
8607.12.00	Other bogies and bissel-bogies.	Taxable value	8%
8607.19.00	Axles, wheels and parts thereof; parts of bogies and bissel bogies.	Taxable value	8%
8607.21.00	Air brakes and parts thereof, of railway or tramway locomotives or rolling stock.	Taxable value	8%
8607.29.00	Other brakes and parts thereof, of railway or tramway locomotives or rolling stock.	Taxable value	8%
8607.30.00	Hooks and other coupling devices, buffers, and parts thereof, of railway or tramway locomotives or rolling stock.	Taxable value	8%
8607.91.00	Other parts of railway or tramway locomotives.	Taxable value	8%
8607.99.00	Other parts of rolling- stock.	Taxable value	8%
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	Taxable value	8%

FOURTH SCHEDULE (Contd.)

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	installations, airfields; parts of the foregoing.		
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	Taxable value	8%
8701.30.00	Track-laying tractors.	Taxable value	8%
8803.10.00	Propellers and rotors and parts thereof for aircraft.	Taxable value	8%
8803.20.00	Under-carriages and parts thereof for aircraft.	Taxable value	8%
8904.00.00	Tugs and pusher crafts.	Taxable value	8%
8905.10.00	Dredgers.	Taxable value	8%
8905.20.00	Floating or submersible drilling or production platforms.	Taxable value	8%
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.	Taxable value	8%
8907.10.00	Inflatable rafts.	Taxable value	8%
8907.90.00	Other floating structures (for example, tanks, coffer-dams, landing-stages, buoys and beacons).	Taxable value	8%
8908.00.00	Vessels and other floating structures for breaking up.	Taxable value	8%
9405.50.30	Locomotive and railway rolling stock	Taxable value	8%

FOURTH SCHEDULE (Contd.)

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Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
	lanterns.		

PART III

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

Description of service	Rate of tax
Restaurant services including bar and beverage services, supplied by a restaurant owner or operator.	8%

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FIFTH SCHEDULE

(s.22)

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

SECOND SCHEDULE

(s.2(1))

EXEMPT GOODS

PART I

1. Delete the following tariff numbers and the descriptions thereof -

<i>Tariff No.</i>	<i>Tariff Description</i>
2304.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from extraction of ground-nut oil.
2306.10.00	Oil-cake and other solid residues of cotton seeds whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.
2306.20.00	Oil-cake and other solid residues of linseed whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.
2306.30.00	Oil-cake and other solid residues of sunflower seeds whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.

FIFTH SCHEDULE-(Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
2306.40.00	Oil-cake and other solid residues of rape or colza seeds whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.
2306.50.00	Oil-cake and other solid residues of coconut or copra whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.
2306.60.00	Oil-cake and other solid residues of palm nuts or kernels, whether or not ground or in the form of pellets; resulting from the extraction of vegetable fats or oils.
2306.70.00	Oil-cake and other solid residues of maize (corn) germ, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils.
2306.90.10	Oil-cake and other solid residues of sesame seeds, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils.
2306.90.90	Other oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats and oils.

2. Insert the following tariff numbers and the descriptions thereof in their correct numerical order.

<i>Tariff No.</i>	<i>Tariff Description</i>
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FIFTH SCHEDULE - (Contd.)

Tariff No.	Tariff Description
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%.
0402.29.10	Other milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content, by weight, 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.
1001.10.00	Durum wheat.
1001.90.00	Other wheat and meslin.
1005.90.00	Other maize (corn).
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.
1101.00.10	Wheat flour.
1102.20.00	Maize (corn) flour.
1905.90.30	Ordinary, gluten or unleavened bread.

SIXTH SCHEDULE

(s.24)

1996

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

FOURTH SCHEDULE
DESIGNATED GOODS

(s.2(1)).

Delete the existing item 2 and insert the following new item -

2. Taxable goods classified under the tariff numbers set out in Chapters 1 to 21 of the First Schedule to the Customs and Excise Act excluding the following -

<i>Tariff No.</i>	<i>Tariff Description</i>
2009.11.00	Orange juice, frozen.
2009.19.00	Other orange juice.
2009.20.00	Grapefruit juice.
2009.30.00	Other juices of single citrus fruit.
2009.40.00	Pineapple juice.
2009.50.00	Tomato juice.
2009.60.00	Grape juice (including grape must).
2009.70.00	Apple juice.
2009.80.10	Passion fruit juice.
2009.80.20	Black currant juice.
2009.80.90	Other juices of single fruit or vegetables.
2009.90.00	Mixtures of juices.
2106.90.30	Flavoured or coloured sugars, syrups and molasses.
2106.90.40	Compound alcoholic preparations of a kind used for the manufacture of beverages.

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No. 8

SEVENTH SCHEDULE

(s.25)

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

No. 8

FIFTH SCHEDULE

S.8(2)(3).

PART B - ZERO-RATED GOODS

1. Insert the following new tariff number and the corresponding description, quantity, value and rate of tax immediately after the tariff number "3702.10.00".

Tariff No.	Tariff Description	Quantity or Value	Rate of Tax
3808.10.20	Mosquito coils, chips, mats and similar insecticidal products designed for use by burning or heating.	Taxable Value	zero

2. Delete the following tariff numbers, and their corresponding descriptions, quantity or value and rates of tax -

0401.10.00	0401.20.00	0401.30.00	0402.29.10	0402.99.10	1001.10.00	1001.90.00
1005.90.00	1006.20.00	1006.30.00	1006.40.00	1101.00.10	1102.20.00	1905.90.30

Finance
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1996

EIGHTH SCHEDULE

(s.27)

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

Delete the Seventh Schedule and insert the following -

SEVENTH SCHEDULE

(s.2.)

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 therein prescribed details:

Provided that where cash sales are made from retail premises and subject to conditions prescribed by the Commissioner, a registered person may issue simplified tax invoices including prescribed information and in cases where cash sales to any one person in any day do not exceed five hundred shillings he may use other methods of accounting for tax.

2. Notwithstanding the provisions of paragraph 1, every registered person who makes a taxable supply shall furnish the purchaser at the time of the supply and upon payment for the supply a tax invoice in respect of the supply and shall include therein the prescribed details.

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

4.(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) Any person who issues an invoice in contravention of subparagraph (1) shall be guilty of an offence, and any tax shown thereon shall become due and payable to the commissioner within seven days of the date of the invoice.

5.(1) Any person who fails to comply with the requirements of paragraph 1 or 2 shall be guilty of an offence and any goods in connection with which the offence was committed shall be liable to forfeiture.

EIGHTH SCHEDULE - (Contd.)

(2) Notwithstanding the provisions of subparagraph(1), any person who fails to comply with the provisions of paragraph 1 or 2 shall be liable to pay a default penalty of not less than ten thousand shillings but not exceeding two hundred thousand shillings.

6.(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) Any person who fails to keep records as prescribed under subparagraph (1) shall be liable to pay a default penalty of not less than ten thousand shillings but not exceeding two hundred thousand shillings.

(3) Every person required by subparagraph (1) to keep records shall at all reasonable times make them available to an authorized officer and shall give the officer every facility necessary to inspect the records.

(4) Any person who contravenes subparagraph (3) shall be guilty of an offence.

7. Every registered person shall, not later than the twentieth 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.

8. A return sent by a registered person by post shall be deemed to have been received by the Commissioner on the post mark date provided that the envelope containing the return is sent on or before the 15th day of the month referred to in paragraph 7:

Provided that if the post mark date is not legible, the return shall be deemed to have

EIGHTH SCHEDULE - (Contd.)

been received by the Commissioner within three working days before the date of receipt

9.(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) Any registered person who fails to submit a return as required under subparagraph (1) within the period allowed shall be liable to a default penalty of ten thousand shillings:

Provided that a registered person who submits a return within the period allowed under paragraph 7 but fails to pay the tax as required under section 13 shall be liable to a default penalty of ten thousand shillings.

(3) 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.

NINTH SCHEDULE

(s.28)

placement of the Eighth Schedule to the Value Added Tax Act, Cap.476)

ste the Eighth Schedule and insert the following -

EIGHTH SCHEDULE

(s.8(2)(3))

PART A - PUBLIC BODIES, PRIVILEGED PERSONS AND INSTITUTIONS WITH ZERO-RATED STATUS ON IMPORTS AND PURCHASES

Taxable goods shall be zero-rated when imported or purchased before clearance through the customs or purchased before the imposition of tax by or on behalf of the following public bodies, privileged persons and institutions subject to the limitations specified in this Schedule:

1. *The President*

Goods for use by the President.

2. *The Kenya Armed Forces*

All goods, including materials, supplies, equipment, machinery and motor vehicles for the official use of the Kenya Armed Forces.

3. *Commonwealth and Other Governments.*

(1) Goods consigned to officers or men on board a naval vessel belonging to another Commonwealth Government for their personal use or for consumption on board such a vessel.

(2) Goods for the use of any of the armed forces of any allied power.

4. *Diplomatic Privileges*

(1) Goods for the official use of the United Nations or its specialized agencies or any Commonwealth high commission or of any foreign embassy, consulate or diplomatic mission.

(2) Goods for the use of a high official of the United Nations or its specialized agencies or a member of the diplomatic staff of any Commonwealth or foreign country, where specific provision for such zero-

NINTH SCHEDULE - (Contd.)

Commonwealth or foreign country, where specific provision for such zero-rated status is made by the Minister responsible for foreign affairs.

(3) On first arrival in Kenya or within ninety days of the date of arrival, the household and personal effects, including one motor vehicle, imported or purchased by an employee of the United Nations or of its specialized agencies, a Commonwealth high commission, or a foreign embassy, consulate or diplomatic mission where the employee -

(a) is not engaged in any other business or profession in Kenya; and

(b) has not been granted a zero-rated status under item 5(1) and (2) under this Part, or item 6(3) of Part B, of this Schedule.

5. Aid Agencies

(1) Household and personal effects of any kind including one motor vehicle imported or purchased by entitled personnel or their dependants within ninety days of their first arrival in Kenya, or such longer period, not exceeding three hundred and sixty days from the date of arrival, as may be approved by the Treasury in specific cases, where the entitled personnel and their dependants have not been granted zero-rated status under item 4(3) of this Part, or item 6(3) of Part B, of this Schedule:

Provided that this zero-rated status shall apply to entitled personnel who may have arrived for a new contract, notwithstanding their previous residential status in Kenya while in execution of another aid project, and provided that each contract is for a term of not less than two years.

(2) One motor vehicle which the Commissioner is satisfied is imported or purchased as replacement for a motor vehicle originally imported or purchased under paragraph (1) which has been written off due to accident, fire or theft where the Minister's written approval of such importation or purchase is obtained:

Provided that the tax shall be payable at the appropriate rate if the goods referred to in paragraphs (1) and (2) of this item are disposed of locally, unless they are sold to persons or a body entitled to purchase such goods without the payment of tax.

NINTH SCHEDULE - (Contd.)

6. The East African Development Bank

Goods and equipment imported by the East African Development Bank for its official use.

7. The War Graves Commission

Goods, including official vehicles but not including office supplies and equipment or the property of the Commission's staff, for the establishment and maintenance of war cemeteries by the Commonwealth War Graves Commission.

8. The British Council

Goods for use by the British Council which are or will be a charge against the funds of the Council, not including goods for resale or for the personal use of the staff of the Council.

9. Charitable Institutions

(1) Goods, being *bona fide* gifts -

(a) which the Commissioner is satisfied are imported or purchased by or consigned to charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act, and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work in charitable institutions, provided that the Treasury has given its approval in writing where the tax would exceed Sh. 40,000;

(b) consigned to or imported or purchased by any organizations if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such, or which are exempted from registration, by the Registrar of Societies under section 10 of the Societies Act, and approved by the Commissioner of Social Services for free distribution to poor and needy persons or for use in medical treatment or rehabilitation work provided that the Treasury has given its approval in writing where the tax would exceed Sh. 40,000.

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NINTH SCHEDULE - (Contd.)

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(c) including equipment, motor vehicles, vessels and aircraft, consigned to or imported by any organization, if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such, by the Registrar of Societies under section 10 of the Societies Act, and approved by the Commissioner of Social Services for use by the charitable organization in medical treatment or rehabilitation work, provided that the Treasury has given its approval in writing where the tax exceeds Sh. 40,000.

(2) Goods consigned to or purchased by the St. John Ambulance for use in its activities and for first aid training.

(3) (a) Goods consigned to or purchased by the Kenya Red Cross for free distribution in relief work, subject to such limitations and conditions as the Commissioner may impose; and

(b) equipment, motor vehicles and aircraft donated for alleviation of hardship or disaster, subject to such limitations and conditions as the Commissioner may impose, provided the Treasury has given its approval in writing where the tax exceeds Sh. 40,000.

(4) Articles or equipment not intended for resale and not including consumable stores or provisions, for use by the Missions to Seamen or other similar organizations approved for the purpose of this paragraph by the Minister, subject to such limitations and conditions as the Commissioner may impose.

(5) Foodstuffs, vehicles, equipment and other commodities imported or purchased for the National Freedom from Hunger Committee in Kenya exclusively for use in connection with the official activities of the National Freedom from Hunger Campaign of Kenya.

10. Youth Associations

Uniforms and appointments for the use of the Boy Scout, Girl Guide or other similar associations.

NINTH SCHEDULE - (Contd.)

11. Disabled and Physically Handicapped Persons

Materials, articles and equipment, including motor vehicles, which the Commissioner is satisfied are specially designed for the use of disabled and physically handicapped persons, provided that where the tax exceeds ten thousand shillings, the Commissioner shall first obtain approval in writing from the Treasury.

12. Blind Persons

Materials and articles specially designed for the educational, scientific or cultural advancement of the blind for the use of an organization approved by the Government for the purpose of zero rating.

13. The President's Award Scheme

Badges and record books for use exclusively in the President's Award Scheme.

14. The Desert Locust Control Organization and International Red Locust Control.

(1) Goods, including motor vehicles, scientific equipment, apparatus, chemicals, petroleum fuels and other materials imported or purchased by the Desert Locust Control Organization for East Africa for its official use or for the personal use of such members of that organization as may be declared to be entitled officers by the Ministry responsible for foreign affairs.

(2) One motor vehicle imported or purchased within three months of first arrival in Kenya by an entitled officer of the Desert Locust Control Organization for his personal use.

(3) Goods imported or purchased for the official use of the international Red Locust Control Organization for Central and Southern Africa.

15. The Navy, Army and Air Force Institute and the Armed Forces Canteen Organization

Goods for the Navy, Army and Air Force Institute and the Armed Forces

NINTH SCHEDULE - (Contd.)

Canteen Organization, subject to such limitations and conditions as the Commissioner may specify, provided that such goods are marked with the inscription "NAAFI" or "AFCO", as the case may be, or where it is unsuitable to mark the goods, the containers, bags or packets thereof shall be so marked.

16. *The Agricultural Society of Kenya*

Rosettes and badges imported or purchased by the Agricultural Society of Kenya for use at the Nairobi International Show, the Agricultural Society of Kenya branch shows, national ploughing championships, farm competitions and by Young Farmer's clubs.

17. *The Wellcome Trust*

(1) All equipment and drugs imported or purchased by the Wellcome Trust, with the prior approval of the Ministry of Health, for use in connection with medical research.

(2) Motor vehicles imported or purchased by the Wellcome Trust, with the prior approval of the Ministry of Health and paid for by the Trust, for use by personnel of the science laboratories operated by the Trust.

18. *The African Medical and Research Foundation*

Bona fide gifts, or materials and equipment, consigned to or purchased by the African Medical and Research Foundation including-

- (1) high frequency single side band radio transceivers, spares and accessories; antenna materials and fittings, radio alert alarm transmitter receivers and accessories;
- (2) filming materials, strip slide projectors and surgical instruments;
- (3) drugs;
- (4) aircraft, aircraft equipment and spares, but not including (either as gifts or otherwise) motor vehicles;

NINTH SCHEDULE - (Contd.)

Provided that materials and equipment specified in paragraphs (1), (2) and (3) shall be for the sole use of the above Foundation or for loan to hospitals and clinics but not for the purpose of distribution to any person or institution by way of gift.

19. Museum Exhibits and Equipment

(1) Museum and natural history exhibits and specimens and scientific equipment for public museums; and

(2) Chemicals, reagents, films, film strips and visual aids equipment, the importation of which is approved in writing by the Treasury, imported or purchased prior to clearance through customs by the National Museums.

20. Members of the National Assembly

One motor vehicle (excluding a bus and a mini-bus of seating capacity of more than 13 passengers and a load carrying vehicle of a load carrying capacity exceeding two tonnes) imported or purchased prior to clearance through the customs by a Member of the National Assembly subject to a written recommendation of the Clerk of the National Assembly:

Provided that the zero rating under this item shall apply only once in every parliamentary term.

21. Returning Kenya Government's Foreign Missions Personnel

One personal motor vehicle (excluding buses and mini-buses of seating capacity of more than 13 passengers and a load carrying vehicle of a load carrying capacity exceeding two tonnes) imported by an officer or his spouse returning from a posting in Kenya's missions abroad and which is not zero-rated under item 6(4) of Part B of this Schedule:

Provided that the zero-rating under this item shall not apply -

(a) unless the public officer is recalled by the Government before he completes his normal tour of duty;

(b) unless, in the case of an officer's spouse, the spouse had

NINTH SCHEDULE - (Contd.)

accompanied the officer in the foreign mission and is returning with the officer;

(c) to an officer who has been recalled for re-posting to another mission outside Kenya;

(d) unless the motor vehicle was ordered for or purchased prior to such recall;

(e) unless the zero-rating is approved in writing by the Treasury;

(f) if the officer or the spouse has either enjoyed a similar privilege within the previous four years from the date of importation or has imported a motor vehicle free of tax under item 6(4) of Part B of this Schedule.

22. Safari Rally Drivers

(1) One motor vehicle for each Safari Rally driver and spare parts specified in paragraph (2), which-

(a) are imported or purchased prior to clearance through customs for use in the Safari Rally;

(b) having been temporarily imported under section 143 of the Customs and Excise Act for use in the Safari Rally, are purchased during the period of temporary importation by a rally driver resident in Kenya for use in the Safari Rally;

(c) having been imported under conditions whereby they have been zero rated under this Schedule, or whereby remission or refund of tax has been granted by the Minister, are purchased by a rally driver resident in Kenya for use in the Safari Rally; and

(d) in the case of vehicles only, are assembled in Kenya and purchased by a rally driver for use in the Safari Rally.

(2) Paragraph (1) shall apply to the following spare parts imported by a rally driver for use in the Safari Rally-

NINTH SCHEDULE - (Contd.)

(a) one engine assembly complete, or such individual parts making up one engine as the rally driver requires, including, in either case, a starter motor, alternator and clutch;

(b) one gear box assembly complete;

(c) one differential assembly and one front and rear axle assembly, or such individual parts making up one front and rear axle assembly as the rally driver requires;

(d) not more than four front suspension assemblies, or such individual parts making up those assemblies as the rally driver requires;

(e) not more than two sets of rear shock absorbers;

(f) not more than twelve rally type rims; and

(g) not more than thirty rally tyres.

(3) Zero rating under paragraph (1) is made on the conditions that-

(a) it applies only to motor vehicles and parts imported or purchased for use by *bona fide* rally drivers resident in Kenya who have been approved and recommended to the Minister, or person authorized by him in writing, by the Safari Rally Limited and accepted as such by him;

(b) the Minister, or a person authorized by him in writing, shall issue to the Commissioner his written approval for the zero rating in each case;

(c) where the motor vehicles or parts cease to be used, or, in the case of parts, to be assigned for use, for Safari Rally purposes, or are disposed of in Kenya to persons not entitled to zero rating, or remission of tax, tax shall, subject to paragraph (5), immediately become payable at the appropriate rate.

(4) Nothing in paragraph (3) (a) or (c) shall prevent a motor vehicle or spare parts from being used in other rallies in Kenya.

NINTH SCHEDULE - (Contd.)

(5) Where a motor vehicle has been kept in Kenya in compliance with the conditions specified in this item, and in particular has been entered for, and has taken part in, each Safari Rally during the period of three years from the date of importation, it may thereafter be sold without payment of tax.

23. Kenya Police, Administration Police and Kenya Prisons

Equipment, machinery and motor vehicles, including aircraft and vessels imported or purchased for the official use of the Kenya Police, Administration Police and Kenya Prisons.

24. University Lecturers

(1) One motor vehicle (excluding a bus or a mini-bus of a seating capacity of more than 13 passengers or a goods carrying vehicle of a load carrying capacity exceeding two tonnes) imported or purchased by a university lecturer (or the equivalent grade) of a university approved by the Minister, in consultation with the Minister for the time being responsible for education, whose terms of employment are permanent or who is engaged on contract terms of not less than three years in aggregate;

Provided that-

(a) the zero-rating under this item shall apply once in every four years; and

(b) any beneficiary to this zero-rating who leaves the university service within three years from the date of acquisition of the vehicle shall be required to pay the taxes due on the vehicle unless termination of employment is for reason of death or retirement provided the retiree has at least four years of service.

(2) For the purposes of paragraph (1)-

"lecturer" means a person on the staff of a university who is a full professor, associate professor, senior lecturer, lecturer or a person who holds any other teaching or research post; and

"equivalent grade" means a teaching or research post at a university

NINTH SCHEDULE - (Contd.)

which the council has recognized as having similar academic status as a lecturer.

25. Kenya Olympic Team

Equipment imported under written authority by the Permanent Secretary to the Treasury by or on behalf of the Ministry for the time being responsible for sports for the sole use of the Kenya Olympic Team.

26. Registered Manufacturers in Customs Bonded Factories

Taxable goods imported by registered manufacturers approved by the Treasury, which are used in, wrought into or attached to goods manufactured by them for sale in the course of manufacture in a customs bonded factory.

27. Personal Computers Imported by Students

One personal computer with or without one printer as an accessory imported by a student returning from a study course outside Kenya of not less than two hundred and seventy days.

28. Permanent Secretaries, Provincial Commissioners and Judges

One motor vehicle (excluding buses and mini-buses of more than 13 passengers and load carrying vehicles of a load carrying capacity exceeding two tonnes) imported or purchased prior to clearance through Customs by a Permanent Secretary or a Provincial Commissioner or a Judge, subject to the written recommendation of the Permanent Secretary, Secretary to the Cabinet and Head of the Civil Service in the case of a Permanent Secretary or a Provincial Commissioner and the Chief Justice in the case of a Judge:

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

29. Aga Khan Development Network

Materials and equipment, including motor vehicles imported pursuant to the accord of co-operation for development, between the Government and the Aga Khan Development Network, subject to the written authority of the

NINTH SCHEDULE (Contd.)

Permanent Secretary to the Treasury.

PART B - SPECIAL GOODS SUBJECT TO ZERO-RATING

The following goods imported or purchased before clearance through the customs or purchased before payment of tax generally shall be zero rated:

1. Aircraft Operations

Any of the following goods which are imported or purchased for use by any airline designated under an air service agreement between the Government and a foreign government-

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

(2) kerosene and aviation spirit solely for use in aircraft engines.

2. Deceased Persons' Effects

Used personal effects, subject to such limitations as the Commissioner may impose, which are not for resale and have been the property of a deceased person and have been inherited or bequeathed to the person to whom they are consigned.

3. Films and Plates

(1) Film strips and slides of a scientific, educational or religious nature.

(2) Cinematograph films; exposed and developed, of a scientific, technical or educational nature for exhibition solely to or by scientific or technical societies or in educational institutions, or for exhibition free of charge solely for the purpose of training.

NINTH SCHEDULE - (Contd.)

(3) Any unexposed sensitised films imported or purchased by a person licensed by the Ministry of Information and Broadcasting to shoot films in Kenya.

(4) Photographic plates, perforated or unperforated film, exposed and developed, negative or positive, including cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive, having only personal or sentimental value to the importer and not for sale.

4. Film Projectors

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

5. Life Saving Apparatus

Life-belts, lifebuoys and other life saving equipment.

6. Passengers' Baggage

Goods imported by passengers arriving from places outside Kenya subject to the limitations and conditions specified in the following paragraphs.

(1) The goods shall be -

(a) the property of and accompany the passenger, except as provided in paragraph (8);

(b) for the personal or household use of the passenger in Kenya;

(c) of such kinds and in such quantities as the proper officer may allow.

(2) Notwithstanding paragraph (1)(c), the following goods shall not be zero-rated under this item -

NINTH SCHEDULE - (Contd.)

(a) alcoholic beverages of all kinds, perfumed spirits and tobacco and manufactures thereof except as provided in paragraph (7);

(b) fabrics in the piece;

(c) motor vehicles except as provided in paragraphs (3) and (4);

(d) any trade goods, or goods for sale or disposal to other persons;

(e) aircraft and vessels of all kinds;

(f) motor vehicles imported for temporary use or purpose including those imported in transit or transshipment under the Customs and Excise Act.

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(3) Subject to paragraphs (1) and (2), the following goods may be zero-rated under this item when imported as baggage by a person on first arrival in Kenya whom the proper officer is satisfied is *bona fide* changing residence from a place outside Kenya to a place within Kenya, where that person has neither been granted zero-rating under this paragraph nor resided in Kenya before his arrival other than on temporary non-resident visits -

(a) wearing apparel;

(b) personal or household effects of any kind which were for his personal or household use in his former place of residence;

(c) one motor vehicle (excluding buses or minibuses of seating capacity of more than 13 passengers or load carrying vehicles of a load carrying capacity exceeding two tonnes) owned by the person and registered either in his name or in the name of his spouse or in both names and used by him outside Kenya for at least ninety days (excluding the period of voyage in the case of shipment):

Provided that -

(i) the person has attained the age of eighteen years; and

(ii) notwithstanding the definition of "owner" in section 2 of

NINTH SCHEDULE - (Contd.)

the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either that the motor vehicle is registered in the name of his spouse or in both his name and that of his spouse or, where the motor vehicle is purchased on hire purchase terms the first instalment in respect thereof was paid and delivery taken at least ninety days prior to importation, shall qualify for zero-rating under this item.

(4) Subject to paragraphs (1), (2) and (5), the following goods may be zero-rated under this item when imported as baggage by a person whom the proper officer is satisfied is *bona fide* changing his residence from a place outside Kenya to a place within Kenya where that person has been residing outside Kenya for a period of at least two years and has neither been granted zero-rating under this paragraph nor resided in Kenya for a period or periods amounting in aggregate to ninety days or more within the two years immediately before his arrival or return to Kenya -

(a) wearing apparel;

(b) personal or household effects of any kind which were for his personal or household use in his former place of residence;

(c) one motor vehicle (excluding buses and minibuses of a seating capacity of more than 13 passengers and load carrying vehicles of load carrying capacity exceeding two tonnes) owned by the person and registered in his name or in the name of his spouse or in both names and used by him outside Kenya for at least three hundred and sixty days (excluding the period of the voyage in case of shipment):

Provided that -

(i) the person has attained the age of eighteen years; and

(ii) notwithstanding the definition of "owner" in section 2 of the Act, only the registered owner of a motor vehicle, or a person who satisfies the Commissioner either that the motor vehicle is registered in the name of his spouse or in both his name and that of his spouse or, where the motor vehicle is

NINTH SCHEDULE - (Contd.)

purchased on hire purchase terms the first instalment in respect thereof was paid and delivery taken at least three hundred and sixty days prior to importation, shall qualify for zero-rating under this item.

(5) The Commissioner may waive the ninety days condition referred to in paragraph (4) in respect of any period not exceeding three hundred and sixty days spent in Kenya, if he is satisfied -

(a) that the goods are imported by sportsmen who are recalled to participate or to represent Kenya in national or international sports competitions, subject to confirmation to that effect by the Permanent Secretary in the Ministry for the time being responsible for sports; or

(b) that the goods are imported by students who in the course of study in recognised educational institutions return to Kenya to carry out research, subject to confirmation by the sponsor and the educational institution, and on production of written approval by the Permanent Secretary in the Office of the President that the research is authorised.

(6) Subject to the provisions of paragraphs (1) and (2), the following goods may be zero-rated under this item when imported as baggage by a person whom the proper officer is satisfied is making a temporary visit not exceeding three months to Kenya -

(a) non-consumable goods imported for his personal use during his visit which he intends to take out with him when he leaves Kenya at the end of his visit;

(b) consumable provisions and non-alcoholic beverages in such quantities and of such kinds as are in the opinion of the proper officer consistent with his visit.

(7) Subject to paragraphs (1) and (2), the following goods may be zero-rated under this item when imported as baggage by a person whom the proper officer is satisfied is a resident of Kenya returning from a visit to any place outside Kenya and who is not changing residence in accordance with paragraphs (3) and (4) -

NINTH SCHEDULE - (Contd.)

(a) wearing apparel;

(b) personal and household effects which have been in his personal use or household use, but not including bicycles, cine or still projectors, record players, amplifiers, loudspeakers, gramophones, gramophone records, refrigerators, refrigeration equipment, cookers, typewriters, cassettes, tapes, sound recording machines, tuners, radio and television receiving sets, radiograms; telephones, fax machines, photocopier, video recording or reproducing apparatus, computer, computer diskettes, office machines, stationery, or consumable provisions;

(c) instruments and tools for his personal use in his profession or trade.

(8) (a) Subject to paragraph (1) and to subparagraph (b) of this paragraph, tax shall not be levied on the following goods imported by, and in the possession of a passenger -

(i) spirits (including liqueurs) not exceeding one litre or wine not exceeding two litres;

(ii) perfume and toilet water not exceeding in all one half litre, of which not more than a quarter may be perfume;

(iii) cigarettes, cigars, cheroots, cigarillos, tobacco and snuff not exceeding in all 250 grams in weight;

(b) these tax free allowances shall be granted only to passengers who have attained the age of eighteen years.

(9) Subject to paragraphs (1) and (2), the zero-rating granted in accordance with paragraphs (3), (4) and (6) may be allowed in respect of baggage imported within ninety days of the date of arrival of the passenger or such longer period, not exceeding three hundred and sixty days from such arrival, as the Commissioner may allow, and the tax free allowance granted in accordance with paragraph (8) shall not be allowed in respect of goods specified in that paragraph imported in unaccompanied baggage.

NINTH SCHEDULE - (Contd.)

(10) Where any person who has been granted zero-rating under paragraph (3) or (4), changes his residence to a place outside Kenya within ninety days from the date of his arrival, he shall export his personal or household effects within thirty days, or such further period not exceeding sixty days, from the date he changes residence to the place outside Kenya as the Commissioner may allow, otherwise tax becomes due and payable from the date of importation.

7. Printed Matter

(1) Carnets de passage, pass sheets and similar international temporary importation forms; posters, framed or unframed, unframed photographs and photographic enlargements and printed window transparencies advertising the tourist attractions of foreign countries provided that such goods are for free distribution and do not contain more than twenty-five percent private commercial advertising.

(2) Photographs of personal and sentimental value only which are imported into Kenya and not for resale by the person importing them or by any other person.

8. Protective Apparel, Clothing Accessories and Equipment

Articles of apparel, clothing accessories and equipment specially designed for safety or protective purposes in industry or public undertakings, including hospitals but not including articles of general use; safety belts and crash helmets.

9. Ships and Other Vessels

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

(2) Lighthouses, buoys and other non-portable accessories imported or purchased for installation to guide vessels.

NINTH SCHEDULE - (Contd.)

10. Fuel for Coasting Vessels

Light amber mineral fuel oil for use in high-speed engines shipped as stores in quantities approved by the Commissioner in any coasting vessels of not less than 10 tons register.

11. Motor Vehicle Speed Governors and Speed Recording Devices and Accessories

(1) Motor vehicle speed governors which the Commissioner is satisfied are of a kind specially designed to automatically control or limit the speed of motor vehicles to pre-determined levels.

(2) Motor vehicle speed recording devices and accessories which the Commissioner is satisfied are of a kind specially designed for recording, reading and calibrating ignition keys and speed recording devices.

12. Materials and Equipment for use in the Construction of Tourist Hotels Financed from External Sources

All materials and equipment, excluding vehicles, the importation of which is approved by the Permanent Secretary to the Treasury, for use in the construction of a tourist hotel financed from external sources, subject to the production of such evidence as the Commissioner may require as to the quantity, quality and type of goods required from the project.

13. Shade Netting for Agricultural or Horticultural use

Shade netting for materials of plastics recommended by the Director of Agriculture as being solely for use as shading for plants or agricultural and horticultural produce and in such quantities as the Commissioner may allow.

14. Reinforced Polyvinyl Chloride (P.V.C.) or Reinforced Polyethylene for Agricultural or Horticultural Use

Reinforced sheeting of polymers of vinyl chloride (P.V.C) or of polyethylene which the Commissioner is satisfied upon recommendation by the Director of Agriculture that they are for agricultural or horticultural use and in such quantities as the Commissioner may allow.

NINTH SCHEDULE - (Contd.)

15. Goods Acquired Through Raffles

Goods including motor vehicles acquired by a winner through a raffle approved by the Betting Control and Licensing Board and which had hitherto been donated tax free or under a zero-rating order made under this Act, to a charitable or non-profit making organization approved by the Government, but tax shall be payable upon the winner of the raffle disposing of the goods or vehicles to a non-privileged person.

16. Jet Fuel and Aviation Spirit

Jet fuel or aviation spirit for use by cargo carriers uplifting only goods for export from Kenya.

17. Diagnostic Reagents

Diagnostic reagents recommended by the Director of Medical Services or the Director of Veterinary Services and approved by the Treasury for use in hospitals and clinics subject to such limitations as the Commissioner may impose.

18. Packing Materials for Famine Relief Goods

Sacks and bags imported on recommendation by the Drought Recovery Programme, Office of the President, and approved by the Treasury for packing or bagging famine relief grains at ports of importation between February, 1994 and June, 1995.

19. Dentists' Chairs

One dentist chair which the Commissioner is satisfied is imported by a dental surgeon registered by the Medical Practitioners and Dentists Board for his professional use, once in every three years.

20. High Density Polyethylene (H.D.P.E.) Sheetings

High Density Polyethylene (H.D.P.E.) sheetings imported in rolls, which the Commissioner is satisfied, upon recommendation by the Director of Agriculture that they are for use in lining dams in a farm, and in such

NINTH SCHEDULE - (Contd.)

quantities as the Commissioner may allow.

21. Rewards Earned by Kenyan Sportsmen

Goods including one motor vehicle (excluding buses and minibuses of seating capacity of more than 13 passengers and load carrying vehicles of load capacity exceeding two tonnes) imported under written authority of the Permanent Secretary to the Treasury on the recommendation of the Commissioner responsible for sports and games, by a returning Kenyan sportsman (excluding rally drivers), and upon the production of a certificate issued by a national or internationally recognised sports organization that the goods have been received as his or part of his award.

22. Raw Materials for Manufacture of Medicaments

Raw materials which the Commissioner is satisfied are for the sole use in the manufacture of medicaments by manufacturers approved and listed in the Gazette by the Permanent Secretary to the Treasury in consultation with the Director of Medical Services or the Director of Veterinary Services.

23. Containers

(1) Imported containers specially designed for repetitive use, printed or inscribed with the name of a foreign buyer of Kenyan produce, for packing and exporting Kenyan produce.

(2) Imported containers which the Commissioner, on the recommendation of the Director of Veterinary Services, is satisfied are specially designed for storing semen for artificial insemination.

24. Contraceptives

Contraceptives imported by, or on behalf of, or consigned to the Ministry of Health and the Family Planning Association of Kenya or any other agency approved by the Minister for Finance, for sole use in family planning activities in Kenya, including contraceptive pills, creams, jellies, foams, foaming tablets, condoms, diaphragms, loops, and other forms of oral contraceptives.

NINTH SCHEDULE - (Contd.)

25. Equipment for Electric Power Generation

Capital equipment, excluding motor vehicles and office equipment, for privately financed electric power generation projects with capacity to sell electricity into the national grid:

Provided that the zero-rating granted under this item shall, unless earlier revoked, expire on 31st December, 1999.

PART C - SPECIAL PRIVILEGES TO PERSONS WITH DIPLOMATIC PRIVILEGES

Cap.179. Persons with diplomatic privileges under the Privileges and Immunities Act certified by the Minister for the time being responsible for foreign affairs subject to such conditions as the Commissioner may require.

PART D - SPECIAL GOODS SUBJECT TO ZERO-RATING WHEN MANUFACTURED OR PURCHASED BY SPECIFIED MANUFACTURERS

The following goods shall be zero-rated when manufactured or purchased by a manufacturer who manufactures goods indicated therein provided the Commissioner has issued a certificate of zero-rating -

Packing materials to be used for production of, and packing of, seeds and seedlings for sowing printed with the name of the product.