

**THE FINANCE ACT, 1986****No. 10 of 1986***Date of Assent: 4th September, 1986**Date of Commencement: See section 1 (2)*

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

**ENACTED** by the Parliament of Kenya as follows:—

**PART I—PRELIMINARY**

1. (1) This Act may be cited as the Finance Act, 1986.

*Short title and commencement.*

(2) This Act shall come into operation, or be deemed to have come into operation, as follows:—

- (a) section 7, on the 1st July, 1986;
- (b) section 9 (a) (i), on the 14th June, 1985;
- (c) section 9 (a) (ii), on the 15th June, 1984;
- (d) sections 29, 33 and 34, on the 1st January, 1987;
- (e) all other provisions, on the 13th June, 1986.

**PART II—CUSTOMS AND EXCISE**

2. Section 16 (2) of the Customs and Excise Act is amended by deleting the words “the Commissioner may prescribe” and substituting the words “may be prescribed”.

*Amendment to section 16 of Cap. 472.*

3. Section 34 (1) of the Customs and Excise Act is amended by deleting the proviso thereto and inserting the following new proviso—

*Amendment to section 34 of Cap. 472.*

**Provided that any such goods—**

- (i) which are of a perishable nature, or are animals, may, with the authority of the Commissioner, be sold by the proper officer without notice, either by public auction or by private treaty, at any time after deposit in the customs warehouse; or
- (ii) which are prohibited goods or restricted goods and whose sale by public auction would, in the opinion of the Commissioner be detrimental to the control of the importation of similar goods, may, after the notice, be sold or disposed of by the Commissioner in such manner as the Minister may approve.

Amendments to  
section 46 of  
Cap. 472.

4. Section 46 of the Customs and Excise Act is amended by inserting the following new subsections—

(3) Where duty becomes due and payable under subsection (2) and the owner fails to pay the duty within one month or such further period as the Commissioner may allow, from the date the duty becomes due and payable, the goods shall be sold by public auction after one month's notice of such sale has been given by the officer in such prominent public manner as the Commissioner may see fit:

Provided that any such goods which are of a perishable nature may, with the authority of the Commissioner, be sold by the proper officer without notice, either by public auction or private treaty, at any time after the expiry of the period of re-warehousing.

(4) Where any goods are sold under this section then 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) any rent and charges due to the Customs; and
- (d) any rent and charges due to the warehouse keeper.

(5) Where any balance is realized after the application of the proceeds in accordance with subsection (4), it shall be paid into the customs and excise revenue.

Amendment to  
section 61 of  
Cap. 472.

5. Section 61 of the Customs and Excise Act is amended by deleting the words "the Commissioner may prescribe" and substituting the words "may be prescribed".

Amendments to  
section 127 of  
Cap. 472  
and insertion  
of new section  
127A.

6. The Customs and Excise Act is amended—

(a) in Part XI immediately after section 126 by deleting the title "*Value of Imported Goods*" and inserting the title "*Value of Imported Goods and Goods for Export*";

(b) by deleting the marginal note to section 127 and inserting a new marginal note "Determination of value of imported goods";

(c) by inserting a new section 127A as follows after section 127—

Determination  
of value of  
goods for  
export.

127A. (1) The value of goods for export whether exempt from duty, liable to specific duty or liable to *ad valorem* duty, shall include—

- (a) the cost of the goods to the buyer outside Kenya;
- (b) packing charges;
- (c) transport and all other charges up to the time of delivery of the goods on board the exporting aircraft or vessel, or at the place of exit from Kenya;
- (d) any levy, cess, duty or tax.

(2) In the case of goods for re-exportation, the value shall include—

- (a) the landed cost at the time of importation;
- (b) all other charges, including transport up to the time of the delivery of the goods on board the exporting aircraft or vessel or to the place of exit from Kenya.

7. Section 134 of the Customs and Excise Act is amended by—

- (a) re-numbering the existing provision as subsection (1) and deleting the proviso thereto; and
- (b) inserting new subsections (2) and (3) as follows—

(2) Notwithstanding subsection (1), where spirits are removed from a distillery or distiller's warehouse to a rectifier's warehouse, the duty shall become due and shall be charged at the rate in force when the spirits liable to the duty are delivered from the rectifier's warehouse, and the duty shall be paid by the rectifier, or secured to the satisfaction of the proper officer, on its becoming due.

(3) The Commissioner may permit the payment of duty under subsections (1) and (2) to be deferred, to a date not later than the twenty-first day of the month following that on which it became due.

8. Section 147 (2) of the Customs and Excise Act is amended by deleting the word "with" in the third line and substituting the word "within".

Amendment to  
section 134 of  
Cap. 472.

Amendment to  
section 147 of  
Cap. 472.

Amendment to  
the First  
Schedule to  
Cap. 472.

9. The First Schedule to the Customs and Excise Act (import duties) is amended—

(a) by deleting the existing rates of duty in respect of the tariff numbers and descriptions in the first and second columns below and substituting the rates of duty respectively set out in the third column—

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Rate of Duty</i>
(i) 15.10.020	Fatty alcohols ... ..	30%
(ii) 23.01.020	Flours and meals, of fish, crustaceans or molluscs, unfit for human consumption ... ..	Free

(b) by making the various amendments set out in the First Schedule to this Act in the way therein described;

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

Amendments to  
the Third  
Schedule to  
Cap. 472.

10. Part A (special exemptions) of the Third Schedule to the Customs and Excise Act (exemptions from duty) is amended—

(a) in item 8 (3), by deleting the word “approval” appearing in the third line and substituting the word “approved”;

(b) by deleting paragraph (1) of item 12 and inserting the following:

(1) Goods, being bona fide gifts—

(a) which the Commissioner is satisfied are imported 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 their institutions provided that the Treasury has given its approval in writing where the duty exceeds Sh. 10,000;

Cap. 108.

- (b) consigned to or imported by any organization 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 duty exceeds Sh. 10,000.

11. Part B (general exemptions) of the Third Schedule to the Customs and Excise Act is amended—

Amendments to  
Third Schedule  
to Cap. 472.

- (a) by deleting item 4 and substituting the following—

4. *Films*

(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, technical or educational institutions, or for exhibition free of charge solely for the purpose of training.

(3) X-Ray films imported by or on behalf of Government hospitals and health institutions, or hospitals and health institutions for the time being approved under section 22 (2) of the Medical Practitioners and Dentists Act;

Cap. 253.

- (b) in item 9, by—

(i) re-numbering the existing provision as paragraph (1), and

(ii) inserting a new paragraph (2) as follows—

(2) Photographs of only personal or sentimental value, not for sale.

- (c) in item 14 (4) by deleting the word “named” and substituting the word “name”;

- (d) by inserting the item number and title “17. *Museum Exhibits and Equipment*” immediately before the words “Museum and natural history exhibits and specimens for public museums or for scientific purposes”.

Amendments to  
Fourth Schedule  
to Cap. 472.

12. The Fourth Schedule to the Customs and Excise Act (export duties) is amended—

- (a) in paragraph (2) of item 1 (*Coffee*), by deleting the word “entered” and substituting the word “intended”;
- (b) by deleting paragraph (6) of item 1 (*Coffee*) and inserting the following—
 

(6) Duty payable under paragraphs (2) and (3) shall be collected by the Coffee Board of Kenya and paid to the Controller of Inland Revenue within fourteen days from the date it was collected;
- (c) in paragraph (7) of item 1 (*Coffee*), by deleting the words “f.o.b. value, which is greater” and substituting the words “value as defined in item 3, whichever is the greater”;
- (d) in paragraph (2) of item 2 (*Tea*), by deleting the abbreviation “f.o.b.”;
- (e) by inserting the following new item 3—

3. *Value for duty purposes*

The value for duty purposes shall include the contract price or the auction price realized, packing, handling, storage and all other relevant charges up to the time of the delivery of tea on board the aircraft or vessel or to the place of exit from Kenya, but does not include the duty element.

Amendments to  
Fifth Schedule to  
Cap. 472.

13. The Fifth Schedule to the Customs and Excise Act (excise duties) is amended by deleting item 3 and inserting the following—

Item	Goods	Rate of Duty
3	<i>Cigarettes:</i> Where the ex-factory selling price per thousand cigarettes—	
	(i) does not exceed Sh. 100	145% of the ex-factory selling price.
	(ii) exceeds Sh. 100 but does not exceed Sh. 155	155% of the ex-factory selling price.
	(iii) exceeds Sh. 155	170% of the ex-factory selling price.

**14.** The Eighth Schedule to the Customs and Excise Act is amended—

Amendments to Eighth Schedule to Cap. 472.

(a) in Part A (prohibited imports) by inserting a new item 11 as follows—

11. Firearms and ammunition of all types and other articles having the appearance of lethal weapons imported by post.

(b) in Part C (prohibited exports) by inserting a new item 3 as follows—

3. Firearms and ammunition of all types and other articles having the appearance of lethal weapons exported by post.

### PART III—SALES TAX

**15.** Section 2 of the Sales Tax Act is amended by deleting the definition of “owner” and by inserting the following definitions in their correct alphabetical order—

Amendment to section 2 of Cap. 476.

“aircraft” includes every description of craft used in aerial navigation;

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

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

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

**16.** The Sales Tax Act is amended by inserting the following new section 3A immediately after section 3—

Insertion of new section 3A in Cap. 476.

Authorized officers to have powers of police officers.

3A. For the purposes of carrying out this Act, every authorized officer shall, in the performance of his duties, have all the powers, rights, privileges and protection of a police officer.

Amendment to  
section 10 of  
Cap. 476.

**17.** Section 10 of the Sales Tax Act is amended by deleting subsection (4) and inserting the following new subsections—

(4) Any person who fails to comply with the requirement of subsection (1) shall be guilty of an offence and the goods in connection with which the offence was committed shall be liable to forfeiture.

(5) Any person who issues any invoice or purported invoice in contravention of subsection (3) shall be guilty of an offence.

Amendment to  
section 11 of  
Cap. 476.

**18.** Section 11 of the Sales Tax Act is amended by deleting subsection (4) and inserting the following new subsection—

(4) Any person who fails to comply with any provision of this section shall be guilty of an offence and liable to a fine not exceeding ten thousand shillings or to imprisonment for a period not exceeding twelve months or to both such fine and imprisonment.

Amendment to  
section 12 of  
Cap. 476.

**19.** Section 12 of the Sales Tax Act is amended by deleting subsection (2) and inserting the following new subsection—

(2) Any registered manufacturer who fails to comply with the requirements of subsection (1) shall be guilty of an offence and liable to a fine not exceeding ten thousand shillings.

Amendment to  
section 14 of  
Cap. 476.

**20.** Section 14 of the Sales Tax Act is amended by deleting subsection (1) and inserting the following new subsection—

(1) Tax chargeable under paragraph (a) or (c) of section 4 shall become due at the time the taxable goods are first sold and the tax shall, subject to any remission or rebate thereof which may be granted in accordance with the provisions of this Act, be paid on its becoming due:

Provided that the Commissioner may permit the payment to be deferred to a date not later than the last day of the month succeeding that in which the tax became due.

Replacement of  
section 17 of  
Cap. 476.

**21.** Section 17 of the Sales Tax Act is repealed and the following new section inserted—

Registered  
manufacturer  
about to  
leave Kenya  
or to be  
liquidated,  
etc.

**17.** If the Commissioner has reason to believe that a registered manufacturer is about to leave Kenya, or in the case of a registered manufacturer which is a company is about to be liquidated or



otherwise wound up or to cease business, before any tax is liable to, or has, become due from the registered manufacturer, that tax shall be payable on such earlier date and within such time as the Commissioner may determine and such registered manufacturer who fails to pay tax when required to do so shall be guilty of an offence.

**22.** Section 20 of the Sales Tax Act is amended by deleting the words "two thousand shillings" and substituting the words "twenty thousand shillings".

Amendment to section 20 of Cap. 476.

**23.** Section 25 of the Sales Tax Act is amended by deleting the expression "a fine not exceeding six thousand shillings" and substituting the expression "a fine not exceeding one hundred thousand shillings".

Amendment to section 25 of Cap. 476.

**24.** Section 35 of the Sales Tax Act is amended—

Amendments to section 35 of Cap. 476.

(a) by renumbering the existing provision as subsection

(1) and by deleting the word "particularly" in paragraph (a) thereof and substituting the word "particular"; and

(b) by inserting the following new subsection (2)—

(2) Where a person is convicted of an offence under this section, the court may, in addition to any penalty which may be imposed under section 38, order the forfeiture of any taxable goods which have passed in connexion with the commission of the offence or, if the taxable goods cannot be forfeited or cannot be found, of such sum as the court shall assess as the value of the taxable goods.

**25.** The Sales Tax Act is amended in Part X by the insertion of the following new section 40A—

Insertion of new section 40A in Cap. 476.

Powers of officers to prosecute.

**40A.** An authorized officer may appear and prosecute in a prosecution before a subordinate court for an offence under this Act.

**26.** The Sales Tax is amended by inserting the following new Parts XA and XB immediately after Part X.

Insertion of new Parts XA and XB in Cap. 476.

#### PART XA—FORFEITURES AND SEIZURES

Taxable goods, vessels, etc. liable to forfeiture.

**40B.** (1) In addition to any other circumstances in which goods are liable to forfeiture under this Act, any taxable goods found to have been sold by

a manufacturer without payment of tax, and, subject to subsection (3), any aircraft, vehicle, vessel, animal or other thing made use of in the removal, conveyance, carriage or transportation of taxable goods liable to forfeiture shall itself be liable to forfeiture.

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

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

**Powers to  
seize goods  
liable to  
forfeiture.**

40C. Where taxable goods are liable to forfeiture under this Act, then the package in which the goods are, and all the contents of the package, shall also be liable to forfeiture therewith.

**Provisions  
relating to  
goods liable  
to forfeiture**

40D. (1) The Commissioner may require any person in possession of any taxable goods sold by a manufacturer to produce proof that sales tax has been paid on such goods.

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

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

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

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

Procedure  
on seizure.

40E. (1) Where a thing has been seized under this Act, then, unless the thing was seized in the presence of the owner, or in the case of a vessel, or aircraft of the master thereof, the officer effecting the seizure shall, within one month of the seizure, give notice in writing of the seizure and of the reasons whereof to the owner thereof or, in the case of the vessel or aircraft the master thereof:

Provided that—

- (i) no notice shall be given where a person has, within the period of one month, been prosecuted for the offence by reason of which the thing has been seized, or the offence has been compounded under section 40H and if, after the notice has been given but before condemnation of the thing in accordance with this Act—
  - (a) a prosecution is brought, then the thing shall be dealt with in accordance with section 40F as if no notice had been given;
  - (b) the offence has been compounded, then the thing shall be dealt with in accordance with section 40J as if no notice had been given;
- (ii) where the thing has been seized in the presence of a person coming within the definition of the owner for the purposes of this Act, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any

other person coming within that definition;

- (iii) a notice given to a person coming within the definition of owner shall be deemed to be notice to all other persons coming within that definition;
- (iv) where no person coming within the definition of owner is known, then it shall not be necessary for the officer effecting the seizure to give notice thereof to any person.

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

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

- (a) if a person is being prosecuted for the offence by reason of which the thing was seized, the thing shall be detained until the determination of such prosecution and dealt with in accordance with section 40F;
- (b) in any other case the thing shall be detained until one month after the date of seizure, or the date of notice given under subsection (1), as the case may be; and if no claim is made therefor as provided in subsection (4) within the period of one month, the thing shall thereupon be deemed to be condemned.

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

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

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

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

40F. (1) Where a person is prosecuted for an offence under this Act and anything is liable to forfeiture by reason of the commission of that offence, the conviction of that person of that offence shall, without further order, have effect as the condemnation of that thing.

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

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

(b) to be condemned.

Procedure after notice of claim.

40G (1) Where a notice of claim has been given to the Commissioner in accordance with section 40E, then the Commissioner may within a period of two months from the receipt of the claim, either—

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

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

(2) Where the Commissioner fails within a period of two months either to require the claimant to

institute proceedings, or himself to institute proceedings, in accordance with subsection (1), then the thing shall be released to the claimant.

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

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

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

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

Provided that the court shall not so release the thing to the claimant unless it is satisfied that the claimant is the owner thereof or, by reason of an interest therein, is entitled to the possession thereof, and if the court is not so satisfied, the thing shall be condemned as if no claim thereto had been made.

Provisions  
relating to  
condemna-  
tion.

40H. (1) Where anything has been seized under this Act as being liable to forfeiture, then the condemnation of the thing shall be in no way affected by the fact that an owner of the thing was in no way concerned with the act which rendered it liable to forfeiture.

(2) Where anything is condemned under this Act, then—

(a) subject to section 40J, the thing shall be forfeited and may be sold, destroyed or otherwise disposed of as the Commissioner may think fit;

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

- (c) condemnation shall, subject to any appeal against proceedings which resulted in the condemnation, be final and, save as provided in section 40i no application or proceedings for restoration shall lie.

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

Restoration  
of seizures.

40i. Where anything has been seized under this Act, then the Minister may, whether or not the thing has been condemned, direct that it shall be released and restored to the person from whom it was seized or to the owner thereof, upon such conditions as the Minister may think fit.

#### PART XB—SETTLEMENT OF CASES BY THE COMMISSIONER

Power of  
Commissioner to  
compound  
offences by  
agreement.

40j. (1) The Commissioner may, where he is satisfied that a person has committed an offence under this Act in respect of which a penalty of a fine is provided, or in respect of which anything is liable to forfeiture, compound the offence and may order that person to pay such sum of money, not exceeding the amount of the fine to which he would have been liable if he had been prosecuted and convicted for the offence, as he may think fit; and he may order anything liable to forfeiture in connection therewith to be condemned:

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

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

- (a) the order shall be put into writing and shall have attached to it the request of the person to the Commissioner to deal with the matter; and
- (b) the order shall specify the offence which the person committed and the penalty imposed by the Commissioner; and

- (c) a copy of the order shall be given to the person if he so requests; and
- (d) the person shall not be liable to further prosecution in respect of the offence save with the express consent in writing thereto of the Attorney-General; and unless that consent has been given, if a prosecution is brought it shall be a good defence for that person to prove that the offence with which he is charged has been compounded under this section; and
- (e) subject to paragraph (d), the order shall be final and shall not be subject to appeal and may be enforced in the same manner as a decree or order of the High Court.

Amendment to  
the first and  
Second  
Schedules.

**27. The Sales Tax Act is amended—**

- (a) in the First Schedule (rates of tax) in Part II thereof by making the various amendments set out in the Third Schedule to this Act in the way therein described.
- (b) by making the various amendments set out in the Fourth Schedule to this Act in the way therein described.

**PART IV—LOCAL MANUFACTURES EXPORT COMPENSATION**

Amendments to  
Cap. 482.

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

- (a) in section 2 by deleting the definition of “eligible goods” and inserting the following—  
“eligible goods” means goods originating in Kenya which are specified in the Second Schedule to this Act.
- (b) in section 8 as follows—
  - (i) by deleting the word “fifty” appearing in subsection (1) and substituting the words “one hundred”, and
  - (ii) by deleting subsection (2) and inserting the following new subsection—

(2) Upon the conviction of any person for an offence under subsection (1), an amount equivalent to twice the compensatory payment



made in respect of the application concerned shall forthwith be payable to the Commissioner by the person by whom it was received, whether such person is the person so convicted or not.

- (c) by deleting the Second Schedule and inserting the new Second Schedule set out in the Fifth Schedule to this Act.

#### PART V—INCOME TAX

29. The Income Tax Act is amended in section 15 (3) by deleting paragraph (a) thereto and inserting—

Amendment to  
section 15 of  
Cap. 470.

- (a) the amount of interest paid in respect of that year of income by the person upon money borrowed by him and where the Commissioner is satisfied that the money so borrowed has been wholly and exclusively employed by him in the production of investment income which is chargeable to tax under this Act:

Provided that:

- (i) the amount of interest which may be deducted under this paragraph shall not exceed the investment income chargeable to tax for that year of income, and where the amount of that interest paid in that year exceeds the investment income of that year, the excess shall be carried forward to the next succeeding year and deducted only from investment income and, in so far as the interest has not already been so deducted, from investment income of the subsequent years of income; and
- (ii) for the purposes of this paragraph "investment income" means dividends and interest.

30. Subsection (3) of section 86 of the Income Tax Act is deleted and the following new subsections inserted—

Amendment to  
section 86 of  
Cap. 470.

(3) Where a person other than Commissioner has failed to give notice of appeal within the period specified in subsection (1) he may, after depositing with the Commissioner so much of the tax as is payable under section 92 (6), or such part thereof as the Commissioner may require, and paying any interest due under section 94, apply

to the local committee or the Tribunal, as the case may be, for an extension of the time in which to give the notice of appeal, and the local committee or the Tribunal, as the case may be, may grant an extension on being satisfied that, owing to absence from Kenya, sickness or other reasonable cause, he was prevented from giving notice of appeal within the relevant period and that there has been no unreasonable delay on his part.

(4) Where a person other than the Commissioner has failed to give notice of appeal within the period specified in subsection (2) he may apply to the Court for an extension of the time in which to give notice of appeal, and the Court may grant an extension on being satisfied—

- (a) that he has paid the tax payable or required under section 92 (6) (together with any interest charged under section 94); and
- (b) that he has paid the tax due under section 93 (1) (c); and
- (c) that owing to absence from Kenya, sickness or other reasonable cause, he was prevented from giving notice of appeal within the relevant period; and
- (d) that there has been no unreasonable delay on his part.

Insertion of new  
section 91A in  
Cap. 470.

**31.** The Income Tax Act is amended in Part X by inserting the following new section 91A immediately after section 91—

Appeals to the  
Court of  
Appeal.

**91A.** A party to an appeal lodged under section 86 (2) who is dissatisfied with the decision of the Court thereon may, upon giving notice of appeal to the other party or parties to that appeal within fifteen days after the date on which a notice of that decision has been served upon him, appeal to the Court of Appeal from the order made by the court, on any of the following grounds, namely—

- (a) the decision being contrary to law or to some usage having the force of law;
- (b) the decision having failed to determine some material issue of law or usage having the force of law;
- (c) a substantial error or defect in the procedure provided by this Act and rules made thereunder which may possibly have produced

error or defect in the decision of the case upon the merits.

**32.** Section 93 of the Income Tax Act is repealed and the following new section inserted—

Replacement of section 93 of Cap. 470.

Payment of tax where notice of objection, etc.

93. (1) The balance of the tax referred to in section 92 (6) shall be paid—

- (a) in a case to which section 85 (2) applies, before the expiry of thirty days after the date of service of the notice under that subsection;
- (b) in a case to which section 85 (3) applies, but no appeal has been brought under section 86, before the expiry of thirty days after the service of the notice under that subsection;
- (c) in a case where an assessment has been determined on appeal by a decision of a local committee or the Tribunal, then notwithstanding that an appeal has been or may be lodged against that decision—
  - (i) where the decision of the local committee or the Tribunal has not resulted in any amendment to the assessment before the expiry of thirty days after the date of service of the notice under section 87 (2) (e); or
  - (ii) where the decision of the local committee or the Tribunal has resulted in an amendment to the assessment, before the expiry of thirty days after the date of service of the notice under section 87 (2) (f).

(2) Where the decision of the local committee or the Tribunal is appealed against and the assessment is finally determined on such subsequent appeal, if the amount of tax under that assessment is—

- (a) more than the amount of tax paid in accordance with section 92 (6) and subsection (1) (c) (together with interest charged under section 94) then the amount underpaid shall

be payable before the expiry of thirty days after the date of service of the notice under section 87 (2) (f); or

(b) less than the amount of the tax paid in accordance with section 92 (6) and subsection (1) (c) (together with interest charged under section 94) then the amount overpaid shall be refunded under section 105 together with interest thereon at such rate as may have been ordered on appeal.

Amendment to  
First Schedule to  
Cap. 470.

33. Part 1 of the First Schedule to the Income Tax Act is amended by deleting paragraph 38 and inserting the following—

38. The interest not exceeding sixty thousand shillings in aggregate receivable in a year of income by any individual in respect of housing bonds held by the individual with a financial institution licensed under the Banking Act or a Building Society registered under the Building Societies Act which has been approved for the purposes of this paragraph by the Minister.

Amendment to  
Second Schedule  
to Cap. 470.

34. Part VI of the Second Schedule to the Income Tax Act is amended at the end of paragraph 30 by deleting the semi-colon and the words “; but this paragraph shall not apply to an investment deduction”.

#### PART VI—MISCELLANEOUS

Amendment to  
Cap. 478.

35. The Hotel Accommodation Tax Act is amended by inserting a new section 5A as follows:

Controller's  
powers on  
suspected  
incorrect  
records.

5A. Where the Controller has reasonable cause to believe that the records submitted by a proprietor are not true and correct, he may, according to the best of his judgement estimate the tax payable and notify the proprietor in writing but the estimate of tax so made shall not affect any liability otherwise incurred by the proprietor under this Act in consequence of his failure to deliver correct records.

Amendments  
to Cap. 489.

36. The Building Societies Act is amended—

(a) in section 10 (n) by deleting the words “[which shall include sending prior notice to every member]” after the word “member”; and

(b) by deleting subsection (4) of section 33 and substituting the following new subsection—

(4) Every building society shall cause a copy of the account and statement to be published in a national newspaper, and copies of the account and statement shall be available at the offices of the building society not less than fourteen days before the meeting at which they are to be presented.

37. The Auctioneers Act is amended by deleting the First Schedule and inserting the following new Schedule—

Amendment to Cap. 526.

#### FIRST SCHEDULE

(s. 6)

##### FEEs PAYABLE FOR LICENCES

	KSh.
Every licence of the Form A—	
For one year ... ..	1,000
For half a year ... ..	560
Every licence of the Form B—	
For one year ... ..	280
For half a year ... ..	200

38. The Brokers Act is amended by deleting the Schedule and inserting the following—

Amendment to Cap. 527.

#### SCHEDULE

	KSh.
Ordinary Broker ... ..	400
Money Changer ... ..	1,200
Goldsmith or Silversmith ... ..	1,200

## FIRST SCHEDULE

(s. 9 (b))

No. 10

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

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
32.09	32.09.021	CHAPTER 32 Delete all references to tariff No. 32.09.020 and substitute the following— Varnishes of a kind used in insulating electric wire .. .. .	75%	533 4 21	Litre
	32.09.029	Other paints and enamels, varnishes and lacquers; solutions as defined in Note 4 to Chapter 32 .. .. .	75%	533 4 29	Litre
32.13	32.13.022	Insert in its correct numerical order the following new tariff No.— Writing ink .. .. .	75%	895 9 12	Kg.
39.07	39.07.091	CHAPTER 39 Delete all references to tariff No. 39.07.090 and substitute the following— Other sign-plates, name-plates, numbers, letters and other signs .. ..	45%	893 9 51	Number
	39.07.099	Other .. .. .	45%	893 9 59	Kg.
48.18	48.18.002	CHAPTER 48 Insert in its correct numerical order the following new tariff No.— Exercise books .. .. .	55%	642 3 02	Kg.
70.10	70.10.001	CHAPTER 70 Delete all references to tariff No. 70.10.001 and substitute the following— Carboys; flasks (other than vacuum flasks) and similar containers (excluding bottles and jars); stoppers and other closures .. .. .	40%	665 1 11	Kg.
73.13		CHAPTER 73 Amend tariff No. 73.13.039 to read 73.13.033 and the corresponding statistical code to read 674 6 13.			

Finance

62

1986

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
		Insert in its correct numerical order the following new tariff No.—			
73.31	73.13.039	Coils, rolled but not further worked, of a thickness of 1.5 mm. or less ..	45%	674 6 19	Kg.
	73.31.002	Insert in its correct numerical order the following new tariff No.— Hook nails .. .. .	80%	694 0 12	Kg.
83.07		CHAPTER 83 Delete all references to tariff Nos. 83.07.005 and 83.07.009 and substitute the following—			
	83.07.005	Other .. .. .	35%	812 4 25	Kg.
	83.07.009	Parts .. .. .	35%	812 4 29	Kg.
84.21		CHAPTER 84 Delete all references to tariff No. 84.21.001 and substitute the following—			
	84.21.001	Mechanical appliances of a kind used in spraying liquids or powders on plants or animals .. .. .	35%	745 2 71	Kg.
	84.21.002	Other mechanical appliances for projecting, dispersing or spraying liquids or powders .. .. .	35%	745 2 72	Kg.
		Re-number the existing tariff Nos. 84.21.002 and 84.21.003 to read 84.21.003 and 84.21.004 respectively and the corresponding statistical codes to read 745 2 73 and 745 2 74 respectively.			
85.01		CHAPTER 85 Delete all references to tariff No. 85.01.010 and substitute the following—			
	85.01.011	Solar D.C. motors and generators .. .. .	25%	716 1 01	Number
	85.01.019	Other D.C. motors and generators .. .. .	25%	716 1 09	Number
		Delete all references to tariff No. 85.01.030 and substitute the following—			
	85.01.031	Solar A.C. generators .. .. .	25%	716 2 21	Number
	85.01.039	Other A.C. generators .. .. .	25%	716 2 29	Number

FIRST SCHEDULE—(Contd.)

No. 10

64

Finance

1986

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
85.21		Amend the existing tariff Nos. 85.21.031 and 85.21.032 in the second column to read 85.21.032 and 85.21.033 respectively and the corresponding statistical codes in the fifth column to read 776 3 02 and 776 3 03.			
		Insert in its correct numerical order the following new tariff No.—			
	85.21.031	Solar cells and solar modules not equipped with any elements like diodes, batteries and similar equipment .. .. .	45%	776 3 01	Kg.
87.02		CHAPTER 87 Delete all references to tariff heading No. 87.02. and substitute the following— Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).			
	87.02.011	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity not exceeding 1,200 cubic centimetres .. .. .	50%	781 0 01	Number
	87.02.012	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity not exceeding 1,200 cubic centimetres for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .	25%	781 0 02	Number
	87.02.013	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres .. .. .	50%	781 0 03	Number
	87.02.014	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .	25%	781 0 04	Number
	87.02.015	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres .. .. .	50%	781 0 05	Number
	87.02.016	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .	25%	781 0 06	Number



<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
	87.02.017	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres	50%	781 0 07	Number
	87.02.018	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	25%	781 0 08	Number
	87.02.019	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres	50%	781 0 09	Number
	87.02.021	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	25%	781 0 11	Number
	87.02.022	Passenger motor-cars (other than public-service type vehicles), assembled, of an engine capacity exceeding 2,250 cubic centimetres	50%	781 0 12	Number
	87.02.029	Passenger motor-cars (other than public-service type vehicles), unassembled, of an engine capacity exceeding 2,250 cubic centimetres for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	25%	781 0 19	Number
	87.02.031	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity not exceeding 1,200 cubic centimetres	45%	783 1 01	Number
	87.02.032	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,200 cubic centimetres but not exceeding 1,500 cubic centimetres	45%	783 1 02	Number
	87.02.033	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,500 cubic centimetres but not exceeding 1,750 cubic centimetres	55%	783 1 03	Number
	87.02.034	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 1,750 cubic centimetres but not exceeding 2,000 cubic centimetres	80%	783 1 04	Number

## FIRST SCHEDULE—(Contd.)

<i>Tariff Heading</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>Statistical Code</i>	<i>Unit of Quantity</i>
	87.02.035	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,000 cubic centimetres but not exceeding 2,250 cubic centimetres .. .. .	110%	783 1 05	Number
	87.02.036	Buses with seating capacity of 14 passengers or less (mini-buses), assembled, of an engine capacity exceeding 2,250 cubic centimetres .. .. .	170%	783 1 06	Number
	87.02.037	Buses with seating capacity of 14 passengers or less (mini-buses), unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .	35%	783 1 07	Number
	87.02.038	Buses with seating capacity of more than 14 passengers, assembled .. .. .	45%	783 1 08	Number
	87.02.039	Buses with seating capacity of more than 14 passengers, unassembled, for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister .. .. .	35%	783 1 09	Number
	87.02.041	Motor vehicles for transport of goods or materials (lorries, trucks) of carrying capacity of 3 tonnes or less (excluding station wagons and mini-buses with or without seats, windows or window panels) .. .. .	35%	782 1 01	Number
	87.02.042	Motor vehicles for transport of materials (lorries, trucks) of carrying capacity of more than 3 tonnes .. .. .	35%	782 1 02	Number
	87.02.043	Ambulances and hearses .. .. .	Free	782 1 03	Number
	87.02.044	Dumpers .. .. .	35%	782 1 04	Number
	87.02.049	Other .. .. .	30%	782 1 09	Number
92.12		CHAPTER 92 In tariff No. 92.12.019 delete the words "and recorded" and substitute the word "record".			

1986

Finance

No. 10

## SECOND SCHEDULE

(s. 9 (c))

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

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

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
25.06.000	Quartz (other than natural sands); quartzite including quartzite not further worked than roughly split, roughly squared or squared by sawing ... ..	Free
25.07.000	Clay (for example, kaolin and bentonite), andalusite, kyanite, and silimanite, whether or not calcined, but not including expanded clays falling within heading 68.07; mullite; chamotte and dinas earths ...	Free
25.18.000	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite) ... ..	Free
25.19.000	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure ... ..	Free
30.03.042	Infusion solutions for ingestion other than by mouth ... ..	50%
32.05.019	Other synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo ... ..	30%
32.09.021	Varnishes of a kind used in insulating electric wires ... ..	30%
32.09.029	Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32 ...	75%
37.01.001	X-ray plates and film ... ..	35%
37.04.000	Sensitized plates and film, exposed but not developed, negative or positive ... ..	35%
38.19.020	Refractory cements, mortars and similar compositions ... ..	Free

## SECOND SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
39.02.311	Other polymerization and copolymerization products in primary forms ... ..	30%
39.07.091	Other sign plates, name plates, numbers, letters and other signs ... ..	45%
39.07.099	Other articles or materials of a kind described in heading Nos. 39.01 to 39.06 ... ..	45%
48.18.002	Exercise books ... ..	55%
48.18.009	Other registers, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard ... ..	80%
70.10.001	Carboys; flasks (other than vacuum flasks) and similar containers (excluding bottles and jars); stoppers and other closures ... ..	40%
83.07.005	Other lamps of base metal ... ..	35%
83.07.009	Parts of lamps and fittings ... ..	35%
83.15.009	Wire, rods, tubes, plates and electrodes and similar products of a kind used for soldering, brazing or welding other than arc welding electrodes ... ..	Free
84.21.001	Mechanical appliances of a kind used in spraying liquids or powders on plants or animals ... ..	Free
84.21.002	Other mechanical appliances for projecting, dispersing or spraying liquids or powders ... ..	35%
84.64.000	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboards), or of laminated metal foils; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packing ... ..	40%
85.01.011	Solar D.C. motors and generators ... ..	Free
85.01.019	Other D.C. motors and generators ... ..	25%
85.01.031	Solar A.C. generators ... ..	Free
85.01.039	Other A.C. generators ... ..	25%
85.21.031	Solar cells and modules not equipped with any elements like diodes, batteries and similar equipment	Free

## THIRD SCHEDULE

s. 27 (a)

(Amendments to Part II of the First Schedule to the Sales Tax Act, Cap. 476)

1. Delete all references to the following tariff Nos.—  
20.07.010, 20.07.020, 20.07.030, 20.07.040, 20.07.050, 20.07.061, 20.07.069,  
20.07.070, 83.14.009 and 85.21.031.
2. Delete the rates of tax shown against the tariff Nos. set out below and substitute the rates shown:

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
22.03.001 ..	Stout .. .. .	Per LITTLE	Sh. 7.28
22.03.009 ..	Other beer made from malt .. .. .		Sh. 7.28
27.10.042 ..	Kerosene, special boiling point spirits and white spirits .. .. .	Per litre	Cents 25
27.10.061 ..	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines) .. .. .	Per 1,000 litres	Sh. 750
27.10.072 ..	Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil fired boilers and furnaces .. .. .		Sh. 380
27.14.021 ..	Petroleum asphalt and bitumen, for example straight hard and blown grades .. .. .	Per kg.	Cents 50
92.12.019 ..	Other prepared media for sound or similar recordings, including prepared record blanks and matrices .. .. .	Taxable Value	50%
92.12.029 ..	Other articles used for sound recording .. .. .		50%

3. Insert in their correct numerical order the new tariff Nos. and the corresponding descriptions, quantity and rates of tax specified below:

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Quantity</i>	<i>Rate of Tax</i>
37.01.001 ..	X-Ray films .. .. .		50%
37.04.000 ..	Sensitized plates and film, exposed but not developed, negative or positive .. .. .		50%
85.15.040 ..	Radio-broadcast receivers, designed or adopted for fitting to motor vehicles, including receivers incorporating sound recorders or reproducers .. .. .		75%
85.15.051 ..	Assembled or partly assembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .		75%
85.15.052 ..	Unassembled portable radio-broadcast receivers, including receivers incorporating sound recorders or reproducers .. .. .	Taxable Value	40%
85.21.032 ..	Diodes, transistors and similar conductor devices, photocells (including photodiodes and photo-transistors) for radio, television receiving sets or for radiogram use .. .. .		100%

## FOURTH SCHEDULE

(s. 27 (b))

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

1. Delete all references to the following tariff Nos. 39.07.019, 49.11.022, 50.04.000, 50.05.000, 51.01.010, 51.01.020, 51.01.030, 51.01.040, 51.01.050, 51.01.060, 51.01.070, 51.01.080, 51.01.090, 51.01.100, 52.01.000, 53.06.010, 53.06.020, 53.07.010, 53.07.020, 53.08.000, 53.09.000, 54.03.000, 55.05.010, 55.05.020, 55.05.030, 55.05.040, 56.05.050, 56.05.060, 56.05.070, 56.05.080, 57.07.001, 57.07.002, 57.07.009, 83.07.005, 84.21.001, 84.21.002, 85.01.010, 85.01.030.
2. Insert in their correct numerical order the new tariff Nos. and the corresponding descriptions specified below:

Chapter Tariff No.		Tariff Description
32	32.12.000	Glazier's putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements.
	32.13.022	Writing ink.
38	38.11.021	Mosquitn coils.
39	39.01.032	Phenoplasts in the form of plates, sheets, film, foil or strip (other than sheets, film or foil of a kind used in the manufacture of packing materials).
48	48.18.002	Exercise books.
73	73.31.002	Hooknails.
84	84.08.042	Windmills (wind engines).
	84.21.001	Mechanical appliances of a kind used in spraying liquids or powders on plants or animals.
	84.21.002	Other mechanical appliances for projecting, dispersing or spraying liquids or powders.
	84.21.003	Fire extinguishers.
	84.40.040	Drying machines, industrial.
	84.40.069	Other machinery and machines.
	84.40.071	Parts of industrial drying machines, machinery and other machines.
85	85.01.011	Solar D.C. motors and generators.
	85.01.019	Other D.C. motors and generators.
	85.01.031	Solar A.C. generators.
	85.21.031	Solar cells and solar modules not equipped with any elements like diodes, batteries and similar equipment.
	85.01.039	Other A.C. generators.

## FIFTH SCHEDULE

(a.28 (c))

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

## SECOND SCHEDULE

(s.2)

## ITEMS ELIGIBLE FOR COMPENSATORY PAYMENT

<i>Tariff Number</i>	<i>Tariff Description</i>
02.06.011	Bacon, ham and other meat of domestic swine, salted or dried.
02.06.012	Bacon, ham and other meat of domestic swine, smoked.
03.02.010	Fish meal fit for human consumption.
04.02.031	Whole milk (other than whey) in powder or granules containing more than 1.5 per cent by weight or fat.
04.02.033	Human milk substitutes in powder or granules containing more than 1.5 per cent by weight or fat.
04.02.041	Whole milk (other than whey) preserved, concentrated or sweetened in forms, other than powder or granules.
04.06.000	Natural honey.
09.06.002	Cinnamon and cinnamon-tree flowers, ground.
11.08.000	Starches and inulin.
15.15.009	Bees wax and other insect waxes.
16.01.000	Sausages and the like, of meat, meat offal or animal blood.
16.02.001	Canned beef.
16.03.001	Meat extracts and meat juices.
17.02.002	Glucose including dextrose.
17.04.000	Sugar confectionery, not containing cocoa.
18.06.001	Chocolate confectionery.
18.06.002	Chocolate powder, sweetened cocoa powder, chocolate spread and chocolate couvertures.
18.06.009	Other preparations containing cocoa.
19.02.009	Other preparations of flour meal used for dietetic or culinary purposes.
19.05.000	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).
19.07.001	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.
19.08.001	Infant feeding rusks.
19.08.002	Biscuits.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
20.02.001	Tomato purée.
20.02.009	Preparation of preserved vegetables other than tomato purée.
20.04.000	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized).
20.05.001	Jams and marmalades.
20.05.009	Fruit jellies, fruit purée and fruit pastes.
20.06.021	Pineapple, tinned.
20.07.010	Orange juice.
20.07.020	Grapefruit juice.
20.07.030	Juice of any other citrus fruit.
20.07.040	Pineapple juice.
20.07.050	Tomato juice.
20.07.061	Passion fruit juice.
20.07.069	Juice of any other fruit or vegetable.
20.07.070	Mixtures of fruit or vegetable juices.
21.04.000	Sauces, mixed condiments and mixed seasonings.
21.05.010	Soups and broths, in liquid, solid or powder form.
21.06.001	Bakers' and household yeasts.
21.06.002	Prepared baking powder.
21.07.001	Milk foods specially prepared for infants.
22.02.001	Lemonade, flavoured spa waters and flavoured aerated waters.
22.03.009	Other beer made from malt (including ale and porter).
22.05.002	Still wines, in bottle.
22.08.001	Denatured spirits.
22.08.009	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher.
22.09.019	Whisky, in bottle.
22.09.022	Brandy, in bottle.
22.09.032	Gin and geneva, in bottle.
22.09.034	Vodka, in bottle.
22.09.036	Rum, in bottle.
22.09.038	Liqueurs and other spirituous beverages, in bottle.
23.07.001	Dog biscuits and prepared pet foods.
24.02.010	Cigars and cheroots, cigarillos.
24.02.020	Cigarettes.
25.23.002	Cement for building purposes.



## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
25.31.001	Chemical grade fluorspar.
27.12.000	Petroleum jelly.
28.04.010	Oxygen, nitrogen, hydrogen and rare gases.
28.08.001	Sulphuric acid.
28.09.000	Nitric acid; sulphonitric acids.
28.19.001	Zinc oxide.
28.38.021	Aluminium sulphate.
29.35.021	Furfuraldehyde (furfural, furfurol).
30.02.010	Antisera and microbial vaccines.
30.02.020	Other microbial cultures (including ferments but excluding yeast), toxins and similar products.
30.03.010	Medicaments (including veterinary medicaments) containing antibiotics or derivatives thereof.
30.03.030	Medicaments (including veterinary medicaments), containing alkaloids or derivatives thereof but containing neither hormones nor products with a hormone function, nor antibiotics nor derivatives of antibiotics.
32.01.001	Wattle extracts.
32.07.001	Laundry blues.
32.09.010	Water-thinned paints (emulsion paints or dispersion paints).
32.09.029	Other paints and enamels; varnishes and lacquers; solutions as defined in Note 4 to Chapter 32.
32.12.000	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements.
32.13.010	Printing ink.
32.13.021	Duplicating machine ink and marking ink.
32.13.022	Writing ink.
35.05.000	Dextrines and dextrin glues; soluble or roasted starches; starch glues.
38.11.022	Other insecticides.
39.07.084	Sheets cut to size including floor tiles.
40.11.010	Pneumatic rubber, tyres, new, for motor cars.
40.11.020	Pneumatic rubber tyres, new, for buses and lorries.
40.11.042	Pneumatic rubber tyres, new, for pedal cycles.
40.11.051	Inner tubes for road motor cars.
40.11.052	Inner tubes for buses and lorries.
40.11.055	Inner tubes for pedal cycles.
40.11.056	Inner tubes for wheeled tractors (other than works trucks and dumpers).

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
40.11.064	Solid tyres, complete or in lengths.
40.11.066	Tyres, retreaded, for motor vehicles.
40.11.067	Tyres, retreaded, for wheeled tractors (other than dumpers, works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers)).
40.12.001	Teats for infants.
40.13.001	Articles of apparel, rubber.
40.14.003	Rubber erasers.
41.01.014	Bovine and equine hides, wet blue chrome.
41.01.033	Goat skins and kid skins, wet blue chrome.
41.01.053	Sheep and lamb skins without wool, wet blue chrome.
41.02.011	Calf leather, dressed.
41.02.012	Calf leather, undressed, chrome crust.
41.02.013	Calf leather, undressed, vegetable crust.
41.02.019	Calf leather, other, undressed.
41.02.021	Other bovine cattle leather (including buffalo leather) and equine leather (other than chamois-dressed leather, imitation patent leather and metallized leather), dressed.
41.02.022	Other bovine cattle leather (including buffalo leather and equine leather (other than chamois-dressed, patent, imitation patent, or metallized leather), undressed, chrome crust.
41.02.023	Other bovine cattle leather (including buffalo leather) and equine leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), undressed, vegetable crust.
41.02.029	Other bovine cattle leather (including buffalo leather) and equine leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), undressed.
41.02.030	Bovine cattle leather (including buffalo leather) and equine leather, parchment-dressed.
41.03.001	Sheep and lamb skin leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), dressed.
41.03.002	Sheep and lamb skin leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), undressed.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
41.03.003	Sheep and lamb skin leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), parchment-dressed.
41.04.001	Goat and kid skin leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), dressed.
41.04.002	Goat and kid skin leather (other than chamois-dressed leather, patent leather, imitation patent leather or metallized leather), undressed.
41.04.003	Goat and kid skin leather (other than chamois-dressed leather patent leather, imitation patent leather or metallized leather), parchment-dressed.
41.06.000	Chamois-dressed leather.
41.08.000	Patent leather and imitation patent leather; metallized leather.
42.01.000	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal.
42.02.010	Handbags (excluding those of wickerwork or basket work).
42.02.020	Travel goods and toilet cases.
42.02.030	Satchels and brief-cases.
42.02.040	Shopping bags, wallets, purses and similar containers.
42.03.001	Boxing gloves.
48.01.029	Other printing paper (excluding newsprint) and writing paper.
48.01.030	Kraft liner.
48.01.040	Sack kraft paper (extensible).
48.01.059	Kraft paper, not elsewhere specified.
48.01.070	Sulphite wrapping paper.
48.01.082	Other paper, simply finished, in rolls of width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.
48.01.083	Other paper, simply finished.
48.01.084	Paperboard, simply finished.
48.01.085	Tissue paper (cellulose wadding), bleached, for the manufacture of sanitary towels.
48.01.087	Tissue paper, other.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
48.04.000	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.
48.05.041	Other paper in rolls of width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.
48.07.011	Paper and paperboard, surface printed in any colour with lines, whether parallel, convergent or at an angle, in rolls of a width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.
48.07.012	Other paper and paperboard, surface printed in any colour with lines, whether parallel, convergent or at an angle, in rolls or sheets.
48.07.013	Printing or writing paper, impregnated, coated, surface-coloured or surface-decorated, in rolls of a width exceeding 15 cm. but not more than 50 cm., or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.
48.07.022	Paper and paperboard (other than printing or writing paper), coated or impregnated with artificial or synthetic resins, in rolls of a width exceeding 15 cm. but not more than 50 cm. or in rectangular sheets of which at least one side exceeds 36 cm. but not more than 50 cm.
48.13.000	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes.
48.14.001	Envelopes.
48.14.009	Writing blocks, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery.
48.15.010	Toilet paper, in rolls or in sheets.
48.15.020	Gummed or adhesive paper in strips or rolls.
48.15.039	Other paper and paperboard cut to size or shape.
48.16.001	Waxed-ply lined paper bags.

1986

Finance

No. 10

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
48.16.002	Multi-ply paper bags manufactured from extensible sack kraft.
48.16.003	Other multi-ply paper bags.
48.16.004	Corrugated cardboard boxes, cartons and similar containers, finished or semi-finished.
48.16.005	Other paperboard boxes, cartons, and similar containers, finished or semi-finished.
48.16.006	Box files of paperboard.
48.16.007	Letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.
48.16.009	Packing containers of paper or paperboard, not elsewhere specified.
48.18.001	File covers of paper or paperboard.
48.18.002	Exercise books.
48.18.009	Registers, diaries, blotting pads and other stationery, of paper or paperboard.
48.19.000	Paper or paperboard labels, whether or not printed or gummed.
48.20.000	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
48.21.020	Trays, dishes, plates, cups and the like of paper or paperboard.
48.21.030	Handkerchiefs, cleansing tissues, towels, table napkins, table cloths, bed sheets and other paper linen; paper under-garments.
48.21.040	Paper sanitary towels and tampons; paper napkins (diapers).
48.21.051	Moulded sheets of paper or paperboard for packing eggs.
48.21.052	Drinking straws of paper.
49.08.000	Transfer (Decalcomanias).
49.09.000	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
49.10.000	Calendars of any kind, of paper or paperboard, including calendar blocks.
50.09.001	Woven fabrics, of silk or of waste silk other than noil silk.
50.09.002	Woven fabrics, of noil silk.
51.03.020	Yarn of continuous regenerated fibres, put up for retail sale.
51.04.021	Fabrics containing 85 per cent or more by weight of continuous synthetic textile materials, other than tyre cord fabric, grey and unbleached.
51.04.029	Fabrics containing 85 per cent or more by weight of continuous synthetic textile materials, other than tyre cord fabric, other.
51.04.031	Fabrics of continuous synthetic textile materials, containing less than 85 per cent by weight of such materials, other than tyre cord fabric, grey and unbleached.
51.04.039	Fabrics of continuous synthetic textile materials, containing less than 85 per cent by weight of such materials, other than tyre cord fabric, other.
51.04.051	Fabrics containing 85 per cent or more by weight of continuous regenerated textile materials, other than tyre cord fabric, grey and unbleached.
51.04.059	Fabrics containing 85 per cent or more by weight of continuous regenerated textile materials, other than tyre cord fabric, other.
51.04.061	Fabrics of continuous regenerated textile materials, containing less than 85 per cent by weight of such materials, other than tyre cord fabric, grey and unbleached.
51.04.069	Fabrics of continuous regenerated textile materials, containing less than 85 per cent by weight of such materials, other than tyre cord fabric, other.
52.02.000	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.
53.10.010	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine) containing 85 per cent or more by weight, of wool or fine animal hair, put up for retail sale.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
53.10.020	Yarn of sheep's or lambs' wool or animal hair (fine or coarse), put up for retail sale, containing less than 85 per cent by weight of wool or fine animal hair.
53.11.010	Fabrics of carded wool or carded fine animal hair, containing 85 per cent or more by weight, of wool or fine animal hair.
53.11.020	Fabrics of combed wool or combed fine animal hair, containing 85 per cent or more by weight, of wool or fine animal hair.
53.11.030	Fabrics containing less than 85 per cent by weight of wool or fine animal hair, mixed mainly or solely with continuous synthetic fibres.
53.11.040	Fabrics containing less than 85 per cent by weight of wool or fine animal hair, mixed mainly or solely with discontinuous synthetic fibres.
53.11.050	Other woven fabrics of sheep's or lambs' wool or of fine animal hair.
53.12.001	Woven fabrics, of coarse animal hair, other than horse-hair.
53.12.002	Woven fabrics of horsehair.
54.05.001	Canvas of flax or ramie.
54.05.009	Woven fabrics of flax or ramie, other than canvas.
55.05.020	Cotton yarn measuring per simple yarn, more than 14,000 metres per Kg. but not more than 40,000 metres, not put up for retail sale.
55.06.000	Cotton yarn, put up for retail sale.
55.08.010	Terry towelling and similar terry fabrics, of cotton, unbleached, not mercerized.
55.08.020	Terry towelling and similar terry fabrics, of cotton, other.
55.09.012	Fabrics containing 85 per cent or more by weight of cotton, not mercerized.
55.09.019	Canvas, containing 85 per cent or more by weight of cotton, unbleached, not mercerized.
55.09.020	Other fabrics containing 85 per cent or more by weight of cotton.
55.09.030	Other woven fabrics containing less than 85 per cent by weight of cotton, unbleached, not mercerized.
55.09.040	Other fabrics containing less than 85 per cent by weight of cotton.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
56.06.010	Yarn containing 85 per cent or more by weight of discontinuous fibres, put up for retail sale.
56.06.020	Yarn of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, put up for retail sale.
56.06.030	Yarn of regenerated fibres, discontinuous, put up for retail sale.
56.07.011	Fabrics, woven, containing 85 per cent or more by weight of discontinuous synthetic fibres, grey and unbleached.
56.07.019	Fabrics, woven, containing 85 per cent or more by weight of discontinuous synthetic fibres, other.
56.07.021	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton, grey and unbleached.
56.07.029	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton, other.
56.07.031	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached.
56.07.039	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other.
56.07.041	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached.
56.07.049	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other.
56.07.051	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached.



## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
56.07.059	Fabrics, woven, of discontinuous synthetic fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, other.
56.07.061	Fabrics, woven, containing 85 per cent or more by weight of discontinuous regenerated fibres, grey and unbleached.
56.07.069	Fabrics, woven, containing 85 per cent or more by weight of discontinuous regenerated fibres, other.
56.07.071	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton, grey and unbleached.
56.07.079	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with cotton, other.
56.07.081	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, grey and unbleached.
56.07.089	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with wool or fine animal hair, other.
56.07.091	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, grey and unbleached.
56.07.099	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with continuous man-made textile materials, other.
56.07.101	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, grey and unbleached.
56.07.109	Fabrics, woven, of discontinuous regenerated fibres, containing less than 85 per cent by weight of such fibres, mixed mainly or solely with fibres other than cotton, wool, fine animal hair or continuous man-made textile materials, other.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
57.10.000	Woven fabrics, of jute or of other textile bast fibres.
58.01.020	Carpets, carpeting and rugs of other textile materials, knotted.
58.02.020	Other carpets, carpeting, rugs, mats and matting of wool or fine animal hair, tufted.
58.02.050	Other carpets, carpeting, rugs, mats and matting of man-made textile materials, tufted.
58.03.000	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvals and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand.
58.04.010	Pile and chenille fabrics, woven, of wool or fine animal hair.
58.04.020	Pile and chenille fabrics, woven, of cotton.
58.04.030	Pile and chenille fabrics, woven, of man-made fibres, synthetic.
58.04.040	Pile and chenille fabrics, woven, of man-made fibres, regenerated.
58.04.050	Pile and chenille fabrics, woven, other.
58.05.009	Other narrow woven fabrics and narrow fabrics exceeding 1.3 cm. width other than woven labels, badges and the like.
58.06.000	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size.
58.08.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain.
58.09.000	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs.
58.10.000	Embroidery, in the piece, in strips or in motifs.
59.01.001	Sanitary towels.
59.01.009	Other wadding and articles of wadding, textile flock and dust and mill neps.
59.02.010	Floor coverings, felt.
59.02.021	Roofing felt.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
59.02.029	Other articles of felt.
59.05.001	Knotted fishing nets of stretched mesh sizes from 1.27 cm. to 12.7 cm. inclusive, manufactured from nylon multi-filament fibres.
59.05.002	Other fishing nets.
59.05.003	Fruit-tree and seed-bed netting.
59.05.009	Other nets and netting.
59.07.001	Bookbinding fabric.
59.07.009	Tracing cloth, prepared painting canvas, buckram and similar fabrics, for hat foundations and similar uses.
59.08.000	Textile fabrics impregnated, coated, covered or laminated with preparations, of cellulose derivatives or of other artificial plastic materials.
59.10.000	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not.
59.12.001	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil.
59.12.009	Painted canvas, theatrical scenery, studio back cloths or the like.
59.13.000	Elastic fabrics and trimmings (other than knitted or crocheted goods), consisting of textile materials combined with rubber threads.
59.14.009	Other wicks of woven, plaited or knitted textile materials for lamps, stoves, candles and the like, (excluding wicks for lighters; tubular knitted gas-mantle fabrics and incandescent gas mantles).
60.01.010	Knitted or crocheted fabric of wool or fine animal hair.
60.01.020	Knitted or crocheted fabric of cotton.
60.01.030	Knitted or crocheted fabric of synthetic fibres.
60.01.040	Knitted or crocheted fabric of regenerated fibres.
60.02.000	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
60.03.000	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized.
60.04.010	Panty hose (tights) of wool or fine animal hair.
60.04.020	Other under-garments of wool or fine animal hair.
60.04.031	Tee-shirts, sports shirts, men's and boys', of cotton.
60.04.039	Shirts, other, of cotton.
60.04.041	Vests and singlets of cotton.
60.04.049	Other under-garments of cotton.
60.04.050	Panty hose (tights) of synthetic fibres.
60.04.061	Tee-shirts and sports shirts of synthetic fibres.
60.04.069	Shirts, men's and boys', other, of synthetic fibres.
60.04.071	Vests and singlets of synthetic fibres.
60.04.079	Other under-garments, men's and boys', except shirts of synthetic fibres.
60.04.080	Under-garments, women's, girls' and infants', other than panty hose (tights) of synthetic fibres.
60.04.090	Under-garments of regenerated fibres.
60.04.100	Under-garments of other fibres.
60.05.010	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of wool or fine animal hair.
60.05.020	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of cotton.
60.05.030	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of synthetic fibres.
60.05.040	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of regenerated fibres.
60.05.050	Jerseys, pull-overs, slip-overs, twinsets, cardigans, bed-jackets and jumpers, of other fibres.
60.05.060	Dresses, skirts, suits and costumes, women's, girls' and infants', of wool or fine animal hair.
60.05.070	Dresses, skirts, suits and costumes, women's, girls' and infants', of cotton.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
60.05.080	Dresses, skirts, suits and costumes, women's, girls' and infants', of synthetic fibres.
60.05.090	Dresses, skirts, suits and costumes, women's, girls' and infants', of regenerated fibres.
60.05.100	Dresses, skirts, suits and costumes, women's, girls' and infants', of other fibres.
60.05.110	Other outer garments and clothing accessories (other than gloves, stockings and the like), of wool or fine animal hair.
60.05.120	Other outer-garments and clothing accessories (other than gloves, stockings and the like), of cotton.
60.05.130	Other outer-garments and clothing accessories (other than gloves, stockings and the like), of synthetic fibres.
60.05.140	Other outer-garments and clothing accessories (other than gloves, stockings and the like), of regenerated fibres.
60.05.150	Other outer-garments and clothing accessories (other than gloves, stockings and the like), of other fibres.
60.05.161	Blankets, knitted or crocheted.
60.06.010	Knitted or crocheted fabrics, elastic or rubberized.
60.06.021	Stockings and hose, elastic or rubberized, knitted or crocheted.
60.06.022	Articles of apparel, knitted or crocheted, elastic or rubberized.
61.01.011	Men's and boys' diving suits, other than sports clothing of textile fabrics.
61.01.019	Men's and boys' outer-garments of impregnated, coated or rubberized textile fabrics.
61.01.020	Men's and boys' overcoats and other coats, of wool or fine animal hair.
61.01.030	Men's and boys' overcoats and other coats, of other fibres.
61.01.040	Men's and boys' suits (other than diving suits or garments of impregnated, coated or rubberized textile fabrics), of wool or fine animal hair.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
61.01.050	Men's and boys' suits (other than diving suits or garments of impregnated, coated or rubberized textile fabrics), of cotton.
61.01.060	Men's and boys' suits (other than diving suits or garments of impregnated, coated or rubberized textile fabrics), of man-made fibres.
61.01.070	Men's and boys' suits (other than diving suits or garments of impregnated or rubberized textile fabrics), of other fibres.
61.01.080	Trousers, breeches and the like of wool or fine animal hair.
61.01.090	Trousers, breeches and the like of cotton.
61.01.100	Trousers, breeches and the like of man-made fibres.
61.01.110	Trousers, breeches and the like of other fibres.
61.01.120	Jackets, blazers and the like of wool or fine animal hair.
61.01.130	Jackets, blazers and the like of cotton.
61.01.140	Jackets, blazers and the like of man-made fibres.
61.01.150	Jackets, blazers and the like of other fibres.
61.01.160	Other men's and boys' garments of wool or fine animal hair.
61.01.170	Other men's and boys' garments of cotton.
61.01.180	Other men's and boys' garments of man-made fibres.
61.01.190	Other men's and boys' garments of other fibres.
61.02.011	Kangas of textile fabrics.
61.02.012	Saris.
61.02.019	Other women's, girls' and infants' outer-garments of textile fabrics of impregnated, coated or rubberized fibres.
61.02.020	Women's, girls' and infants' coats and jackets of wool and of fine animal hair.
61.02.030	Women's, girls' and infants' coats and jackets of cotton.
61.02.040	Women's, girls' and infants' coats and jackets of man-made fibres.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
61.03.051	Men's and boys' vests and singlets of synthetic fibres.
61.03.059	Other men's and boys' under-garments of synthetic fibres.
61.03.061	Men's and boys' vests and singlets of other fibres.
61.03.069	Other men's and boys' under-garments of other fibres.
61.04.011	Baby napkins of cotton.
61.04.012	Women's girls' and infants' vests and singlets of cotton.
61.04.019	Other women's, girls' and infants' under-garments of cotton.
61.04.021	Women's, girls' and infants' vests and singlets of synthetic fibres.
61.04.029	Other women's, girls' and infants' under-garments of synthetic fibres.
61.04.031	Women's, girls' and infants' vests and singlets of other fibres.
61.04.039	Other women's, girls' and infants' under-garments of other fibres.
61.05.000	Handkerchiefs.
61.06.000	Shawls, scarves, mufflers, mantillas, veils and the like.
61.07.000	Ties, bow ties and cravats.
61.09.010	Brassieres.
61.09.020	Corsets, corset belts, braces, suspenders, garters and the like.
61.10.001	Stockings, socks and sockettes, not knitted nor crocheted.
61.10.009	Gloves, mittens, and mitts, not knitted nor crocheted.
61.11.001	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimming for women's and girls' garments.
62.01.021	Blankets of wool or fine animal hair.
62.01.022	Travelling rugs of wool.
62.01.031	Blankets of cotton.
62.01.032	Travelling rugs of cotton.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
61.02.050	Women's, girls' and infants' coats and jackets of other fibres.
61.02.060	Women's, girls' and infants' suits and costumes of wool or fine animal hair.
61.02.070	Women's, girls' and infants' suits and costumes of cotton.
61.02.080	Women's, girls' and infants' suits and costumes of man-made fibres.
61.02.090	Women's, girls' and infants' suits and costumes of other fibres.
61.02.100	Dresses of wool or fine animal hair.
61.02.110	Dresses of cotton.
61.02.120	Dresses of man-made fibres.
61.02.130	Dresses of other fibres.
61.02.140	Skirts of wool or fine animal hair.
61.02.150	Skirts of cotton.
61.02.160	Skirts of man-made fibres.
61.02.170	Skirts of other fibres.
61.02.180	Blouses of cotton.
61.02.190	Blouses of man-made fibres.
61.02.200	Blouses of other fibres.
61.02.210	Other women's, girls' and infants' garments of wool or fine animal hair.
61.02.220	Other women's, girls' and infants' garments of cotton.
61.02.230	Other women's, girls' and infants' garments of man-made fibres.
61.02.240	Other women's, girls' and infants' garments of other fibres.
61.03.010	Men's and boys' shirts of cotton.
61.03.020	Men's and boys' shirts of synthetic fibres.
61.03.030	Men's and boys' shirts of other fibres.
61.03.041	Men's and boys' vests and singlets of cotton.
61.03.049	Other men's and boys' under-garments of cotton.



## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
62.01.041	Blankets of synthetic fibres.
62.01.042	Travelling rugs of synthetic fibres.
62.01.051	Blankets of other fibres.
62.01.052	Travelling rugs of other fibres.
62.02.011	Bed linen of cotton, grey (unbleached).
62.02.019	Bed linen of cotton, other.
62.02.021	Bed linen of synthetic or regenerated fibres.
62.02.022	Bed linen of silk.
62.02.029	Bed linen of other fibres.
62.02.031	Table linen of cotton, grey (unbleached).
62.02.039	Table linen of cotton, other.
62.02.041	Table linen of synthetic or regenerated fibres.
62.02.042	Table linen of silk.
62.02.049	Table linen of other fibres.
62.02.051	Toilet and kitchen linen (towels, etc.) of cotton.
62.02.059	Toilet and kitchen linen (towels, etc.) of other textile materials.
62.02.061	Toilet and kitchen linen (towels, etc.) of synthetic or regenerated fibres.
62.02.062	Toilet and kitchen linen (towels, etc.) of silk.
62.02.069	Toilet and kitchen linen (towels, etc.) of other fibres.
62.02.071	Other furnishing articles (curtains, etc.) of cotton.
62.02.079	Other furnishing articles (curtains, etc.) of other textile materials.
62.02.081	Other furnishing articles (curtains, etc.) of synthetic or regenerated fibres.
62.02.082	Other furnishing articles (curtains, etc.) of silk.
62.02.083	Other furnishing articles (curtains, etc.) of other fibres.
62.02.084	Mosquito and sand-fly nets.
62.02.085	Pillow cases.
62.02.089	Mattress covers.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
62.03.001	Jute bags and sacks.
62.03.002	Sisal bags and sacks.
62.03.003	Bags and sacks of mixed fibres.
62.03.009	Bags and sacks of other textile materials.
62.04.010	Tarpaulins, sails, awnings, sunblinds, tents and camping goods of cotton.
62.04.020	Tarpaulins, sails, awnings, sunblinds, tents and camping goods of other fibres.
64.01.002	Leather or composition leather footwear, not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric.
64.01.009	Other footwear with outer soles and uppers of rubber or plastic material.
64.02.001	Football boots and spiked athletic shoes, leather or composition leather.
64.02.002	Leather or composition leather footwear, not having uppers, and shoes having rubber or rope soles and uppers of cotton fabric.
64.02.009	Other footwear with outer soles of leather, or composition leather; other footwear (other than footwear falling within heading 64.01) with outer soles of rubber or artificial plastic material.
64.03.000	Footwear with outer soles of wood or cork.
64.04.001	Football boots and spiked athletic shoes of other materials.
64.04.002	Footwear of other materials, not having uppers, and shoes having rubber or rope soles and uppers of cotton.
64.04.009	Other footwear, with outer soles of materials other than rubber, plastic, leather, or cork.
64.05.001	Footwear uppers of leather, complete or semi-manufactured.
64.06.000	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles and parts thereof.
65.01.000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
65.02.000	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims.
65.03.000	Felt hats and other felt headgear, being headgear made from felt hoods and plateaux, whether or not lined or trimmed.
65.04.000	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed.
65.05.000	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed.
65.06.000	Other headgear, whether or not lined or trimmed.
65.07.000	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps for headgear.
66.01.000	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas).
67.02.000	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit.
68.06.000	Natural or artificial abrasive powder or grain, on a base of woven fabric, paper, paper-board or other materials, whether or not cut to shape or sewn or otherwise made-up.
69.04.000	Building bricks (including flooring blocks, support of filler tiles and the like), ceramic.
69.05.000	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods including architectural ornaments, ceramic.
69.06.001	Guttering, ceramic.
69.06.002	Rain water pipes, ceramic.
69.06.009	Other piping and conduits, ceramic.
69.07.000	Unglazed setts, flags and paving, hearth and wall tiles, ceramic.
69.08.000	Glazed setts, flags and paving, hearth and wall tiles, ceramic.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
69.10.001	Lavatory cisterns without toilet bowls, ceramic.
69.11.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian).
69.12.000	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.
69.13.001	Articles of personal adornment, ceramic.
69.13.009	Other statuettes, ornaments and articles of furniture, ceramic.
70.08.000	Safety glass consisting of toughened or laminated glass, shaped or not.
70.09.000	Glass mirrors (including rear-view mirrors) unframed, framed or backed.
70.10.002	Bottles and jars, glass.
70.13.000	Glassware (other than articles of personal adornment), of a kind used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses.
70.14.001	Glass chimneys for lamps and lanterns.
70.19.001	Articles of personal adornment of glass, including imitation pearls, imitation precious and semi-precious stones.
70.20.039	Articles made of glass fibre or wool.
71.12.000	Articles of jewellery and parts thereof, of precious metal or rolled precious metal (except watches and watch cases).
71.13.000	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than articles of jewellery.
71.15.000	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
71.16.001	Beads and necklaces composed of artificial plastic material and other non-precious material.
73.10.011	Wire rod of iron or steel, other than of high carbon or alloy steel, round or square, of a diameter or square cross section of 5.5 mm. or more.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
73.10.019	Other wire rod of iron or steel, other than of high carbon or alloy steel.
73.10.021	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded, of iron or steel, other than of high carbon or alloy steel, round or square, of a diameter or square cross section of 5.5 mm. or more.
73.10.029	Bars and rods (excluding wire rod), not further worked than hot-rolled or extruded, of iron or steel, other than of high carbon or alloy steel, of other dimensions.
73.10.031	Bars and rods, forged, cold-formed or cold-finished (including precision-made), of iron or steel, other than of high carbon or alloy steel, round or square of a diameter or square cross section of 5.5 mm. or more.
73.10.039	Other bars and rods of iron or steel.
73.11.031	Angles of iron or steel, of a side width from 2.5 cm. by 2.5 cm. to 5.7 cm. by 5.7 cm., other than of high carbon or alloy steel.
73.11.039	Other angles, shapes and sections of iron or steel, not further worked than hot-rolled or extruded, other than of high carbon or alloy steel.
73.11.040	Other angles, shapes and sections of iron or steel, not further worked than cold-formed or cold-finished, other than of high carbon or alloy steel.
73.11.050	Other angles, shapes and sections of iron or steel, other than of high carbon or alloy steel.
73.12.001	Strip of iron or steel, of width 1.3 cm. to 12.7 cm. of a thickness exceeding 3 mm. other than of high carbon or alloy steel.
73.13.033	Sheets and plates of iron or steel, rolled but not further worked, of a thickness of 1.5 mm. or less.
73.13.051	Other sheets and plates, galvanized, flat or corrugated, of a thickness of 1.5 mm. or more.
73.13.052	Other sheets and plates, galvanized, flat or corrugated, of a thickness of less than 1.5 mm.
73.14.000	Iron or steel wire, whether or not coated, but not insulated.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
73.18.011	Tubes and pipes of iron or steel, seamless, galvanized.
73.18.021	Tubes and pipes of iron or steel, other than seamless, galvanized, of a diameter of 12.5 cm. or more.
73.18.022	Tubes and pipes of iron or steel, other than seamless, galvanized, of a diameter of less than 12.5 cm.
73.18.023	Tubes and pipes of iron or steel, other than seamless, non-galvanized, of a diameter of 12.5 cm or more.
73.18.029	Tubes and pipes of iron or steel, other than seamless, non-galvanized, of a diameter of less than 12.5 cm.
73.20.000	Tubes and pipe fittings (for example, joints, elbows, unions and flanges) of iron or steel.
73.21.001	Louvre windows of steel.
73.21.002	Other windows and doors, of steel.
73.21.009	Other structures and parts of structures, of iron or steel.
73.22.000	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
73.23.000	Casks, drums, cans, boxes and similar containers of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods.
73.24.000	Containers of iron or steel, for compressed or liquefied gas.
73.25.000	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables.
73.26.001	Barbed wire of iron or steel.
73.26.009	Other twisted hoop or single flat wire, barbed or not, and loosely twisted double wire of a kind used for fencing, of iron or steel.
73.27.001	Wire grill of iron or steel.
73.27.002	Expanded metal of iron or steel.
73.27.009	Gauze, cloth, grill, netting, fencing, reinforcing fabrics and similar materials, of iron or steel.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
73.29.001	Bicycle and motor cycle chains.
73.31.001	Nails (including roofing nails) of iron or steel.
73.31.002	Hooknails.
73.31.009	Tacks, staples, corrugated nails, spiked cramps, studs, spikes and drawing pins of iron or steel, whether or not with heads of other materials (except copper).
73.32.001	Bolts, nuts and washers of iron or steel.
73.32.002	Wood screws, of iron or steel.
73.32.009	Rivets, cotters, cotter-pins, washers (including spring washers) and similar articles of iron or steel.
73.34.000	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel.
73.35.000	Springs and leaves for springs, of iron or steel.
73.36.010	Cooking apparatus, for example, kitchen stoves, range cookers, gas rings, and plate warmers of a kind used for domestic purposes, not electrically operated.
73.36.021	Portable oil burning pressure stoves, complete, of iron or steel.
73.38.011	Enamelled cups, mugs, plates, trays and saucers, of a diameter not exceeding 7 cm., of iron or steel.
73.38.012	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 7 cm., but not exceeding 10 cm., of iron or steel.
73.38.013	Enamelled cups, mugs, plates, trays and saucers, of a diameter exceeding 10 cm., of iron or steel.
73.38.014	Enamelled basins and dishes of a diameter not exceeding 16 cm., of iron or steel.
73.38.015	Enamelled basins, bowls and dishes of a diameter exceeding 16 cm., but not exceeding 22 cm., of iron or steel.
73.38.016	Enamelled basins, bowls and dishes of a diameter exceeding 22 cm., of iron or steel.
73.38.017	Enamelled stew pans, saucepans and casseroles, of iron or steel.
73.38.018	Other enamel hollow-ware of iron or steel.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
73.38.019	Iron or steel wool, pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.
73.38.021	Lavatory cisterns of iron or steel, and parts thereof.
73.38.022	Sanitary buckets and pails, lavatory appliances, dustbins and similar appliances for refuse collection and disposal, and parts thereof, of iron or steel.
73.38.023	Bath tubs, shower trays and wash basins of iron or steel.
73.38.901	Domestic utensils of stainless steel.
73.38.902	Household buckets (excluding enamelled), of iron or steel.
73.38.903	Other domestic articles (excluding enamelled) and parts thereof, of iron or steel.
73.40.040	Hangers, stays and similar supports for fixing, piping and tubing, of iron or steel.
73.40.041	Traps and snares for destruction of pests, of iron or steel.
73.40.042	Tanks, vats and similar vessels of a capacity of 136 litres or more, designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness not exceeding 6 mm.
73.40.043	Tanks, vats and similar vessels of a capacity of 136 litres or more, designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel, of a thickness exceeding 6 mm.
73.40.044	Tanks, vats and similar vessels, other, of iron or steel.
73.40.047	Inspection traps, gratings, drain covers and similar castings for sewage water system and the like, of iron or steel.
73.40.048	Manhole covers of weight 25 kg. to 200 kg.
73.40.049	Guttering and gutter spouts of iron or steel.
73.40.994	Fencing posts, strainers, winders, turnbuckles and similar fittings or fasteners, of iron or steel.
76.02.001	Bars, rods, angles, shapes and sections, of aluminium.
76.03.002	Plates and sheets (flat) including coils of a thickness less than 7 mm., of aluminium.



## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
76.03.003	Plates and sheets (flat) enamelled, printed, lithographed, embossed or lacquered, of aluminium.
76.03.005	Circles of a thickness less than 7 mm., of aluminium.
76.06.000	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium.
76.08.001	Louvre windows of aluminium.
76.08.002	Other windows and doors of aluminium.
76.09.000	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
76.10.001	Aluminium milk containers of 10 litres or less.
76.12.001	Cables and conductors, whether or not steel cored, of a diameter of 4 mm. to 16 mm., of aluminium.
76.15.011	Hollow-ware and parts thereof, of aluminium.
76.16.002	Expanded metal of aluminium.
82.01.000	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes, axes, bill hooks and similar hewing tools, scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
82.06.001	Blades and cutters of a kind used domestically or by butchers, bakers or other retail traders.
82.11.001	Razor blades including disposable razors.
82.11.009	Razors and razor blanks.
82.14.000	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware.
83.01.001	Padlocks and keys therefor.
83.01.009	Other locks, keys, frames incorporating locks, and parts thereof, of base metal, excluding padlocks and locks for automobiles.
83.02.002	Hinges, door and window fittings other than those for road motor vehicles.
83.04.000	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within tariff heading 94.03.
83.06.009	Picture frames and mirrors, of base metal.
83.13.001	Crown corks of base metal.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
84.08.042	Winds engines (windmills).
84.18.021	Filtering and purifying apparatus as road motor vehicle parts.
84.24.011	Ploughs designed to be drawn by manual power or by animals, non self-propelled.
84.24.052	Parts of ploughs designed to be drawn by manual power or by animals, non self-propelled.
84.64.000	Gaskets and similar joints of metal sheeting combined with other material or laminated metal foil; sets of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes, etc., put up in pouches, envelopes or similar packings.
85.03.001	Batteries and cells for flashlights (torches) and transistor radios.
85.04.011	Batteries for road motor vehicles.
85.20.011	Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less excluding tubular, miniature or coloured indicator lamps.
85.23.001	Insulated electric wire having conductors of plain, high conductivity copper or aluminium wire, of which the single or any individual core exceeds 2.0 mm. in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm., sheathed with polyethylene, polyvinylchloride or both whether or not steel wire armoured.
85.23.002	Insulated electric wire having conductors of plain, high conductivity copper or aluminium wire, lacquered, enamelled or anodized, but not sheathed, or which the overall greatest cross-sectional width is between 0.2 mm. and 2 mm. inclusive.
87.05.004	Bodies for motor vehicles for transport of goods or persons.
87.10.000	Cycles (including delivery tricycles), not motorized.
87.14.022	Trailers and semi-trailers for the transport of goods, assembled.
87.14.031	Wheelbarrows, not mechanically propelled.
87.14.032	Sack-trucks, hand trolleys and similar hand-propelled vehicles.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
87.14.033	Carts (public service) for collection and disposal of refuse, not mechanically propelled.
87.14.049	Parts, other, for vehicles (including trailers), not mechanically propelled.
90.16.012	Wooden school rulers.
92.12.021	Gramophone records of 7" diameter or less.
94.01.011	Chairs and other seats of metal (other than medical, dental, surgical or veterinary chairs) whether or not convertible into beds.
94.01.012	Other chairs and seats (other than medical, dental, surgical or veterinary chairs) whether or not convertible into beds.
94.01.020	Parts of chairs and other seats (other than parts of medical, dental, surgical or veterinary chairs) whether or not convertible into beds.
94.03.011	Metal beds, other than medical metal beds.
94.03.031	Other furniture of materials other than of metal or wood.
94.03.039	Parts of other furniture of materials other than of metal or wood.
94.04.001	Spring mattresses, and mattresses of expanded foam, sponge rubber or artificial plastic material.
94.04.002	Other mattresses.
94.04.003	Mattress supports and similar stuffed furnishings of expanded foam, sponge rubber or artificial plastic material.
94.04.009	Other mattress supports and stuffed furnishing.
96.01.002	Hand scrubbing brushes and footwear cleaning brushes of natural fibres.
96.01.003	Paints, distemper, varnish and similar brushes.
96.01.009	Other brooms, brushes (including brushes of a kind used as parts of machines), mops, squeegees (other than roller squeegees).
96.06.001	Hand sieves and hand riddles of any material of a kind used for domestic purposes.
96.06.009	Other hand sieves and hand riddles, of any material.

## FIFTH SCHEDULE—(Contd.)

<i>Tariff Number</i>	<i>Tariff Description</i>
97.06.002	Football bladders.
97.06.009	Other appliances, apparatus, accessories and requisites for gymnastics or for sports and outdoor games (other than articles falling within tariff heading No. 97.04).
97.07.001	Artificial flies for fishing.
98.01.009	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; parts of such articles.
98.02.001	Slide fasteners.
98.03.001	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil holders and similar holders, propelling pencils and sliding pencils (other than those of tariff heading 98.05).
98.05.001	Writing and drawing chalks.
98.05.009	Other chalks, crayons and pastels, slate pencils, pencil leads, drawing charcoals, pencils (other than pencils of tariff heading 98.03).
98.06.000	Slates and boards, with writing or drawing surfaces, whether framed or not.
98.08.001	Typewriter ribbons, whether or not on spools; ink-pads, with or without boxes.
98.12.000	Combs, hair-slides and the like.
98.14.000	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor.
98.15.001	Vacuum flasks, complete with cases.