## THE FINANCE ACT, 1997

No. 8 of 1997
Date of Assent: 1st October. 1997
Date of Commencement: See Section 1

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

ENACTED by the Parliament of Kenya, as follows:-

## PART I - PRELIMINARY

Short title and commencement

1. This Act may be cited as the Finance Act, 1997 and shall come into operation, or be deemed to have come into operation, as follows-
(a) section 2(b), on the 16th June, 1994;
(b) section 40, on the 16th June, 1995;
(c) sections 4 and 8 on the 18th June, 1996;
(d) sections 27(a), 27(b), 30 and 49 on the 1st September, 1996;
(e) sections 69 and 70 on the 1st July, 1997;
(f) sections 28, 31, 34, 35, 36, 38, 39(a), 41, 45(a), $46,47,50,53,54$ and 57 on the 1st January, 1998;
(g) sections $17,18,19,20,21,22,23,24,25$ and 26 on the 20th June, 1997;
(h) all other sections on the 19th June 1997.

## PART II - CUSTOMS AND EXCISE

Amendment of section 2 of Cap. 472.
2. Section 2 of the Customs and Excise Act is amended-
(a) in subsection (1) -
(i) by deleting the definition of "beer" and inserting the following new definition -
"beer" includes ale, porter and any other description of beer and any liquor, including beer substitute, which is produced as a result of the alcoholic fermentation of an extract derived from barley malt, a cereal grain, starch or saccharine matter and hops or hops substitute, in potable water with other suitable ingredients and which contains more than two per centum of proof spirit but does not include
(a) traditional intoxicating liquor as

Cap. 122. defined in the Traditional Liquor Act; or
(b) any kind of beer which the Minister may, by order in the Gazette exclude from the provisions of this Act;
(ii) by inserting the following new definition in its proper alphabetical sequence -
> "opaque beer" means a potable beer liquor derived from the fermentation of a mash of cereal grain or vegetable or grain or vegetable
products with or without addition of sucrose or honey and which contains not less than two and a half per centum of absolute alcohol by volume;
(b) in subsection (2) by inserting the following new paragraph -
(n) over and above the import duties chargeable in accordance with the First Schedule -
(i) an additional duty of twenty per centum shall be payable in respect of all used motor vehicles (excluding agricultural tractors under heading 87.01 of Chapter 87) which are imported;
(ii) an additional duty of two and a half per centum ad valorem or five per centum of the specific rate specified in the Schedule, shall be payable in respect of all goods entered for home use from an export processing zone as the Minister may, by notice in the Gazette, specify.

Amendment of section 12 of Cap. 472.
3. Section 12 of the Customs and Excise Act is amended by deleting subsection (4) and inserting the following new subsection -
(4) A person who contravenes subsection (2)(b) shall be guilty of an offence and liable to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding three years, or to both, and any goods in respect of which the offence
has been committed shall be liable to forfeiture.

Repeal and replacement of section 34 of Cap. 472.
4. The Customs and Excise Act is amended by repealing section 34 and replacing it with the following new section-

G o o d s deposited in a customs warehouse may be sold, etc.
34.(1) Where goods which are deposited in a customs warehouse are not removed within twenty-one days after deposit, then, the proper officer shall give notice that unless such goods are removed within twenty-one days from the date of the notice, they shall be deemed to have been abandoned to Customs for sale by public auction.
(2) Where goods are deemed to be abandoned under subsection (1), then, such goods, whether prohibited or restricted, shall be sold by public auction after twenty-one days notice of sale has been given:

Provided that any such goods -
(i) which are of a perishable nature or are animals may, with the authority of the Commissioner, be sold without notice, either by public auction or private treaty, at any time after deposit in the customs warehouse;
(ii) which are restricted or prohibited under any written law in force in Kenya may, with the authority of the Commissioner and
subject to subsection (8), be sold only to persons licensed to deal in such goods or in similar goods;
(iii) which are imported by the Government, a diplomatic mission, a state corporation, an aid agency or by the Government or a state corporation of a neighboring country, shall not be sold except with the prior written approval of the Commissioner.
(3) Every notice given under subsections (1) and (2) shall be advertised in such prominent manner as the Commissioner may see fit.
(4) Notwithstanding the provisions of subsection (2), the Commissioner may, upon application by the owner, made at least seven days before the date of sale, if satisfied that failure to remove the goods was due to circumstances beyond the control of the owner, allow the goods to be removed from the customs warehouse.
(5) Goods deposited in a customs warehouse shall be subject to such rent and other charges as may be prescribed.
(6) Where goods are sold under this section, the proceeds thereof shall be applied in the order set out below in the discharge of
(a) the duties, if any;
(b) the expenses of removal and sale;
(c) the rent and charges due to the customs; and
(d) the port charges.
(7) Where after the proceeds of sale have been applied in accordance with subsection (6) there is a balance, such balance shall be paid into the customs and excise revenue.
(8) Where goods fail to be sold in accordance with this section but are in the opinion of the Commissioner without value, or cannot be sold for any other reason, then they may be destroyed or disposed of in such manner as the Commissioner may direct.
(9) An officer having the custody of goods in a customs warehouse, or place of deposit deemed to be a customs warehouse, may refuse delivery therefrom until he is satisfied that all duties, expenses, rent, freight and other charges due in respect of those goods have been paid.

Amendment of 4A. The Customs and Excise Act is amended in section section 46 of 46 by deleting the proviso to subsection (2).
Cap. 472.

Repeal and replacement of section 125 of Cap. 472.
5. The Customs and Excise Act is amended by repealing section 125 and replacing it with the following new section -
Imposition of 125.(1) Where it appears to the Minister, dumping duty. on the advice of the advisory committee 13 of 1984,s.4. appointed under subsection (6) -
(a) that goods of any description are being or have been imported into Kenya in circumstances in which they are, under this Act, to be regarded as having been dumped; or
(b) that some government or other authority outside Kenya has been giving a subsidy affecting goods of any description which are being or have been imported into Kenya,

## the Minister may -

(i) require the exporter to revise the prices of or to cease exporting such goods to Kenya forthwith; or
(ii) by order in the Gazette, impose on goods of a description specified in the order a dumping duty at such rate and in such circumstances as may be determined in accordance with the provisions of this Act:

Provided that where the Minister is not satisfied that the effect of the
dumping or the giving of a subsidy is such as to cause or threaten material injury to an established industry in Kenya or is such as to retard materially the establishment of an industry in Kenya, he shall not make an order under this section.
(2) An order under subsection (1) shall specify either the country from which the goods originated or from which they were exported to Kenya.
(3) An order made under subsection (1), may include such provisions with respect to the description of the goods chargeable with dumping duty as may appear to the Minister to be required for the purposes of this Act and, in particular, provisions limiting the description of the goods by reference to the particular persons or organisations by whom the goods were produced or who were concerned with the production of the goods in some specified manner.
(4) Dumping duty imposed by an order on goods shall be chargeable in addition to any other duty for the time being chargeable thereon.
(5) The Minister may by order in the Gazette amend or revoke an order made under sulsection (1).
(6) For the purposes of subsection (1), the Minister shall, by order in the Gazette, establish an advisory committee comprising not more than five people.

Repeal and replacement of section 126 of Cap. 472.
6. The Customs and Excise Act is amended by repealing section 126 and replacing it with the following new section-
Dumping and subsidy defined.
126.(1) For the purposes of section 125 , imported goods shall be regarded as having been dumped-
(a) if the export price of the goods exported to Kenya is less than the comparable price, in the ordinary course of trade, for the product when destined for consumption in the exporting country;
(b) if the importation of the goods causes injury to or retardation of a Kenyan industry.
(2) References in section 125 to a subsidy are references to the giving of a financial contribution on the production or export of goods by the government or a public body within the exporting country in such a manner as to cause injury to the Kenyan industry, including-
(a) a direct transfer of funds such as a grant, a loan or equity infusions;
(b) an indirect transfer of funds such as a loan guarantee;
(c) provision of goods or services other than general infrastructure, or purchase of goods;
(d) fiscal incentives, such as tax credits;
(e) the making of payments to a funding mechanism, or directing a private body to carry out any of the functions specified above; or
(f) any form of income or price support.
(3) In section 125, the word "injury" means material injury, threat of material injury or material retardation.

Amendment of section 139 of Cap. 472.
7. Section 139 of the Customs and Excise Act is amended in subsection (1) by deleting subparagraph (ii) of paragraph (f) and inserting the following new paragraph -
(ii) they have been delivered direct from a distillery or distiller's warehouse, in such quantities and under such conditions as he may determine, to a person who will use them for the fortification of wine or other excisable beverages or for use in industry or manufacture (other than the manufacture or preparation of non-excisable beverages, perfumery or toilet preparations) in which the use of spirits is required, and if he is further satisfied that the use for the fortification of wine or other excisable beverage or in that industry or manufacture of denatured or methylated spirits is
unsuitable or detrimental.

Amendment of section 158 B of Cap. 472.
8. Section 158B of the Customs and Excise Act is amended -
(a) by deleting subsection (1) and inserting the following new subsection -
(1) Notwithstanding the provisions of this Act, in any case where the Commissioner is of the opinion that he should refrain from recovery of duty or penalty or both, from any person by reason of impossibility or undue difficulty or the expense of the recovery of the duty or penalty or both, or due to any other reasonable cause, the Commissioner may refrain from recovery of the duty or penalty or both and thereupon liability to the duty or penalty or both shall be deemed to be extinguished and shall make quarterly returns to the Minister of all the amounts of duties or penalties not recovered nursuant to this subsection:

Provided that in any case where the amount of duty or penalty exceeds one hundred thousand shillings, the Commissioner shall first seek the prior written approval of the Minister.
(b) in subsection (2) by inserting immediately after the word "duty" the words "or penalty or both".

Amendment of section 163 of
9. Section 163 of the Customs and Excise Act is amended in subsection (1) by deleting the words "one

Finance
Cap. 472. month" and inserting the words "fourteen days".

Amendment of section 195 of Cap. 472.

Amendment of section 226 of Cap. 472.

Amendment of section 234 of Cap. 472.

Amendment of the First Schedule to Cap. 472.

Repeal and replacement of the Second Schedule to Cap. 472.
10. Section 195 of the Customs and Excise Act is amended by deleting the word "one" and inserting the word "five".
11. Section 226 of the Customs and Excise Act is amended by deleting the words "officer or" in the first line.
12. The Customs and Excise Act is amended in section 234 by inserting the following paragraphs at the end of subsection (1) -
(q) the dumping of goods and subsidisation of goods exported to Kenya;
(r) the implementation of Kenya's obligations under any international treaty or agreement relating to the provisions of this Act.
13. The First Schedule to the Customs and Excise Act is amended -
(a) by making the various amendments set out in the First Schedule to this Act in the manner specified therein; and
(b) by inserting the new rates of import duty as set out in the Second Schedule to this Act.
14. The Customs and Excise Act is amended by repealing the Second Schedule and replacing it with the new Second Schedule set out in the Third Schedule to this Act.
15. The Third Schedule to the Customs and Excise Act is amended -
(a) in Part A -
(i) by deleting the figure "40,000" in subparagraphs (1)(a) and (b) of item 12 and inserting the figure 100,000 ";
(ii) by deleting subparagraph (1)(c) of item 12 and inserting the following new subparagraph -
(c) including equipment, motor vehicles, vessels and aircraft, consigned to or imported by any organization, if the Commissioner is satisfied that they are for free donation to charitable organizations registered as such by the Registrar of Societies under section 10 of
Cap. 108. the Societies Act, and are approved by the Commissioner of Social Services for use by the charitable organizations in medical treatment, educational, religious or rehabilitation work, provided that the Treasury has given its approval in writing where the duty exceeds Ksh.100,000:

Provided that the Commissioner shall make quarterly returns of all exemptions granted under this paragraph.
(iii) by deleting paragraphs (f) of the proviso to item 27 and inserting the following new paragraph-
(f) if the officer or the spouse has either enjoyed a similar privilege within the previous four years from the date of importation or has imported a motor vehicle free of duty under item 8(4) of Part B of this Schedule within the two years immediately before his arrival;
(g) unless the vehicle is imported within ninety days of the date of arrival of the officer or spouse or such longer period, not exceeding three hundred and sixty days from such arrival as the Commissioner may allow;
(iv) by inserting the following at the end of item 29 -
"with the written approval of the Treasury";
(b) in Part B -
(i) by deleting the expression "boarding and boarding" appearing in paragraph (1) of item 1 and inserting the expression "boarding and loading";
(ii) by inserting the following new item immediately after item 1 -

1A. Any of the following goods which are imported for use by an approved groundhandler or caterer:
(1) equipment of a specialised nature for repairs, maintenance and servicing of

Finance
No. 8
an aircraft;
(2) specialised aircraft loading and unloading equipment; and
(3) stairways for boarding and loading aircraft.
(iii) by inserting the word "and" at the end of subparagraph (ii) of paragraph (c) of item 8(3) and inserting the following new subparagraph -
(iii) the person is granted a work permit or a dependant's pass for a period not less than two years;
(iv) by inserting the following new paragraphs in item 8(5) -
(c) that the goods are imported by a returning resident being an employee of an international organization the headquarters of which are in Kenya and who has been recalled for consultations at the organisation's headquarters;
(d) that the goods are imported by a returning resident who has proved to the satisfaction of the Commissioner that the circumstances occasioning his stay beyond that period were beyond his control.

Amendment of the Fifth
16. The Fifth Schedule to the Customs and Excise Act is amended by making the various amendments set out in the

Schedule to Fourth Schedule to this Act in the manner specified therein. Cap. 472.

## PART III - VALUE ADDED TAX

Amendment of section 8 of Cap. 476.
17. The Value Added Tax is amended in section 8 by deleting subsection (1) and inserting the following new subsection-
(1) Where a taxable person supplies goods or services and the supply is zero-rated, then no tax shall be charged on the supply, but it shall, in all other respects, be treated as a taxable supply and accordingly the rate at which tax is treated as charged on the supply shall be nil.

Amendment of section 9 of Cap. 476.

Amendment of section 13 of Cap. 476.
18. The Value Added Tax Act is amended in subsection (1) of section 9 -
(a) by deleting the word "supplied" appearing in paragraph (a) and inserting the word "provided"; and
(b) by deleting the proviso to paragraph (c).
19. Section 13 of the Value Added Tax Act is amended-
(a) by deleting subsection (3) and inserting the following new subsection -
(3) Notwithstanding the provisions of subsections (1) and (2), a registered person may defer payment of tax due to a date not later than the twentieth day of the month succeeding that in which the tax became due:

Provided that where the twentieth day of the month falls on a public holiday, a Saturday or a Sunday, the return together with the payment of the tax due, shall be submitted on the last working day prior to that public holiday, the Saturday or the Sunday.
(b) by deleting subsection (4) and inserting the following new subsection -
(4) Subject to the provisions of subsection (3), the Commissioner may require that a registered person shall pay tax at the time when he collects that tax from his customer as part of the price of a taxable supply.

Amendment of section 15 of Cap. 476.
20. Section 15 of the Value Added Tax Act is amended by deleting subsection (3) and inserting the following new subsection:-
(3) The Commissioner may grant remission of additional tax in individual cases where he is satisfied that such remission is justified, and shall make quarterly reports to the Minister of all remissions so granted:

Provided that where the amount of additional tax exceeds one hundred thousand shillings, the remission shall be subject to the prior written approval of the Minister.

Amendment of section 24 of Cap. 476.
21. The Value Added Tax Act is amended by inserting the following proviso at the end of section 24-

Provided that no refund shall be made under
paragraph (b) of this section unless the claim in respect thereof is lodged within twelve months from the date the tax became due and payable under section 13.

Amendment of section 25 of Cap. 476.

Repeal and replacement of the First Schedule to Cap. 476.

Amendment of the Third Schedule to Cap. 476.
22. Section 25 of the Value Added Tax Act is amended by inserting the following subsection immediately after subsection (2) -
(3) The Commissioner may grant remission of additional tax in individual cases where he is satisfied that such remission is justified, and shall make quarterly reports to the Minister of all remissions so granted:

Provided that where the additional tax exceeds one hundred thousand shillings, remission shall be subject to the prior written approval of the Minister.
23. The Value Added Tax Act is amended by repealing the First Schedule and replacing it with the new First Schedule set out in the Fifth Schedule to this Act.
24. The Third Schedule to the Value Added Tax Act is amended -
(a) by deleting paragraph 4 and inserting the following new paragraph-
4. Legal and arbitration services including any services supplied in connection therewith.
(b) by deleting paragraph 12 and inserting the following new paragraph-
12. Services supplied by security and investigation organizations including rental of security equipment and installation.
(c) by deleting paragraph 26 and inserting the following new paragraph-
26. Goods transportation, handling, warehousing and storage services excluding transportation of unprocessed agricultural produce.

Amendment of the Fourth Schedule to Cap. 476.
25. The Fourth Schedule to the Value Added Tax Act is amended in item 2 in the manner specified in the Sixth Schedule to this Act.

Amendment of the Eighth Schedule to Cap. 476.
26. The Eighth Schedule to the Value Added Tax Act is amended -
(a) in Part A -
(i) by deleting the figure " 40,000 " wherever it occurs in item 9 and inserting the figure " 100,000 ";
(ii) by deleting the words "ten thousand" appearing in item 11 and inserting the words "one hundred thousand";
(iii) in item 21 -
(a) by inserting the words "within the two years immediately before his arrival" at the end of paragraph (f);
(b) by inserting the following new paragraph-
(g) unless the vehicle is imported within ninety days of the date of arrival of the officer or spouse, or such longer period, not exceeding three hundred and sixty days from such arrival, as the Commissioner may allow;
(iv) by deleting item 23 and inserting the following new item-

## 23. Kenya Police, Administration Police and Kenya Prisons

Equipment, machinery and motor vehicles, including aircraft and vessels, imported or purchased for the official use of the Kenya Police, Administration Police and Kenya Prisons, with the written approval of the Treasury.
(b) in Part B -
(i) by deleting item 1 and inserting the following new item-

## 1. Aircraft Operations

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

Finance
No. 8
(a) aircraft; parts and accessories thereof, including engines; air navigational instruments; lighting, radio and radar apparatus and equipment; equipment of a specialized nature for the repair, maintenance and servicing of an aircraft; specialized aircraft loading and unloading equipment; ground signs, stairways for boarding and loading aircraft; catering stores;
(b) kerosene and aviation spirit solely for use in aircraft engines.
(2) Any of the following goods which are imported or purchased for use by an approved ground handler or caterer-
(a) equipment of a specialized nature for repairs, maintenance and servicing of an aircraft.
(b) specialized aircraft loading and unloading equipment; and
(c) stairways for boarding and loading aircraft.
(ii) by inserting in the proviso to paragraph (c) of item 6(3), the following new subparagraph-
(iii) the person is granted a work permit or a dependant's pass for a period of not less than two years.
(iii) by inserting the following new subparagraphs in item 6(5) -
(c) that the goods are imported by a returning resident, being an employee of an international organisation the headquarters of which are in Kenya and who has been recalled for consultations at the organisation's headquarters.
(d) that the goods are imported by a returning resident who has proved to the satisfaction of the Commissioner that the circumstances occasioning his stay beyond that period were beyond his control.
(iv) by deleting item 20 and inserting the following new item -

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

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

## PART IV - INCOME TAX

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

[^0]Finance

Cap. 470.

## Cap. 485A. Markets Authority Act;

"venture company" means a company incorporated in Kenya in which a venture capital company has invested and which at the time of first investment by the venture capital company has assets with a market value or annual turnover of less than five hundred million Kenya shillings.
(b) by deleting the definition of "personal relief" and inserting the following new definition -
"personal relief" means -
(a) the personal relief provided for under part $V$; and
(b) the relief mentioned in section 30 .

Amendment of section 5 of Cap. 470.
(a) by inserting the following definition in their correct alphabetical sequence -
> "registered venture capital company" means a venture capital company registered by the Commissioner in such manner as may be prescribed;

"securities exchange" has the meaning assigned to it in section 2 of the Capital company has assets with a market value or
28. Section 5 of the Income Tax Act is amended by
deleting subsection (5) and inserting the following new
subsection -
(5) Notwithstanding any other provision of this Act, the value of the benefit (excluding the value of premises as determined under subsection (3)) for the purposes of this section, shall be the higher of the cost to the employer or such value as the Commissioner may from time to time prescribe.

Amendment of section 6 of Cap. 470.

Amendment of section 7A of Cap. 470.
29. Section 6 of the Income Tax Act is amended by renumbering the existing provision subsection (1) and by inserting a new subsection as follows -
(2) In the case of a lease or similar transaction, the income of a lessor shall be determined in accordance with such rules as may be prescribed under this Act.
30. Section 7A of the Income Tax Act is amended by inserting the following new subsection -
(7) For the purposes of this section, gains from trading in venture company shares which are exempt from tax under the First Schedule shall be treated as dividends.

Amendment of section 12 of Cap. 470.
31. Section 12 of the Income Tax Act is amended-
(a) in subsection (2), by deleting paragraph (b) and inserting the following new paragraph-
(b) the amount specified in the preceding year assessment multiplied by one hundred and ten percent;
(b) by deleting subsection (5) and inserting the following new subsection-
(5) No instalment tax shall be payable by an individual in any year of income where the total tax payable for that year of income is an amount not exceeding forty thousand shillings.

Amendment of section 15 of Cap. 470.
32. Section 15 of the Income Tax Act is amended in subsection (2)-
(a) by deleting paragraph (k); and
(b) by inserting the following new paragraphs -
(t) expenditure incurred by the lessee in the case of a lease or similar transaction as determined in accordance with such rules as may be prescribed under this Act;
(u) expenditure of a capital nature incurred in that year of income by a person on rating for the purposes of listing on any securities exchange operating in Kenya.

Amendment of section 16 of Cap. 470.

Amendment of section 19 of Cap. 470.
33. Section 16 of the Income Tax Act is amended in subsection (2) by deleting paragraph (k).
34. Section 19 of the Income Tax Act is amended -
(a) in subsection (3), by deleting subparagraph (iii) of paragraph (c) and inserting the following subparagraph-
(iii) the amount of any other expenses allowable as a deduction (excluding costs and expenses attributable to earning exempt income) as
determined by the ration of exempt investment income to the sum of investment and exempt investment income) in that year of income in computing the gains or profits of that business under this Act.
(b) in subsection (4) by deleting subparagraph (iii) of paragraph (c) and inserting the following new subparagraph -
(iii) an amount being such proportion as the Commissioner may determine to be just and reasonable of those axpenses of the head office of that company as woilt have been allowable as a deduction in that year of income in computing its gains or profits if the company had been a resident company in so far as those amounts relate to policies the premiums in respect of which are received or receivable in Kenya.
(c) in subsection (5) by deleting subparagraph (ii) in the proviso to paragraph (a) and inserting the following new subparagraph (ii) -
(ii) that portion of expenses not referable to the registered funds in subparagraph (i) as determined by the ratio of exempt investment income to the sum of investment income and exempt investment income; and
(d) in subsection (7) -
(i) by deleting the definition of "investment income" and inserting the following new definition-

- "investment income" does not include -
(a) dividends chargeable to tax under section 3(2)(a)(i); and
(b) income from the disposal of investment shares traded in any securities exchange operating in Kenya;
(ii) by inserting the following new definitions in their correct alphabetical sequence -
"exempt investment income" means dividends chargeable to tax under section 3(2)(a)(i) plus income from disposal of investment shares traded in any securities exchange operating in Kenya.

Amendment of section 22A of Cap. 470.

Amendment of section 22B of Cap. 470.
35. Section 22A of the Income Tax Act is amended -
(i) by deleting the words "ninety thousand" wherever they occur and inserting the words "one hundred and twenty thousand"; and
(ii) by deleting the words "seven thousand five hundred" wherever they occur and inserting the words "ten thousand".
36. Section 22B of the Income Tax Act is amended in subsection (2) by deleting paragraph (c) and inserting the following new paragraph -
(c) one hundred and twenty thousand shillings (or, where the contributions are made on behalf of the
individual by his employer in respect of part year of service of the individual, ten thousand shillings per month of service) reduced by the amount of the contributions made by the individual or by an employer on behalf of the individual to the National Social Security Fund in the year.

Amendment of PART V of Cap. 470.
37. PART V of the Income Tax Act is amended in the heading by deleting the words "PERSONAL RELIEFS" and inserting the words "PERSONAL RELIEF".

Amendment of section 29 of Cap. 470.
38. Section 29 of the Income Tax Act is amended -
(a) by deleting subsection (1) and inserting the following new subsection-
(1) Subject to this section and to section 77, a resident individual who for a year of income is in receipt of taxable income and has furnished a return of income in respect of that year of income, shall, in respect of that year of income, be entitled to a personal relief which shall be set off against tax payable by him for that year of income at the rate and subject to the limitation specified in Head A of the Third Schedule:

Provided that-
(i) notwithstanding that an individual has furnished no such return of income, he shall, for the purposes of section 37, be given the personal relief which he will be entitled to for that year of income; and
(ii) nothing in this section shall prevent the Commissioner from granting to an individual in an assessment made under subsection (3) of section 73 that personal relief.
(b) in subsection (2) -
(i) by deleting the words "those personal reliefs which he was or would have been" and inserting, "the personal relief which he was"; and
(ii) by deleting the proviso thereto.

Amendment of section 37 of Cap. 470.
39. Section 37 of the Income Tax Act is amended -
(a) in subsection (2) by deleting the words "not exceeding eight thousand shillings" and inserting the words "equal to twenty-five percent of the amount of tax involved or ten thousand shillings whichever is greater,"; and
(b) by deleting subsection (3) and inserting the following new subsection -
(3) The Commissioner may remit the whole or part of any penalty imposed under this section up to a maximum of one hundred thousand shillings per employer per annum:

## Provided that -

(a) the Commissioner may remit any amount of penalty in excess of one
hundred thousand shillings per employer per annum with the prior written approval of the Minister; and
(b) the Commissioner shall make a quarterly report to the Minister of all penalties remitted during that quarter.

Amendment of section 39A of Cap. 470.
40. Section 39A of the Income Tax Act is amended by deleting subsection (3) and inserting the following -
(3) For the purposes of this section -
"official aid funded project" has the meaning assigned to it in section 2 of the
Cap. 472. Customs and Excise Act; and
"passenger car" means a passengercarrying motor vehicle with a seating capacity of not more than 9 passengers.

Amendment of section 52B of Cap. 470.
41. Section 52B of the Income Tax Act is amended -
(a) in subsection (1) -
(i) by deleting the word "fourth" in paragraph (a) and inserting the word "sixth";
(ii) by deleting the word "fourth" in paragraph (b) and inserting the word "sixth";
(iii) by inserting the following proviso at the end of paragraph (b) -

Provided that an employee shall not be required to furnish to the Commissioner such a return of income -
(i) if he had no income chargeable to tax for that year of income other than from emoluments; and
(ii) if the tax payable in respect of those emoluments has been recovered by deduction under section 37.; and
(b) in subsection (3), by deleting the word "reliefs" and inserting the word "relief".

Amendment of section 69 of Cap. 470.
42. Section 69 of the Income Tax Act is amended by renumbering the existing provision subsection (1) and inserting the following new subsection -
(2) For the purpose of obtaining full financial information from the Government or local authority or other public body, the Commissioner may, by notice in writing, at any time require an officer in the service of the Government or of a local authority or other public body, within a reasonable time, not being less than thirty days after the date of service of the notice -
(a) to furnish him or a person authorised by him with such financial information as may be considered necessary by the Commissioner; and
(b) to supply such further particulars as may be required in respect of such financial information; and
(3) Where a notice has been served under subsection (2), the Commissioner may, by a further notice in writing served on the officer, extend the period in which the information is to be furnished.
(4) Subject to subsection (3), where any person upon whom a notice under subsection (2) has been served fails to comply with such notice, the Commissioner may impose a penalty equal to the higher of two hundred thousand shillings or two times the amount of tax lost as a result of the failure to comply, and the provisions of this Act relating to the collection and recovery of tax shall also apply to the collection and recovery of the penalty as if it were tax due from the Government or local authority or public body in whose service the officer is engaged.

Amendment of section 72 of Cap. 470.
43. Section 72 of the Income Tax Act is amended -
(a) in subsection (1) by deleting the proviso to paragraphs (a) and (b) and inserting the following new proviso -

Provided that -
(i) if the Commissioner is satisfied that owing to absence from Kenya, sickness or any other reasonable cause the person was prevented from furnishing the return or giving notice within the required period, the Commissioner may at any time remit the whole or any part of the additional tax up to a maximum of one hundred thousand shillings per person per annum; and
(ii) the Commissioner may remit any additional tax in excess of one hundred thousand shillings per person per annum with the prior written approval of the Minister; and (iii) the Commissioner shall make a quarterly report to the Minister of all additional tax remitted during that quarter.
(b) by deleting subsection (6) and inserting the following new subsection -
(6) The Commissioner may at any time remit the whole or part of any additional tax imposed under subsection (2) up to a maximum of one hundred thousand shillings per person per annum and a refusal to make a remission under this subsection shall not be questioned in any Court:

Provided that -
(a) the Commissioner may remit any additional tax in excess of one hundred thousand shillings per person per annum with the prior written approval of the Minister; and
(ii) the Commissioner shall make a quarterly report to the Minister of all additional tax remitted during that quarter.

Amendment of section 72C of Cap. 470.
44. Section 72C of the Income Tax Act is amended -
(a) in subsection (1), by deleting the words "fifteen percent" and inserting the words "twenty percent".
(b) in subsection (2), by inserting the following proviso at the end thereof -

## Provided that -

(a) the Commissioner may remit up to a maximum of one hundred thousand shillings per person per annum of the penalty or interest; and
(b) the Commissioner may remit any amount of penalty or interest in excess of one hundred thousand shillings with the prior written approval of the Minister; and
(c) the Commissioner shall make a quarterly report to the Minister of all penalties and interest remitted during that quarter.

Amendment of section 72D of Cap. 470.

Repeal and replacement of section 92A of Cap. 470.
45. Section 72D of the Income Tax Act is amended by deleting the words "fifteen percent" and inserting the words "twenty percent".
46. Section 92A of the Income Tax Act is amended by deleting the existing provision and inserting the following -

Due date for 92A. payment of tax under selfassessment.

Where any person furnishes a retum under section 52 B , the tax charged thereunder shall be due and payable on the twentieth day of the sixth month following the end of his year of income.

Amendment of section 94 of Cap. 470.
47. Section 94 of the Income Tax Act is amended by deleting subsection (4) and inserting the following new
subsection -
(4) The Commissioner may remit the whole or part of any penalty or late payment interest or both such penalty and interest charged under section 72D up to a maximum of one hundred thousand shillings each per person per annum:

Provided that -
(a) the Commissioner may remit any amount of penalty or late payment interest in excess of one hundred thousand shillings with the prior written approval of the Minister; and
(b) the Commissioner shall make a quarterly report to the Minister of all penalties and late payment interest remitted during that quarter.

Amendment of section 95 of Cap. 470.
48. Section 95 of the Income Tax Act is amended by inserting the following proviso at the end of subsection (3)Provided that -
(a) the Commissioner may remit up to a maximum of one hundred thousand shillings per person per annum of the interest; and
(b) the Commissioner may remit any amount of interest in excess of one hundred thousand shillings with the prior written approval of the Minister; and
(c) the Commissioner shall make a quarterly report to the Minister of all interest remitted during that
quarter.

Amendment of
the First
Schedule to Cap. 470.
49. The First Schedule to the Income Tax Act is amended in Part I by inserting the following new paragraphs
46. Dividends received by a registered venture capital company.
47. Gains arising from trade in shares of a venture company earned by a registered venture capital company within the first ten years from the date of first investment in that venture company by the venture capital company:

Provided that the venture company has not beer: listed in any securities exchange operating in Kenya for a period of more than two years.
48. Gains arising from trade in securities listed on any securities exchange operating in Kenya by any dealer
Cap. 485A. licensed under the Capital Markets Authority Act:

Provided that such securities have been held for a period not exceeding twenty-four months from the date of acquisition.
49. Interest income accrued in or derived from Kenya under financial arrangements

Finance.
No. 8
made or guaranteed by the Export-Import Bank of the United States, an agency of the United States of America.

Amendment of the Third Schedule to Cap. 470.
50. The Third Schedule to the Income Tax Act is amended-
(a) in HEAD A (RESIDENT PERSONAL RELIEFS) -
(i) by deleting the word "reliefs" wherever it appears and inserting the word "relief"; and
(ii) by deleting the words "seven thousand two hundred" and inserting the words "seven thousand nine hundred and twenty";
(b) in HEAD B (RATES OF TAX) -
(i) by deleting items I and IA and inserting the following new items -

1. The individual rates of tax shall be -

Rate in each
Twenty shillings

On the first $£ 4,512$

2.00

On the next $£ 4,512 \ldots \ldots \ldots . . .$.
On the next $£ 4,512 \ldots \ldots . . . . . . .4 .00$
On the next $£ 4,512$.............. 5.00
On the next $£ 4,512 \ldots \ldots \ldots . . . .6 .00$
On all income over $£ 21,560 \ldots . .6 .50$

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

Rate in each
Twenty shillings

On the first $£ 4,512$
2.00

On the next $£ 4,512 \ldots \ldots \ldots . . .3 .00$
On the next $£ 4,512 \ldots \ldots . . . . . . .4 .00$
On the next $£ 4,512 \ldots \ldots . . . . . . . .5 .00$
On the next $£ 4,512 \ldots \ldots . . . . . .$.
On all income over $£ 21,560 \ldots . .6 .50$
(ii) by deleting item (v) in paragraph 2(a) and inserting the following new items -
(v) for the year of income 1993 upto and including the year of income 1997 7.00
(vi) for the year of income 1998 and each subsequent year of income 6.50
(iii) by deleting item (v) in paragraph 2(b) and inserting the following new items -
(v) for the year of income 1993
upto and including the year of income 1997 8.50
(vi) for the year of income 1998 and each subsequent year of
-No. 8
income .. .. .. .. 8.00

Amendment of the Thirteenth Schedule to Cap. 470.

## PART V - MISCELLANEOUS AMENDMENTS

Insertion of section 251A in Cap. 265.
(a) by deleting the words "import licensing or"
appearing in the right hand column under the heading
(a) by deleting the words "import licensing or"
appearing in the right hand column under the heading "purpose of transaction";
(b) by deleting the entries therein relating to the Central Bank of Kenya;
(c) by inserting the following new entry -
51. The Thirteenth Schedule to the Income Tax Act is amended -

$$
\begin{array}{ll}
\text { All Government Ministries } & \text { All contracts, supply } \\
\text { and public bodies } & \text { of goods and services. }
\end{array}
$$

52. The Local Government Act is amended by inserting the following new section immediately after section 251 -

Recovery of 251A.(1) Where a local authority fails to debts due under loans provided or guaranteed by Government, etc.
make payment of any money due and payable under a loan for financing an income generating facility, the Minister for Finance in consultation with the Minister may, where

No. 8
Finance 1997
(a) such loan is provided or guaranteed by the Government; or
(b) where the loan agreement so provides,
appoint a collection agent to receive such payment as may be made by the area residents for the services provided by the facility and to remit the monies so received to the Government in satisfaction of the amount due ond payable under the said loan.
(2) The Minister for Finance may, in regulations prescribe -
(a) the requirements for appointment of collection agents under subsection (1); and
(b) the terms and conditions of service of such agents.
(3) In this section, the expression "income-generating facility" means any facility, including water or sewerage works, the provision of the services for which the local authority receives payment.

Amendment of section 16 of Cap. 267.
53. Section 16 of the Rating Act is amended in subsection (3) by deleting the words "two per centum" in the second line, and inserting the words "three per centum".
54. The Trade Licensing Act is amended by repealing

Schedule to the First Schedule.
Cap. 479.

Amendment of Schedule to Cap. 480.
55. The Schedule to the Stamp Duty Act is amended in item 24 by deleting the rates of duty specified thereunder, and inserting the following new rates of duty -
24. Mortgage, Bond, Debenture and Covenant (except a marketable security specially charged with duty) -
(1) Being the only, or principal, or primary security (other than an equitable mortgage) for the payment or repayment of money For every Shs. 1,000, and also for any fractional part of Shs. 1,000 of the amount secured .. Sh. 2
(2) Being a collateral, or auxiliary, or substituted security (other than an equitable mortgage), or by way of further assurance for the above mentioned purpose, where the principal, or primary security is duly stamped For every Shs. 1,000, and also for any fractional part of Shs. 1,000, of the amount secured .. Sh. 1
(3) Being an equitable mortgage For every Shs. 1,000, and also for any fractional part of Shs. 1000, of the amount secured .. Sh. 1
(4) Transfer, assignment or disposition of any mortgage, bond debenture or covenant (except a marketable security), or of any money or stock secured by any such instrument or by any judgement -

For every Shs. 1,000, and also for any fractional part of Sbs. 1,000, of the amount transferred, assigned or disposed, exclusive of interest which is not in arrears .. .. Sh.0.50 And also where any further money is added to the money already secured .. .. The aame duty as a principal socurity for auch further money.
(5) Reconveyance. release, discharge surrender, resurrender, or renunciation of any such security as aforesaid, or of the benefit thereof or of the money thereby secured -
For every Shs. 1,000, and also for any fractional part of Shs. 1,000, of the total amount or value of the money at any time secured .. .. Sh.0.50

Amendment of section 79 of Cap. 487.
56. The Insurance Act is amended in section 79 by renumbering paragraph (c) of the proviso thereto as paragraph (d) and inserting the following new paragraph -
"(c) engineering insurance; or".

Amendment of section 197 A of Cap. 487.
57. Section 197A of the Insurance Act is amended in subsection (3) by deleting the words "one percent" appearing in paragraph ( 1 ) and inserting the words "one and one half percent.

Repeal and replacement of
58. The Banking Act is amended by repealing section 22 and replacing it with the following new section -
section 22 of Cap. 488.

Accounts to be exhibited.
22. Every institution shall exhibit throughout the year in a conspicuous position in every office and branch in Kenya a copy of its last audited balance sheet and last audited profit and loss statements (which shall be in conformity with the minimum financial disclosure requirements prescribed from time to time by the Central Bank and shall include a copy of the auditor's report) together with the full and correct names of all persons who are officers of the institution in Kenya, and shall, within three months of the end of each financial year, cause a copy of the balance sheet and last audited profit and loss statements for that financial year to be published in a national newspaper.

Repeal and replacement of the Second Schedule to Cap. 488.
59. The Banking Act is amended by repealing the Second Schedule and inserting the following new Schedule-
(8. 7)

MINIMUM CAPITAL REQUIREMENTS
No licence shall be issued to an institution, unless -
(a) in the case of a bank incorporated in Kenya, its paid-up capital is at least two hundred million Kenya shillings and its paid-up capital and unimpaired reserves are not less than seven-and-a-half per cent of its total deposit liabilities;
(b) in the case of a bank incorporated outside Kenya, its paid-up capital is at least two hundred million Kenya shillings and has
assigned capital amounting to not less than seven-and-a-half per cent of its total deposit liabilities in Kenya with a minimum of one bundred million shillings;
(c) in the case of a financial institution incorporated in Kenya, its paid-capital is at least one hundred and fifty million shillings and its paid-up capital and unimpaired reserves are not less than seven-and-a-half per cent of its total deposit liabilities; and
(d) in the case of a financial institution incorporated outside Kenya, its paid-up capital is at least one hundred and fifty million shillings and has assigned capital amounting to not less than seven-and-a-half per cent of its total deposit liabilities in Keaya with a minimum of fifty million shillings.
(e) in the case of a mortgage finance company incorporated in Kenya, its paid-up capital is at least two hundred million shillings and its paid-up capital and unimpaired reserves are not less than seven-and-a-half per cent of its total deposit liabilities.
(f) in the case of a mortgage finance company incorporated outside Kenya its paid-up capital is at least five hundred million shillings and has assigned capital amounting to not less than seven-and-a-half per cent of its total deposit liabilities in Kenya with a minimum of one hundred and sixty-five million shillings:

Provided that the provisions of this Schedule shall, in the case of institutions licensed prior to the commencement of this Schedule, apply with effect from thirty-first December, 1999.

Amendment of Heading of Part VI of Cap. 494.
60. Part VI of the Hotels and Restaurants Act is amended by deleting the heading thereof and inserting the following new heading -
"CATERING TRAINING AND TOURISM DEVELOPMENT LEVY".

Repeal and replacement of section 15 of Cap. 494.
61. The Hotels and Restaurants Act is amended byrepealing section 15 and inserting the following new section-
"levy" means a catering training and tourism development levy imposed by an order under section 16, and "levy order" means that order;

> "the Trustees" means the Catering and Tourism Development Levy Trustees established by section 18 .

Amendment of section 16 of Cap. 494.

Amendment of section 17 of Cap. 494.
62. Section 16 of the Hotels and Restaurants Act is amended in subsection (1) by deleting the words "catering training levy" wherever they occur and replacing them with the words "catering training and tourism development levy".
63. Section 17 of the Hotels and Restaurants Act is amended in subsection (1) by deleting the words "training levy fund" and inserting the words "training and tourism development levy fund".
64. Section 18 of the Hotels and Restaurants Act is
section 18 of Cap. 494.

Amendment of section 19 of Cap. 494.
amended by deleting the words "Catering Levy Trustees" wherever they occur and replacing them with the words "Catering and Tourism Development Levy Trustees".
65. Section 19 of the Hotels and Restaurants Act is amended -
(a) by deleting subsection (1) and inserting the following new subsection -
(1) The functions of the Trustees shall be -
(a) to control and administer the Fund;
(b) to establish, equip and control such establishments for the training of persons for employment in hotels and restaurants as the Minister may approve;
(c) establish and develop national standards for testing the skills required by the tourism industry;
(d) make such payments out of the Fund as may be necessary to enable the Kenya Tourist Board promote Kenya as a tourist destination both locally and internationally;
(b) by inserting the following new subsection immediately after subsection (1)-
(1A) In subsection (1), "Kenya Tourist Board" means the Board established by the Kenya Tourist
L.N. 14/1997. Board Order, 1997.

Amendment of section 17 of Cap. 517.
66. The Export Processing Zone Act is amended in section 17 by inserting the following new proviso at the end of subsection (1) -

> Provided that -
(i) where manufacturing and commercial activities involving goods manufactured outside Kenya are carried on by an export processing zone enterprise, the two activities shall be physically separated; and
(ii) where commercial activities involve goods manufactured outside Kenya, such goods shall be clearly labelled as products of the country where such goods were manufactured.

Amendment of section 4 of Act No. 4/1991.
67. Section 4 of the Petroleum Development Fund Act is amended in subsection 4 by deleting the word "petroleum" and inserting the word "energy".

Amendment of section 2 of Act No. 9/1993.
68. Section 2 of the Road Maintenance Levy Fund Act is amended by inserting the following new definitions in the correct alphabetical sequence -
"Advisory Committee" means the Advisory Committee to be appointed under section 8A;
"unclassified road" means any public road which on or before the commencement of this Act is maintained by a local authority or which is classified as such with the approval of the Minister, or any adopted street under the Streets
Cap. 406. Adoption Act.

Amendment of section 7 of Act No. 9/1993.
69. Section 7 of the Road Maintenance Levy Fund Act is amended-
(a) by deleting subsection (3) and inserting the following new subsections -
(3) All monies accruing to the Fund from the levy and transit tolls shall be paid into two special accounts to be established by the Treasury namely, a general account and a local authority account;
(3A) The monies accruing to the Fund from the levy shall be paid into the accounts established under subsection (3) in the following proportions -
(a) in the 1997/1998 financial year, eighty per centum shall be paid into the general account and twenty per centum into the local authority account;
(b) in the 1998/1999 financial year, seventy per centum shall be paid into the general account and thirty per centum into the local authority account;
(c) in the 1999/2000 financial year, sixty per centum shall be paid into the general account and forty per centum into the local authority account;
(d) in the 2000/2001 financial year and in subsequent financial years, fifty per centum shall be paid into the general account and fifty per centum into the local authority account.
(b) by deleting subsection (4) and inserting the following new subsection -
(4) (a) There shall be paid out of the general account of the Fund, such monies as are approved for repair and maintenance of public roads.
(b) There shall be paid out of the local authorities account of the Fund, such monies as may be approved by the Advisory Committee for the repair and maintenance of unclassified roads.

Insertion of new section in Act No.9/1993.
70. The Road Maintenance Levy Fund Act is amended by inserting the following new section immediately after section 8 -

Advisory Committee.

8A. The officer administering the Fund shall, by order published in the Gazette, establish an Advisory Committee to advise him on the manner of allocation of the funds in the local authority account of the Fund comprising -
(a) two persons appointed by the Permanent Secretary of the Ministry for the time being responsible for local government one of whom shall be appointed chairman;
(b) two persons appointed by the Permanent Secretary of the Ministry the time being responsible for public works;
and
(c) two persons appointed by the Permanent Secretary of the Ministry for the time being responsible for finance.

Insertion of section 5A in Act No. 2 of 1995.
71. The Kenya Revenue Authority Act is amended by inserting the following new section immediately after section 5 -

Rewards.
5A.(1) The Commissioner-General may, upon the recommendation of the Commissioners of Customs and Excise, Value Added Tax or Income Tax reward any person for information leading to the identification or recovery of unassessed taxes or duties:

Provided that this section shall not apply to any officer of the Authority.
(2) The reward payable inder subsection (1) shall be -
(a) in the case of information leading to the identification of unassessed duties or taxes, one per centum of the duties or taxes so identified or one hundred thousand shillings, whichever is the less; and
(b) in the case of information leading to the recovery of unassessed duties or
taxes, three per centum of the taxes or duties so recovered or one million shillings, whichever is the less.

Amendment of section 23 of Act No. 2 of 1995.
72. Section 23 of the Kenya Revenue Authority Act is amended -
(a) by deleting paragraph (a) and inserting the following new paragraphs -
(a) all references to the Commissioner of Customs and Excise, Commissioner of Income Tax or the Commissioner of Value Added Tax in any written law specified in the First Schedule or any other law shall, subject to paragraph (b), be construed as references to the Commissioner-General of the Authority;
(b) the functions of the Commissioners of Customs and Excise, Income Tax and Value Added Tax under the Customs and Excise Act, the Income Tax Act and the Value Added Tax Act respectively shall, notwithstanding the provisions of paragraph (a), be deemed to be delegated by the Commissioner-General to the respective Commissioners unless the Commissioner-General, with the approval of the Board, otherwise directs;
(b) by renumbering the existing paragraphs (b) and (c) as (c) and (d) respectively.

## FIRST SCHEDULE

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

| Heading H.S.Code | TariffNo. Amendments to Text | Import | S.I.T.C. | Duty |
| :--- | :--- | :--- | :--- | :--- |

## CHAPTER 8

Delete the word "Dessicated" appearing in the fourth column, tariff number 0801.11.00 and insert the word "Desiccated".

## CHAPTER 17

Delete number *99.56" appearing in the second line in the Subheading Note 1 and insert number "99.5".
Heading H.S.Code TariffNo Amendments to Text Import S.IT.C. Unit of

No.

## CHAPTER 21

Insert the following new tariff number 2106.90 .50 and all references immediately after tariff number 2106.90.40 and its references.
2106.90 .50

Powdered beer.
$15 \%$
11233000 Kg.

## CHAPTER 22

(i) Delete Note 3 in the Additional

National Notes and insert the
following -
3. For the purposes of heading No. 22.08, no allowance will be made for

FIRST SCHEDULE - (Contd.)


Heading H.S.Code TariffNo. Amendments to Text Import S.IT.C. Unit of
No. Nuty No. Quantity

No. 2206.00.30 -

| 2206.00 .30 | Opaque beer (for example <br> Chibuku). | Per Litre <br> Shs. 20.41 | 11223000 | Litre |
| :--- | :--- | :--- | :--- | :--- |
|  |  | or $35 \%$ |  |  |

(iv) Delete all references to Tariff No. 2208.90.30 and insert the following -
(v) In the description to tariff No.
2204.29 .10 delete 5 L and insert 100 L .
(vi) In the description to tariff No.
2205.90.10 delete 5L and insert 100L.
2208.90.30 Alcoholic juice beverages $\quad$ Per Litre 11249030 Litre (Alco pops)

Shs.25.40
or 35\%

FIRST SCHEDULE - (Contd.)


## Finance <br> 3

## FIRST SCHEDULE - (Contd.)



FIRST SCHEDULE - (Contd)


| Heading <br> No. | Am.Code TariffNo. | Amport | S.ITT.C. | Unit of <br> No |  |
| :--- | :--- | :--- | :--- | :--- | :--- |


|  | Containing two or more <br> different halogens: |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
| 2903.49 .10 | Derivatives of methane, <br> ethane or propane, <br> halogenated only with <br> fluorine and chlorine. | $15 \%$ | 51138910 | Kg. |
| 2903.49 .20 | Derivatives of methane, <br> ethane or propane, <br> halogenated only with <br> fluorine and bromide. | $15 \%$ | 51138920 | Kg. |
| 2903.49 .90 | Other. | $15 \%$ | 51135990 | Kg. |

## CHAPTER 31

Delete "Potassi30.02* in Chapter Note 6 and insert the word "Potassium".

FIRST SCHEDULE - (Contd.)

| Heading | H.S.Code TariffNo. | Amendments to Text | Import <br> Do. | S.IT.C. | Unit of <br> Quantity |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

## CHAPTER 32

(i) In the Heading description, insert comma () after the word "dyes".
(ii) Delete all reference to tariff No.
3215.90 .90 and insert the following -
3215.90

| 3215.90 .91 | Ink of a kind used in ballpoint |  |
| :--- | :--- | :--- |
|  | pens, whether or not concentrated | $\mathbf{8 9 5} 91910$ |
| 3215.90 .99 | Other ink | $\mathbf{8 9 5} 91990$ |

## CHAPTER 39

Delete all references to tariff No. 3919.90 .20 and insert the following -
3919.90
3919.90.21 Self-adhesive plates, sheets,
 of cinylene.

Delete all references to

## FIRST SCHEDULE - (Contd.)

| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { SIT.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 3920.20 |  | heading No. 3920.20 and tariff No. 3920.20 .00 and insert the following - |  |  |  |
|  |  | 3920.20 .10 | Of polymers of propylene. Unprinted. | 25\% | 58222010 | Kg. |
|  |  | 3920.20 .90 | Printed. | 25\% | 58222090 | $\mathbf{K g}$. |
|  | 3920.30 |  | Delete all references to heading No. 3920.30 and tariff No. 3920.30.00 and insert the following - |  |  |  |
|  |  |  | Of polymers of styrene. |  |  |  |
|  |  | 3920.30.10 | Unprinted. | 25\% | 58223010 | Kg. |
|  |  | 3920.30 .90 | Printed. | 25\% | 58223090 | Kg. |


| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3920.41 |  |  | Of polymers of vinyl chloride: |  |  |  |
|  |  |  | Delete all references to heading No. 3920.41 and tariff No. 3920.41 .00 and insert the following - |  |  |  |
|  |  |  | Rigid. |  |  |  |
|  |  | 3920.41.10 | Unprinted. | 25\% | 58224110 | Kg. |
|  |  | 3920.41 .9 | Printed. | 25\% | 58224190 | Kg. |
|  |  |  | Delete all references to heading No. 3920.42 and tariff No. 3920.42 .00 and insert the following - |  |  |  |
|  | 3920.42 |  | Flexible. |  |  |  |

FIRST SCHEDULE - (Contd.)


| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 3920.59 |  | Delete all references to heading No. 3920.59 and tariff No. 3920.59.00 and insert the following - |  |  |  |  |
|  |  |  | Other. |  |  |  |  |
|  |  | 3920.59.10 | Unprinted. | 25\% | 58225910 | Kg . |  |
|  |  | 3920.59.90 | Printea. | 25\% | 58225990 | Kg. |  |
|  |  |  | Of polycarbonate, alkyd resins, polyallyl esters or other polyesters: |  |  |  |  |
|  |  |  | Delete all references to heading No. 3920.61 and tariff No. 3920.61 .00 and insert the following - |  |  |  |  |

FIRST SCHEDULE - (Contd.)

| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.J.T.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 3920.61 |  | Of polycarbonates. |  |  |  |
|  |  | 3920.61 .10 | Unprinted. | 25\% | 58226110 | Kg . |
|  |  | 3920.61.90 | Printed. | 25\% | 58226190 | Kg . |
|  |  |  | Delete all references to heading No. 3920.62 and tariff No. 3920.62 .00 and insert the following - |  |  |  |
|  | 3920.62 |  | Of polyethylene terephthalate. |  |  |  |
|  |  | 3920.62.10 | Unprinted. | 25\% | 58226210 | Kg. |
|  |  | 3920.62 .90 | Printed. | 25\% | 58226290 | Kg. |
|  |  |  | Delete all references to heading No. 3920.63 and |  |  |  |

FIPST SCHEDULE - (Contd.)


FIRST SCHEDULE - (Contd.)


FIRST SCHEDULE - (Contd.)


FIRST SCHEDULE - (Contd.)

| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3920.79 |  |  | Of other cellulose derivatives. |  |  |  |
|  |  | 3920.79.10 | Unprinted. | 25\% | 58228910 | Kg. |
|  |  | 3920.79.90 | Printed. | 25\% | 58228990 | Kg. |
|  |  |  | Of other plastics: |  |  |  |
|  |  |  | Delete all references to heading No. 3920.91 and tariff No. 3920.91 .00 and insert the following - |  |  |  |
| 3920.91 |  |  | Of polyvinyl butyral. |  |  |  |
|  |  | 3920.91.10 | Unprinted. | 25\% | 58229110 | Kg. |
|  |  | 3920.91.90 | Printed. | 25\% | 58229190 | Kg. |



Delete all references to heading No. 3920.93 and tariff No. 3920.93.00 and insert the following -

Of amino-resins.

FIRST SCHEDULE - (Contd.)

| Heading No. | H.S.Code | Tariff No. | Amendments io Text | Import <br> Duty | $\begin{aligned} & \text { S.IT.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 3920.93 .90 | Printed. | 25\% | 58229390 | Kg . |
| 3920.94 |  |  | Delete all references to heading No. 3920.94 and tariff $\mathrm{No}_{0} 3920.94 .00$ and insert the following - |  |  |  |
|  |  |  | Of phenolic resins. |  |  |  |
|  |  | 3920.94.10 | Unprinted. | 25\% | 58229410 | Kg. |
|  |  | 3920.94.90 | Printed. | 25\% | 58229490 | Kg. |
|  |  |  | Delete all references to heading No. 3920.99 and tariff No. 3920.99 .00 and insert the following - |  |  |  |

Delete all references to heading No. 3920.99 and tariff No. 3920.99.00 and insert the following -

```
FIRST SCHEDULE - (Contd.)
```

| Heading No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 3920.99 |  | Of other plastics. |  |  |  |
|  |  | 3920.99 .10 | Unprinted. | 25\% | 58229910 | $\mathbf{K g}$. |
|  |  | 3920.99 .90 | Printed. | 25\% | 58229990 | $\mathbf{K g}$. |
| 39.21 |  |  | Delete all references to tariff Nos. 3921.11.00, 3921.12.00, 3921.13 .00 3921.14 .00 and 3921.19.00 and insert the following - |  |  |  |
|  |  |  | Cellular |  |  |  |
|  | 3921.11 |  | Of polymers of styrene. |  |  |  |
|  |  | 3921.11 .10 | Unprinted. | 25\% | 58291110 | Kg. |
|  |  | 3921.11 .90 | Printed. | 25\% | 58291190 | Kg. |

FIRST SCHEDULE - (Contd.)

| Heading No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unil of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 3921.12 |  | Of polymers of vinyl chloride. |  |  |  |
|  |  | 3921.12.10 | Unprinted. | 25\% | 58291210 | Kg. |
|  |  | 3921.12.90 | Printed. | 25\% | 58291290 | Kg |
|  | 3921.13 |  | Of polyurethanes. |  |  |  |
|  |  | 3921.13.10 | Unprinted. | 25\% | 58291310 | Kg. |
|  |  | 3921.13.90 | Printed. | 25\% | 58291390 | Kg. |
|  | 3921.14 |  | Of regenerated cellulose. |  |  |  |
|  |  | 3921.14.10 | Unprinted. | 25\% | 58291410 | Kg. |
|  |  | 3921.14.90 | Printed. | 25\% | 58291490 | Kg |
|  | 3921.19 |  | Of other plastics. |  |  |  |



FIRST SCHEDULE - (Contd)


| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.IT.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 4811.40 |  |  | Delete all reference to tariff No. 4811.40 .00 and insert the following - |  |  |  |  |
|  |  | 4811.40.10 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, sterin, oil or glycerol in rolls or sheets, other than goods of heading No. $48.03,48.09,48.10$ or 48.18, unprinted |  | 64179110 |  |  |
|  |  | 4811.40 .90 | Paper and paperboard; coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 , printed |  | -4179190 |  |  |

CHAPTER 59

FIRST SCHEDULE - (Contd.)

| Heading | H.SCode TariffNo. | Amendments to Text |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| No. |  |  | Import | S.I.T.C. | Unit of <br> No. |

(i) Delete the letter "d" and ${ }^{n}$ () ${ }^{n}$ appearing after Chapter Note 4(c).
(ii) In the fourth column, tariff No. 5911.32.00, delete the description and insert the following -

Weighing $650 \mathrm{~g} / \mathrm{m}^{2}$ or more.

## CHAPTER 61

In the Chapter Note 3(a) insert
"-" before the words "morning dress" under the definition of the term "suit".

## CHAPTER 62

In Chapter Note 3(a) insert dash

| Heading H.S.Code Tariff No. <br> No. | Amendments to Text |
| :--- | :--- |
|  | "-" before the words "morning <br> dress" "evening dress" and |
| "dinner jacket" appearing under |  |
| definition of the term "suit". |  |

## CHAPTER 72

(i) In heading No. 72.05, insert the word "of" in the fourth column immediately after the word and comma "spiegeleisen,".
(ii) In the fourth column immediately before tariff descriptions of tariff No. 7211.23.00, insert the word "than" immediately after the words "further worked".

FIRST SCHEDULE - (Contd.)

| Heading H.S.Code Tariff No. Amendments to Text | Import <br> Duty | S.T.C. <br> No. | Unit of <br> Quantity |
| :--- | :--- | :--- | :--- | :--- | :--- | :--- |

(iii) Delete all reference to tariff No. 7217.30.00 and insert the following -
7217.30
7217.30.10 Wire of iron or non-alloy steel, plated or coated with other base metals, of kind used in tyre manufacture

67813410
7217.30 .90 Other wire of iron or non-alloy steel, plated or coated with other base metals

67813490
CHAPTER 73
Delete all reference to tariff No. 7312.10 .00 and insert the following -
7312.10
7312.10.10 Stranded wire of a kind used in

| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duy | $\begin{aligned} & \text { S.IT.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | tyre manufacture |  | 69311110 |  |
|  |  | 7312.10 .90 | Other stranded wire, ropes and cables |  | 69311190 |  |
|  |  |  | CHAPTER 76 |  |  |  |
|  |  |  | (i) In Subheading Note (a) delete number " $0,1(2)$ " in the second column and insert number ${ }^{n} 0.1^{(2) \%}$. |  |  |  |
|  |  |  | (ii) In the fourth column of tariff No. 7616.99.30, insert the words "or more" immediately. after " 6 mm ". |  |  |  |
|  |  |  | (iii) Delete all reference to tariff No. 7607.11.00 and insert the following - |  |  |  |

(ii) In the fourth column of tariff No. 7616.99.30, insert the words "or more" immediately after " 6 mm ".
(iii) Delete all reference to tariff following -

## FIRST SCHEDULE - (Contd.)

| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 7607.11 |  |  |  |  |  |  |
|  |  | $7607.11 .10$ | Unbacked aluminium foil, rolled but not further worked, of a thickness not exceeding 0.2 mm , unprinted |  | 68424110 |  |
|  |  | 7607.11 .90 | Unbacked aluminium foil rolled but not further worked, of a thickness not exceeding 0.2 mm , printed |  | 68424190 |  |
| Delete all reference to No. 7607.19.00 and ins following - |  |  |  |  |  |  |
|  |  | 7607.19 .10 | Other unbacked aluminium foil of a thickness not exceeding 0.2 mm , unprinted |  | 68.424210 |  |
|  |  | 7607.19 .90 | Other unbacked aluminium foil of a thickness not exceeding 0.2 mm , printed |  | 68.424290 |  |

FIRST SCHEDULE - (Contd.)


In the fourth colun of heading No. 84.28, insert the following description -

Other lighting, handling, loading or

FIRST SCHEDULE - (Contd)

| Heading <br> No. | H.S.Code | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { SIT.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | unloading machinery lifts, escalators, conve |  |  |  |
|  |  |  | CHAPTER 85 |  |  | - |
|  |  |  | (i) In tariff No. 8523. under Unit of Quantit "Metre" and insert the "Number". |  |  |  |
|  |  |  | (ii) Delete " 0.4 m " ap fourth column under tariff No.8540.40.00 |  |  |  |
|  |  |  | CHAPTER 87 |  |  |  |
| 87.03 |  |  | Insert the following tariff numbers and all references in their numerical order - |  |  |  |

"Metre" and insert the word
(ii) Delete " $0.4 \mathrm{~m}^{\text {" }}$ appearing in the fourth column under the description tariff No. $8540.40,00$ and insert " $0.4 \mathrm{~mm}^{\text {" }}$

## CHAPTER 87

tariff numbers and all references in their numerical order -

## FIRST SCHEDULE - (Contd.)

| Heading H.S.Code No. | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.T.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 8703.21 .30 | King cab and double cabin pick-ups. | 35\% | 78121300 | Number |
|  | 8703.22.30 | King cab and double cabin pick-ups. | 35\% | 78122300 | Number |
|  | 8703.23 .13 | King cab and double cabin pick-ups. | 35\% | 78123130 | Number |
|  | 8703,23.23 | King cab and double cabin pick-ups. | 35\% | 78123230 | Number |
|  | 8703.23 .33 | King cab and double cabin pick-ups. | 35\% | 78123330 | Number |
|  | 8703.23 .43 | King cab and double cabin pick-ups. | 35\% | 78123430 | Number |
|  | 8703.23 .53 | King cab and double cabin pick-ups. | $35 \%$ | 78123530 | Number |

FIRST SCHEDULE - (Contd.)

| Heading H.S.Code No. | Tariff No. | Amendments to Text | $\begin{aligned} & \text { Import } \\ & \text { Duiy } \end{aligned}$ | $\begin{aligned} & \text { S.IT.C. } \\ & \text { No. } \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 8703.24 .30 | King cab and double cabin pick-ups. | 35\% | 78124300 | Number |
|  | 8703.31 .13 | King cab and double cabin pick-ups. | 35\% | 78125130 | Number |
|  | 8703.31 .23 | King cab and double cabin pick-ups. | 35\% | 78125230 | Number |
|  | 8703.32 .13 | King cab and double cabin pick-ups. | 35\% | 78126130 | Number |
|  | 8703.32.23 | King cab and double cabin pick-ups. | 35\% | 78126230 | Number |
|  | 8703.32 .33 | King cab and double cabin pick-ups. | 35\% | 78126330 | Number |
|  | 8703.32.43 | King cab and double cabin pick-ups. | 35\% | 78127300 | Number |

FIRST SCHEDULE - (Contd.)

| Heading H.S.Code No. | Tariff No. | Amendments to Text | Import <br> Duty | $\begin{aligned} & \text { S.I.T.C. } \\ & \text { No. } \\ & \hline \end{aligned}$ | Unit of Quantity |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 8703.33 .13 | King cab and double cabin pick-ups. | 35\% | 78128130 | Number |
|  | 8703.33 .23 | King cab and double cabin pick-ups. | 35\% | 78128230 | Number |
|  |  | CHAPTER 88 |  |  |  |

Delete all references to Subheading Note I and insert the following:-
"Subheading Note.

1. For the purposes of

Subheadings 8802.11 to
8802.40, the expression
"unladen weight" means the weight of the machine in normal flying order, excluding the weight of the

FIRST SCHEDULE - (Contd.)

| Heading H.S.Code TariffNo. |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| No. Amendments to Text |  | Import | SI.T.C. | Unit of <br> Quantity |

crew and of fuel and
equipment other than permanenty fitted items of equipment.

## CHAPTER 95

Delete all references to
Chapter Note 3 and insert
the following:-
*3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with the articles of this Chapter are to be classified with those articles."

## SECOND SCHEDULE

```
(Amendments of rates of duty only in the First Schedule to the Customs and Excise Act, Cap.
472).
Delete the existing rates of duty in respect of the tariff numbers and descriptions in the
first and second columns and substitute the rates of duty respectively set out in the third
column -
```

| Tariff No. | Tariff Description | New Rate of Duty |
| :---: | :---: | :---: |
| 0402.10.00* | Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight not exceeding $1.5 \%$. | Per Kg. Shs. 36.00 or 25\% |
| 0402.21 .00 | Milk and cream, concentrated, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5\%, not containing added sugar or other sweetening matter. | Per Kg. Shs. 36.00 or 25\% |
| 0402.29.10 | Milk and cream, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5\%, containing added sugar or other | Per Kg. Shs. 36.00 or $25 \%$ |


| Tariff No. | Tariff Description | New Rate of Duty |
| :---: | :---: | :---: |
| 0402.29.90 | sweetening matter, specially- prepared for infants. Other milk and cream, in powder, granules or other solid forms, of a fat content exceeding 1.5\%, containing added sugar or other sweetening matter. | Per Kg. Shs. 36.00 or $25 \%$ |
| 0506.10.00 | ossein and bones treated with acid, unworked, defatted. | 25\% |
| 0506.90.00 | Other bones and horn-cores, unworked, defatted simply prepared (but not cut to shape), degelatinised, powder and waste of these products. | 25\% |
| 0507.10 .10 | Ivory, elephant, unworked or simply prepared but not cut to shape. | 25\% |
| 0507.10.20 | Teeth, hippopotamus, unworked or simply prepared but not cut to shape. | 25\% |
| 0507.10 .30 | Horn, rhinoceros, unworked or simply prepared but not cut to shape. | 25\% |
| 0507.10.40 | Other ivory, unworked or simply prepared but not cut to shape. | 25\% |
| 0507.10.90 | Ivory powder and waste. | $25 \%$ |
| 0507.90.00 | Tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or | 25\% |


| Tariff No. | Tariff Description | New Rate of Duty |
| :---: | :---: | :---: |
|  | simply prepared but not cut to shape; powder and waste of these producte. |  |
| 0508.00 .00 | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle- bone, unworked or simply prepared but not cut to shape; powder and waste thereof. |  |
| 0509.00 .00 | Natural sponges of animal origin. | 25\% |
| 1001.10.00 | Durum wheat. | Per Kg. Sha. <br> 3.70 or 25\% |
| 1001.90.00 | Other wheat and meslin. | Per Kg. Shs. 3.70 or $25 \%$ |
| 1006.10.00 | Rice in the husk (paddy or rough). | Per Kg. Shs. 7.50 or 25\% |
| 1006.20.00 | Husked (brown) rice. | Per Kg. Shs. <br> 7.50 or $25 \%$ |
| 1006.30.00 | Semi-milled or wholly milled rice, whether or not polished or glazed. | Per Rg. Shs. 7.50 or $25 \%$ |
| 1006.40.00 | Broken rice. | Per Kg. Shs. <br> 7.50 or $25 \%$ |


| Tariff No. Tariff Description | New Rate |
| :--- | :--- |
| of Duty |  |


| 1210.20.00 | Hop cones, ground, powdered or in the form of pellets, luplin | 10.58 |
| :---: | :---: | :---: |
| 1302.39 .00 | Musilages and thickeners whether or not modified derived from other vegetable products. | 10.5\% |
| 1502.00.20 | Tallow (including premier jus) | 10.58 |
| 1507.90.00 | Other soya bean oil and its fractions, but not chemically modified. | 25 \% |
| 1508.90.00 | other refined or semi-refined groundnut oil and its fractions, but not chemically modified. | 25\% |
| 1509.90.00 | other olive oil and its fractions, but not chemically modified. | 25\% |
| 1511.10.00 | Palm oil, crude. | 10.5\% |
| 1511.90.90 | Other palm oil and ite fractions, but not chemically modified. | 25\% |
| 1512.19.10 | Other oil of sunflower seed and its fractions, but not chemically modified. | 25\% |
| 1512.19.20 | Other oil of safflower seed and its fractions, but not chemically modified. | 25\% |
| 1512.29.00 | other cotton-seed oil and ite fractions, but not chemically modified. | 25\% |
| 1513.19.00 | other coconut oil and its fractions, but not | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | chemically modified. |  |
| 1513.29.10 | Other palm kernel oil, and its fractions, but not chemically modified. | 25\% |
| 1513.29.20 | Other babassu oil, and ite fractions, but not chemically modified. | 25\% |
| 1514.90.00 | Rape, colza or mustard oil and their fractions semirefined or refined, but not chemically modified. | 25\% |
| 1515.29 .00 | Other maize (corn) oil and its fractions, but not chemically modified. | 25\% |
| 1517.10.00 | Margarine, excluding liquid margarine. | 25\% |
| 1517.90.00 | other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fate. | 25\% |
| 1520.10.00 | Glycerol (glycerine), crude, glycerol waters and glycerol lyes. | 10.58 |
| 1520.90.00 | Other glycerol, including synthetic glycerol. | 10.58 |
| 1605.10.00 | crab, prepared or preserved. | 15\% |
| 1701.11.90 | other raw cane sugar, not containing flavouring or colouring matter, in solid form. | Per Kg . Shs. 8.00 or 25\% |
| 1701.12.00 | Raw beet sugar, not containing added flavouring or colouring matter, in solid form. | Per Kg. She. <br> 8.00 or $25 \%$ |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 1701.91 .00 | Chemically pure sucrose containing added | Per Kg. Shs* |
|  | flavouring or colouring matter, in solid form. | 2.42 or 25\% |
| 1701.99 .00 | Other chemically pure sucrose, in solld form. | Per Kg. Shs. |
|  |  | 2.42 or 25\% |
| 1704.10.00 | Chewing gum, whether or not sugar-coated. | $25 \%$ |
| 1704.90 .00 | other sugar confectionery, not containing cocoa. | 25\% |
| 1805.00 .00 | Cocoa powder, not containing added sugar or other sweetening matter. | 10.58 |
| 1806.10.00 | Cocoa powder, containing added sugar or other sweetening matter. | 25\% |
| 1806.20.10 | Chocolate powder, chocolate spread and chocolate coverture in containers or immediate packings, of a content exceeding 2 Kg . | 25管 |
| 1806.20.20 | Chocolate confectionery in blocks or slabs in containers or immediate packings, of a content exceeding 2 Kg . | 25\% |
| 1806.20.90 | other food preparations containing cocoa in blocks, slabs or bars weighing more than 2 Kg . or in containers or immediate packings, of a content exceeding 2 Kg . | 25\% |

SECOND SCHEDULE - (Conta.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 1806.31.10 | Chocolate confectionery, filled, in blocks, slabs or | 25\% |
| 1806.31.90 | other food preparations containing cocoa, filled in blocks, slabs or bars. | 25\% |
| 1806.32.10 | Chocolate confectionery, not filled, in blocks, slabs or bars. | 25\% |
| 1806.32.90 | other food preparations containing cocoa, not filled, in blocks, slabs or bars. | 25\% |
| 1806.90.10 | Other chocolate confectionery, in other forms, | 25\% |
| 1806.90.20 | other chocolate powder, chocolate epread and chocolate coverture. | 25\% |
| 1806.90.90 | Other chocolate and other food preparations containing cocoa. | 25\% |
| 1901.10.00 | Preparations of flour, meal, starch or malt extract for infant use, put up for retail sale. | 158 |
| 1901.20.00 | Mixea and doughs for the preparation of bakers' wares of heading No. 19.05. | 15\% |
| 1901.90.10 | Malt extract. | 10.5\% |
| 1901.90.90 | Other food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa | 15\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | powder proportion by weight of less than $50 \%$; food preparations of milk not contalning cocoa powder or containing cocoa powder in a proportion by weight of less than 108, n.e.s. |  |
| 1902.11.00 | Uncooked pasta not stuffed or otherwise prepared, containing egge. | 15\% |
| 1902.19.00 | Other uncooked pasta not stuffed or otherwise prepared. | 154 |
| 1902.20.00 | stuffed pasta, whether or not cooked or otherwise prepared. | $15 \%$ |
| 1902.30.00 | Other pasta, not stuffed. | 15. |
| 1905.10.00 | Criapbread. | 25\% |
| 1905.20.00 | Gingerbread and the like. | 25. |
| 1905.30.10 | Sweet biscuits. | 25\% |
| 1905.30.20 | Waffles and wafers. | 25\% |
| 1905.40.10 | Infant feeding rusks. | 15* |
| 1905.40.20 | Rusks other than infant feeding rusks. | 258 |
| 1905.40.30 | Toasted bread and similar toasted products. | 25\% |
| 1905.90.10 | Communion wafers, empty cachets of kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products. | 259 |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 1905.90.20 | Biscuits, other than sweet biscuits. | 25\% |
| 1905.90.30 | Ordinary, gluten or unleavened bread. | 25\% |
| 1905.90.40 | Pattry, cakes and other bakers* wares. | 25\% |
| 2007.99.10 | Jams, whether or not containing added sugar or other sweetening matter. | 25\% |
| 2007.99.90 | Other fruit jellies, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added bugar or other sweetening matter. | 25\% |
| 2106.90.20 | Food mix for manufacture of infant milk foods. | $10.5 \%$ |
| 2106.90.40 | Compound alcoholic preparations of a kind used for the manufacture of beverages. | 25\% |
| 2106.90.50 | Powdered beex. | 25\% |
| 2201.10.10 | Mineral waters, not containing added sugar or other sweetening matter nor flavoured. | 25\% |
| 2201.10.90 | Aerated waters, not containing added augar or other sweetening matter nor flavoured. | $25 \%$ |
| 2201.90.00 | Ice and snow other natural or artificial waters not containing added sugar or other wweetening matter nor flavoured. | 25\% |
| 2202.10.00 | Watere, including mineral waters and aerated waters, | 25* |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 2205.90.10 | or less. <br> Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of more than 2 litres but not more than 5 litres. | $25 \%$ |
| 2205.90.90 | Vermouth and other wine of fresh grapes flavoured with planta or aromatic substances in containers of more than 100 litrea. | 5\% |
| 2206.00.10 | Beer not made from malt. | Per Litre She. 20.40 or 25\% |
| 2206.00.21 | Cider in containers holding 2 litres or less. | Per Litre <br> She. 25.40 |
| 2206.00.30 | Opaque beer (for example Chibuku). | Per Litre <br> Sha. 20.40 or 25\% |
| 2207:10.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of $80 \%$ vol or higher. | Per Proof Litre Shs. 200.00 or 25: |




| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 2208.70.90 | Liqueurs and cordials in containers holding more than 2 litres. | Per Proof Litre Shg. 250.00 or 25\% |
| 2208.90.10 | Fruit brandy not made from distilling grape wine or grape marc in containers holding 2 litres or less. | Per Proof <br> Litre she. 250.00 or 25\% |
| 2208.90.20 | Fruit brandy not made from distilling grape wine. Or grape marc in containers holding more than 2 L | Per Proof Litre Shs. 150.00 or 25\% |
| 2208.90.30 | Alcoholic juice beverages (Alco pops). | Per Litre <br> Shs. 25.40 or 25\% |
| 2208.90.40 | Other apirits and other spirituous beverages in containers holding 2 litres or less. | Per Proof Litre Shs. 250.00 or 25\% |
| 2208.90.90 | Other spirits and other spirituous beverages in | Per Proof |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | containers holding more than 2 litres. | Litre Shs. 250.00 or 25\% |
| 2401. 10.00 | Tobacco, not stemmed/stripped. | 15\% |
| 2401.20.00 | Tobacco, partiy or wholly stemmed/stripped. | 15\% |
| 2401.30.00 | Tobacco refuse. | 15\% |
| 2402.10.00 | Cigars, cheroots and cigarillos, containing tobacco | Per Kg. Shs. <br> 300.00 or $25 \%$ |
| 2402. 20.10 | Cigarettes containing tobacco, not exceeding 72 mm in length, including filter tip. | Per Kg. Shs. 300,00 or 25\% |
| 2402.20.90 | Other cigarettes containing tobacco | Per Kg. Shs. 300.00 or $25 \%$ |
| 2402.90.10 | Other cigars, cheroots and cigarillos, containing tobacco substitutes. | Per Kg. Shs. 300.00 or $25 \%$ |
| 2402,90.20 | Other cigarettes containing tobacco aubstitutes, not exceeding 72 mm in length including filter tip | Per Kg. Shs. 300.00 or $25 \%$ |
| 2402.90.90 | other cigarettes containing tobacco substitutes | $\begin{array}{r} \text { Per } \mathrm{Kg}=\text { Shs } \\ 300.00 \text { or } \end{array}$ |
|  | 25\% |  |
| 2403.10.00 | Smoking tobacco, whether or not containing | Per Kg. Shs. |

2401. 10.00
2401.20.00
2402. 30.00
2402.10.00
2403. 20.10
2402.20.90
210.10.00

Smoking tobacco, whether or not containing

SECOND SCHEDULE - (COntd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | tobacco substitutes in any proportion | 300.00 or $25 \%$ |
| 2403.91.00 | "Homogenised" or "reconstituted" tobacco | $\begin{aligned} & \text { Per Kg. Shs. } \\ & 300.00 \text { or } 25 \% \end{aligned}$ |
| 2403.99.10 | Snuff | Per Kg. Shs. 300.00 or 258 |
| 2403.99.20 | Tobacco extracts and essences. | Per Kg. Shs. 300.00 or 25\% |
| 2403.99.90 | other manufactured tobacco and manufactured tobacco substitutes. | Per Kg. Shs. 300.00 or $25 \%$ |
| 2503.00.00 | Sulphur of all kinds; other than sublimed sulphur, precipitated sulphur and colloidal sulphur. | $10.5 \%$ |
| 2526.10.00 | Natural steatite and talc, not crushed, not powdered. | 5\% |
| 2526.20.00 | Natural steatite and talc crushed or powdered. | 58 |
| 2710.00.41 | Diesel oil (industrial, heavy, black, for low speed marine and atationery enginea). | Per 1000 L 20 deg C Sha. 3,400 |
| 2710.00.44 | Residual fuel oils (marine, furnace and similar fuel oils) of 125 centistokes (cSt.). | Per 1000 L . 020 deg c Shs. 3,400 |
| 2710.00 .45 | Residual fuel oils of 180 Centistokes (cSt). | Per 1000 L |


| 2710.00.46 | Residual fuel oils of 280 Centistokes (cSt). | Per 1000L e20 deg C Shs. 2985 |
| :---: | :---: | :---: |
| 2710.00 .47 | Other residual fuel oils. | Per. 1000 L. e 20 deg C She. 2900 |
| 2803.00.00 | Carbon (carbon blacks and other forms of carbon not elsewhere specified or included). | 5* |
| 2804.10.00 | Hydrogen. | $25 \%$ |
| 2804.21 .00 | Argon. | 25\% |
| 2804.29.00 | Other rare gases. | 25\% |
| 2804.30.00 | Nitrogen. | 25\% |
| 2804.40.00 | oxygen. | 258 |
| 2807.00.10 | Sulphuric acid. | 15\% |
| 2809.20.00 | Phosphoric acid and polyphosphoric acid. | 10.5\% |
| 2811.22.00 | Silicon dioxide. | 10.5\% |
| 2815.11.00 | Solid sodium hydroxide (caustic soda). | 10.5\% |
| 2815.12.00 | Sodium hydroxide in aqueous solution | 10.58 |


| Taxifif No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | (soda lye or liquid soda). |  |
| 2815.20 .00 | Potassium hydroxide (caustic potash) | 10.5\% |
| 2818.20 .00 | Other aluminium oxide. | 10.58 |
| 2823.00.00 | Titanium oxides. | 10.58 |
| 2829.19.00 | other chlorates. | 10.5\% |
| 2833.19.00 | Other sodium suphate. | 10.5\% |
| 2835.10 .00 | Phosphinates (hypophosphites) .and phosphates (phosphites). | 10.58 |
| 2835.31.00 | Sodium triphosphate (sodium tripolyphosphate). | 10.58 |
| 2836.30 .00 | Sodium hydrogencarbonate (sodium bicarbonate) | 10.5 |
| 2849.20 .00 | Carbides of silicon. | 10.58 |
| 2903.19 .10 | 1,1,1 - Trichloroethane (methyl chloroform). | 15\% |
| 2903.19.90 | Other saturated chlorinated derivatives of acyclic carbons. | 15\% |
| 2903.45.10 | chlorotrifluoromethane. | 15\% |
| 2903.45.21 | pentachlorofluoroethane. | $15 \%$ |
| 2903.45.29 | Tetrachlorodifluoroethane. | 15\% |
| 3903.45.31 | Heptachlorofluoropropane. | 15. |
| 2903.45.32 | Hexachlorodifluoropropane. | 15\% |
| 2903.45.33 | Pentachlorotrifluoropropane. | 15\% |
| 2903.45 .34 | Tetrachlorotetrafluoropropane. | 15\% |
| 2903.45.35 | Trichloropentafluoropropane. | 15\% |



| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
| 2906.14.00 | Terpineols. | 10.5 |
| 2909.11.00 | Diethyl ether. | 10.5 \% |
| 2909.41 .00 | 2,2 - oxydiethanol (diethylene glycol, digol). | $10.5 \%$ |
| 2912.11.00 | Methanal (formaldehyde) | 10.58 |
| 2914.21 .00 | Camphor | 10.58 |
| 2914.50.00 | Ketone-phenols and Ketones with other oxygen function | 10.58 |
| 2915.31.00 | Ethyl acetate | 10.58 |
| 2915.70.00 | Palmitic acid, stearic acid, their salts and esters. | 10.58 |
| 2915.90.00 | Other saturated acyclic monocarbonxylic acids and their anlydrides, halides, peroxides and peroxyacids, their hologenated, sulphonated. nitrated or nitrosated derivates. | 10.5\% |
| 2916.12.00 | Esters of acrylic acid. | 10.58 |
| 2916.31.00 | Benzoic acid, its salts and esters | 10.58 |
| 2917.14.00 | Maleic anhydride | 10.58 |
| 2917.31 .00 | Dibutyl orthophthalates | 10.58 |
| 2917.32 .00 | Diotyl orthophthalates | 10.58 |
| 2917.35.00 | Phthalic anlydiride | 10.58 |
| 2918.14.00 | Citric Acid | 10.58 |


| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
| 2922.13.00 | Triethanolamine and its salts | 10.58 |
| 2927.00 .00 | Diazo, azo - or azoxy- compounds | 10.58 |
| 2929.10.00 | Isocyanates | 10.5\% |
| 3003.90.10 | Infueion solutions for ingestion other than by mouth, not put up in measured doees or in forms or packings for retail sale. | 158 |
| 3004.90.10 | Infusion solutions for ingeetion other than by mouth put up in measured doses or in forms or packings for retail sale. | 15\% |
| 3204.17.00 | Eigments and preparations based thereon. | 10.58 |
| 3208.10 .90 | other paints and varnishes, dispersed or diesolved in non-aqueous medium based on polyesters. | 25\% |
| 3208. 20.90 | Other paints and varnishes, dispersed or discolved in non-aqueous medium based on acrylic and vinyl polymers. | 25\% |
| 3208.90.90 | Other paints and varnishes, diepersed or dissolved in a non-aqueous medium based on other polymers. | 25\% |
| 3209.10.00 | paints and varnithes, dispereed or dissolved in an aqueous medium, based on acrylic or vinyl polymers. | 25\% |
| 3209.90.00 | Other paints and varnishes (including enamela and lacquers) based on synthetic polymers, or chemically modified natural polymers diepersed or dissolved in an | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | aqueous medium. |  |
| 3210.00 .20 | Distempers, water pigments not elsewhere specified, cement paints and the like. | $25 \%$ |
| 3210.00.90 | Other paints and varniehes (including enamels, lacquers and distempers). | 25\% |
| 3215.90 .20 | Writing ink, whether or not concentrated or solid. | 25* |
| 3215.90.91 | Ink of a kind used in ballpoint pens, whether or not concentrated. | 5\% |
| 3215.90.99 | other ink. | 15\% |
| 3302.10 .00 | Mixtures of adoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances of a kind in the food or drink industries. | 10.58 |
| 3302.90.10 | Compound alcoholic preparations based on one or more odoriferous substances of a kind used for the manufacture of beverages. | 25\% |
| 3303.00 .10 | Toilet waters. | 25\% |
| 3303.00.90 | Perfumes. | 25\% |
| 3304.10.00 | Lip make-up preparations. | 25\% |
| 3304.20.00 | Eye make-up preparations. | 25\% |


| Tariff No: | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 3304.30.00 | Manicure or pedicure preparatione. | 25\% |
| 3304.91 .00 | Beauty and skin care powdere, including eunscreen or sun tan preparations whether or not compressed. | 25\% |
| 3304.99 .00 | Other beauty or make-up preparations and preparations for the care of the akin (other than medicaments), including sunscreen or sun tan preparations. | 25\% |
| 3305.10 .00 | Shampoos. | 25\% |
| 3305.20 .00 | Preparations for permanent waving or straightening of hair. | 25\% |
| 3305.30 .00 | Hair lacquers. | 25\% |
| 3305.90.00 | Other preparations for use on the hair. | 25\% |
| 3306.10.00 | Dentifrices. | 25\% |
| 3306.20 .00 | Yarn used to clean between the teeth (dental floss), in individual retail packages. | 15\% |
| 3306.90 .00 | other preparations for oral or dental hygiene. | 15 |
| 3307.10 .00 | Pre-shave, shaving or after-shave preparations. | 25\% |
| 3307.20.00 | Personal deodorants and anti-perspirante. | 25\% |
| 3307.30 .00 | Perfumed salte and other bath preparations. | 25\% |
| 3307.49.00 | Other preparations for perfuming or deodorizing rooms, | 25\% |



| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
|  | detergent for other uses, |  |
| 3401.20 .10 | Soap in other forms for toilet use (including medicated producta). | 25\% |
| 3401.20.90 | Soap in other forms for other uses. | 25\% |
| 3402.11 .10 | Dodecylbenzeneaulphonic acids. | 15\% |
| 3405.10 .00 | Polishes, creams, and eimilar preparations for footwear or leather. | 25\% |
| 3405.20 .00 | Polishes, creams, and similar preparations for the maintenance of wooden furniture, floors or other woodwork. | 25* |
| 3405.30.00 | polishes and similar preparations for coachwork, other than metal polishes. | 25\% |
| 3405.40.00 | Scouring pastes and powders and other scouring preparations. | 25\% |
| 3405.90.00 | Other polinhes or creame, for glass or metal. | 25\% |
| 3406.00.00 | Candlea, tapers and the like. | 25\% |
| 3507.10 .00 | Rennet and concentrates thereof. | 10.5\% |
| 3507.90.90 | Other enzymes; prepared enzymes n.e.s. | 10.5\% |
| 3604.10 .00 | Fireworks. | 254 |
| 3604.90.90 | Other signalifng flares, fog signals and other | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 3605.00.10 | pyrotechnic articles. <br> Matches in packings of less than 25 matches per container. |  |
|  |  | Per 100 containers |
|  |  | $\text { Shs. } 15.00$ or 25\% |
| 3605.00 .20 | Matches in packings of 25 matches or more per container, but not more than 50 matches per container. | Per 100 containers |
|  |  | She. 30.00 or 25 ? |
| 3605.00. 30 | Matches in packings of more than 50 matches per container. | Per 5,000 matchea Shs. |
|  |  | 30.00 or 25\% |
| 3606.10.00 | Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar | 25\% |
|  | lighters and of a capacity not exceeding $300 \mathrm{~cm}^{3}$. |  |
| 3707.10.00 | Sensitising emulsions for photographic uses put-up in | 15\% |
|  | measured portions or put-up for retail sale in a form ready for use. |  |
| 3707.90.00 | Other chemical preparations an unmixed products for photographic uses other than varmishes, glues, adhesives | 15\% |


| Tariff No. | Taxiff Description | Rate of |
| :---: | :---: | :---: |
|  | and similar preparations putup in measured portions or putup for retail sale in a form ready for use. |  |
| 3802.10.00 | Activated carbon. | 10.5\% |
| 3808.10.10 | Naphthalene balls. | 25\% |
| 3808.10.20 | Mosquito coils, chips, mats and aimilar insecticidal products designed for use by burning or heating. | 15\% |
| 3812.30 .00 | Anti-oxidising preparations and other compound stabilizers for rubber or plastics. | 10.5\% |
| 3817.10.00 | Mixed alkylbenzenes. | 10.58 |
| 3823.11 .00 | Stearic acid. | 10.5\% |
| 3824.71.00 | Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine. | $10.5 \%$ |
| 3902.30.00 | Propylene Copolymers. | 10.5\% |
| 3905.12.00 | polymers of vinyl acetate in aqueous diepersion, in primary forms. | 15* |
| 3907.10.00 | Polyacetals. | 10.58 |
| 3907.40 .00 | Polycarbonates. | 10.58 |
| 3907.50.00 | Alkyd resins, in primary forms. | 15\% |
| 3907.60.00 | Polyethylene terephthalate. | 10.5\% |
| 3907.91.00 | Other unsaturated polyesters, in primary forms. | 15\% |
| 3908.10.00 | Polyamide-6, -11, $-12,-6,6,-6,9,-6,10$ or $-6,12$ in | 15\% |

3802.10 .00
3808.10 .10
3812.30 .00
3817.10.00
3823.11 .00
3624.71.00
3902.30.00
3905.12 .00
3907.10 .00
3907.40 .00
3907.50.00
3907.91 .00
3908.10.00
and similar preparations putup in measured portions or putup for retail sale in a form ready for use.
vated carbon.
25\%
Mosquito coils, chips, mats and aimilar insecticidal 15\%
products designed for use by burning or heating.
Anti-oxidising preparations and other compound
stearic acid.
10.5\%

Mixtures containing acyclic hydrocarbons perhalogenated
$10.5 \%$
polymers of vinyl acetate in aqueous dispersion, in 15*
primary forms.
Polyacetals.
10.58

Polycarbonates. 10.58
Alkyd resins, in primary forms. 15\%
Polyethylene terephthalate. $10.5 \%$
other unsaturated polyesters, in primary forms.
Polyamide-6, $-11,-12,-6,6,-6,9,-6,10$ or $-6,12$ in 15\%

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | primary forms. |  |
| 3908.90.00 | Other polyamides in primary form. | 15* |
| 3909.10.00 | Urea resins; thiourea resins in primary forms. | 15\% |
| 3909.20.00 | Melamine resins, in primary forms. | 15\% |
| 3909.30.00 | Other amino-resins in primary forms. | 15\% |
| 3909.40.00 | Phenolic resins in primary forms. | 15\% |
| 3909.50 .00 | Polyurethanes, in primary forms. | 15\% |
| 3910.00 .00 | Silicones in primary forms. | 10.5尔 |
| 3912.12 .00 | Plasticised cellulose acestates in primary forms. | 10.5\% |
| 3912.31 .00 | Cellulose esters - Carboxymethyl cellulose and its salts. | 10.58 |
| 3913.10 .00 | Alginic acid, its salt and esters. | 10.5\% |
| 3917.23.00 | Tubes, pipes and hoser, rigid, of polymers of vinyl chloride. | 25\% |
| 3919.90 .21 | Self-adhesive plates, sheets, film, foil, tape and strip, of plastics, in rolls of a width exceeding 100 cm , unprinted. | 15\% |
| 3919.90 .29 | Self-adhesive plates, sheets, film, foll, tape and strip; of plastics, in rolls of a width exceeding 100 cm , printed. | 25* |
| 3920.10.10 | Other plates, sheets, film, foil and strip of ethylene, unprinted. | 15\% |
| 3920.10.90 | Other plates, sheets, film, foil and strip of ethylene, printed. | 25\% |


| Tariff No. | Tarift Description | Rate of duty |
| :---: | :---: | :---: |
| 3920.20 .10 | Other plateg, sheets, film, foil and strip, of polymers of propylene, unprinted. | 15\% |
| 3920.20.90 | Other plates, sheets, film, foil and strip, of polymers of propylene, printed. | 25\% |
| 3920.30 .10 | other plates, sheets, film, foll and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of styrene, unprinted. | 15\% |
| 3920.30 .90 | other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of styrene, printed. | 25\% |
| 3920.41 .10 | Other plates, sheets, film, foil and strip of polymers of vinyl chloride, rigid, unprinted. | 15\% |
| 3920.41 .90 | other plates, sheets, film, foil and strip of polymers of vinyl chloride, rigid, printed. | 25\% |
| 3920.42.10 | other plates, sheets, film, foil and strip, of polymers of vinyl chloride, flexible, unprinted. | 15\% |
| 3920.42 .90 | Other plates, sheets, film, foil and strip, of polymers of vinyl chloride, flexible, printed. | 25\% |

Tariff No. Tariff Description Rate of duty

| 3920.51.10 | Other plates, sheets, film, foil and strip of polymers of polymethyl methacrylate, unprinted. | 15\% |
| :---: | :---: | :---: |
| 3920.51.90 | other plates, sheets, film, foil and strip of polymers of polymethyl methacrylate, printed. | 25\% |
| 3920.59.10 | Other plates, sheeta, film, foil and strip of acrylic polymers, unprinted. | 15\% |
| 3920.59.90 | Other plates, sheets, film, foil and strip of acrylic polymers, printed. | 25\% |
| 3920.61. 10 | Other plates, sheets, film, foil and strip of polymers of polycarbonates, unprinted. | 15\% |
| 3920.61.90 | other plates, sheets, film, foil and strip of polymers of polycarbonates, printed. | 25\% |
| 3920.62. 10 | Other plates, sheets, film, foil and strip of polywers of polyethylene terephthalate, unprinted. | 15\% |
| 3920.62.90 | other plates, sheets, film, foil and strip of polymers of polyethylene terephthalate, printed. | 25\% |
| 3920.63.10 | other plates, sheets, film, foil and strip of polymers of unsaturated polyesters, unprinted. | 15\% |
| 3920.63.90 | other plates, sheets, film, foil and strip of polymers of unsaturated polyesters, printed. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 3920.69 .10 | Other plates, sheets, film, foil and atrip of polymers of other polyesters, unprinted. | 15\% |
| 3920.69.90 | Other plates, sheets, film, foil and etrip of polymers of other polyesters, printed. | $25 \%$ |
| 3920.71 .10 | Other plates, sheets, film, foil and atrip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose, unprinted. | 15\% |
| 3920.71.90 | Other plates, sheets, film, foil and strip, of plastics, hon-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose, printed. | 25\% |
| 3920.72.10 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of vulcanised fibre, unprinted. | $15 \%$ |
| 3920.72.90 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materiale of vulcanised fibre, printed. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 3920.73.10 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or gimilarly combined with other materials, of cellulose acetate, unprinted. | 15\% |
| 3920.73 .90 | other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of cellulose acetate, printed. | 25\% |
| 3920.79.10 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or mimilarly combined with other materials, of other cellulose derivates, unprinted. | 15* |
| 3920.79 .90 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of other cellulose derivates, printed. | 25\% |
| 3920.91 .10 | Other plates, sheets, film, foil and strip of polymers of polyvinyl butyral, unprinted. | 15\% |
| 3920.91 .90 | other plates, sheets, film, foil and strip of polymers of polyvinyl butyral, printed. | 25\% |




| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 3921.90 .90 | Other plates, sheets, film, foil and strip of other plastica. | 15* |
| 3922.10.00 | Baths, shower-baths and wash-basins, of plastics. | 25\% |
| 3922.20 .00 | Lavatory seats and covers, of plastics. | $25 \%$ |
| 3922.90 .10 | Lavatory cisterne, of plastics. | 25\% |
| 3922.90.90 | Other sanitary ware (including fittinge and accessories for cisterns), of plastics. | 25\% |
| 3923.21 .00 3923.29 .00 | Sacks and bags (including cones) of polymers of ethylene. | 25\% |
| 3923.90.20 | Milk containers of 10 litres or more, but not more than 300 litres, of plastics. | 25* |
| 3923.90.90 | Other articles for the conveyance or packing of goods, of plastics. | $25 \%$ |
| 3924.10.00 | Tableware and kitchenware, of plastics. | 25\% |
| 3924.90 .10 | Dustbins, of plastics. | 25\% |
| 3924.90.90 | other household articles and toilet articles of plastics. | 25\% |
| 3925.20 .00 | Doors, windows and their frames and thresholds for doors, of plastics. | $25 \%$ |




| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  | 25\% |
| 4012.20.30 | Used pneumatic tyres of rubber, of a kind used on aircraft. | Each Shs. $1,000.00 \text { or }$ $25 \%$ |
| 4012.90.00 | Solid or cushion tyres, interchangeable tyre treads and tyres flaps, of rubber. | 25\% |
| 4013.10.10 | Inner tubes, of rubber, of a kind used on motor cars (including station wagons and racing cars). | 25\% |
| 4013.10.20 | Inner tubes, of rubber, of a kind used on buses or lorries. | 25\% |
| 4013.20 .00 | Inner tubes, of rubber, of a kind used on bicycles. | 25\% |
| 4013.90.10 | Inner tubes, of rubber, for motor cycles and scooters. | 25\% |
| 4013.90.20 | Inner tubes, of rubber, for aircraft. | 25. |
| 4013.90.90 | Other inner tubes, of rubber. | 25\% |
| 4014.90.10 | Rubber teats for infants. | 15\% |
| 4015.11.00 | Surgical gloves of rubber. | 15\% |
| 4016.92 .00 | Eramers, of vulcanized rubber other than hard rubber. | 25\% |
| 4016.99 .10 | Flexible containers of 200 litres or more for storage or transport of liquid of vulcanized rubber other than hard rubber. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |  |
| :---: | :---: | :---: | :---: |
| 4104.21 .00 | Bovine leather, wegetable pre-tanned. | 15\% |  |
| 4104.22 .00 | Bovine leather, otherwise pre-tanned. | 15\% |  |
| 4202.11 .00 | Trunks, suit-cases, vanity-cases, executive-cases, brief- casea, school satchels and similar containers with outer surface of leather, of composition leather or of patent leather. | 25\% |  |
| 4202.12 .00 | Trunks, suit-cases, vanity-cases, executive-cases, brief- cases, school satchels and similar containers with outer surface of plastics or of textile materials. | 25\% | 3 |
| 4202.19.00 | Trunke, suit-cases, vanity-cases, executive-cases, brief- cases, school satchels and similar containers of other materials. | 25\% | 8 |
| 4202.21.00 | Handbags, whether or not with shoulder strap including those without handles with outer surface of leather, of composition leather or of patent leather. | 25\% |  |
| 4202.22 .00 | Handbage, whether or not with shoulder strap including those without handes with outer surface of sheeting of plastics or of textile materials. | 25\% |  |
| 4202.29 .00 | Handbags, whether or not with shoulder strap including | 25\% |  |



| SECOND SCHEDULE - (Contd.) |  |  | 帯 |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
|  | composition leather. |  |  |
| 4203.30.00 | Belts and bandoliers of leather or of composition leather. | 25\% |  |
| 4203.40.00 | Other clothing accessories of leather or of composition leather. | 25\% |  |
| 4205.00.00 | Other articles of leather or of composition leather. | 25\% |  |
| 4412.13 .00 | Plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness, with at least one outer ply of tropical wood specified in subheading Note 1 to this chapter. | 25\% | 5 |
| 4412.14.00 | other plywood, consisting solely of sheets of wood, each ply not exceeding 6 mm thickness, with at least one outer ply of non-coniferous wood. | 25\% |  |
| 4412.19 .00 | Other plywood consisting solely of sheets of plywood, each ply not exceeding 6 mm thickness. | 25\% |  |
| 4412.22 .00 | other plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood, with at least one ply of tropical wood specified in subheading Note 1 to this chapter. | $25 \%$ |  |
| 4412.23 .00 | Other plywnod, veneered panels and similar laminated | 25\% |  |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | wood, with at least one outer ply of non-coniferous wood, containing at least one layer of particle board. |  |
| 4412.29 .00 | Other plywood, veneered panels and similar laminated wood with at least one outer ply of non-coniferous wood. | 25\% |
| 4412.92.00 | Other plywood, veneered panels and similar laminated wood With at least one ply of tropical wood specified in subheading Note 1 to this chapter. | 25\% |
| 4412.93 .00 | Other plywood, veneered panels and similar laminated wood, containing at least one layer of particle board. | 25\% |
| 4412.99.00 | other plywood, veneered panels and similar laminated wood. | 25\% |
| 4414.00.00 | Wooden frames for paintings, photographs, mirrors or gimilar objects. | 25\% |
| 4417.00.10 | Broom or brush bodies and handles, of wood. | 25\% |
| 4418.10 .00 | Windows, French-windows and their frames, of wood. | 25\% |
| 4418.20 .00 | Doors and their frames and thresholds of wood. | 25\% |
| 4418.30.00 | Parquet panele, of wood. | 25\% |
| 4418.40 .00 | Shuttering for concrete constructional work, of wood. | 25\% |
| 4418.50.00 | Shingles and ahakes, of wood. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 4418.90.00 | Other builders' joinery and carpentry of wood including cellular wood panels. | 25\% |
| 4419.00 .00 | Tableware and kitchenware, of wood. | 25\% |
| 4420.10 .00 | statuettes and other ornaments; of wood. | 25\% |
| 4420.90.00 | Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles of wood; wooden articles of furniture not falling in chapter 94. | 25\% |
| 4421.10 .00 | Clothes hangers, of wood. | 25\% |
| 4421.90.20 | Wood paving blocks. | 25\% |
| 4421.90.90 | Other articles of wood. | 25\% |
| 4503.90 .20 | Washers and discs of natural cork. | 15\% |
| 4503.90 .90 | Other articles of natural cork. | 15\% |
| 4601.10 .00 | Plaite and similar producte of plaiting materials, whether or not assembled into etrips. | 25\% |
| 4601.20.00 | Mats, matting and screens of vegetable materials. | 25\% |
| 4601.91.00 | other plaits and similar products of plaiting materials, of vegetable materiala. | 25\% |
| 4601.99 .00 | other plaits and similar products of other plaiting materials. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 4602.10 .00 | Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No.46.01 and articles of loofah, | 25\% |
| 4602.90 .10 | straw envelopes for bottles. | 25\% |
| 4602.90 .90 | Basketwork, wickerwork and other articles made directly to shape from plaiting materials or made up from goods of heading 46.01, and articles of loofah, of other materials. | 25\% |
| 4802.10.00 | Hand-made paper and paperboard. | 15\% |
| 4802.20 .00 | Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electro- sensitive paper or paperboard in rolls or gheets. | 15\% |
| 4802.30 .00 | Carbonising base paper in rolls or sheets. | $15 \%$ |
| 4802.40.00 | Wallpaper base in rolls or sheets. | 15\% |
| 4802.51 .00 | othar paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than $10 \%$ by weight of the total fibre content consista of such fibres, weighing less than $40 \mathrm{~g} / \mathrm{m}^{2}$ in rolls or sheets. | 158 |
| 4802.52 .00 | other paper and paperboard, not containing fibres obtained | 15\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 4804.19 .00 | Other kraftliner. | 15\% |
| 4804.21.00 | Unbleached sack kraft paper in rolls or sheets, uncoated. | 15\% |
| 4804.29 .00 | Other sack kraft paper in rolls or sheets, uncoated. | 15\% |
| 4804.31 .00 | Other kraft paper and paperboard weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less, unbleached in rolls or sheets, uncoated. | 15\% |
| 4804.39 .00 | other kraft paper and paperboard weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less, in rolls or sheets, uncoated. | 15\% |
| 4804.41 .00 | Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$, unbleached, in rolls or sheets, uncoated. | 258 |
| 4804.42.00 | Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$, bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets, uncoated. | 25\% |
| 4804.49.00 | Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$, bleached, in rolls or sheets, uncoated. | 25\% |
| 4804.51.00 | Other kraft paper and paperboard weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ | 25\% |




| 4808.20 .00 | Sack kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets. | 15\% |
| :---: | :---: | :---: |
| 4808.30 .00 | other kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls or sheets. | 15\% |
| 4808.90.00 | other paper and paperboard, (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18. | 15\% |
| 4809.10.00 | Carbon or similar copying papers in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at leagt one side exceeding 36 cm in unfolded state. | 15\% |
| 4809.20.00 | Self-copy paper in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state. | 15\% |
| 4809.90.00 | Other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded | 15* |




SECOND SCHEDULE $-($ Conta. $)$

| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | purposes, in rolls or sheets, coated. |  |
| 4810.91 .00 | other paper and paperboard, multi-ply in rolls or sheete, coated. | 25知 |
| 4810.99 .00 | Other paper and paperboard, coated, in rolls or sheets. | 25\% |
| 4811.10 .00 | Tarred, bituminised or asphalted paper and paper-board, in rolls or sheets other than goods of heading No. 48.03, $48.09,48.10$ or 48.18 . | 15\% |
| 4811.21 .00 | Self-adhesive paper and paperboard in rolls or sheets other than goods of heading No. 48.03, 48.09, 48.10 or 48.18. | 15\% |
| 4811.29 .10 | Other gummed or adhesive paper and paperboard in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 in rolle or sheets, unprinted. | 15\% |
| 4811.29 .90 | other gummed or adhesive paper and paperboard in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 in rolls or sheets, printed. | 25\% |
| 4811.31 .00 | Bleached paper and paperboard, coated, impregnated, or covered with plastics weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18. | 15\% |


|  | SECOND SCHEDULE - (Contd.) |  | $5$ |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
| 4811.40 .10 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, ofl or glycerol in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18 , unprinted. | 15\% |  |
| 4811.40.90 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol in rolls or sheets, other than goods of heading No. 48.03, $48.09,48.10$ or 48.18 , printed. | 25\% |  |
| 4811.90.00 | other paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surfacecoloured, surface-decorated or printed, in rolls or sheets, other than goods of heading No.48.03, 4809, 48. 10 or 48.18. | 15\% | 烒 |
| 4813.10 .00 | cigarette paper in the form of booklets or tubes. | 15\% |  |
| 4813.20.00 | cigarette paper, in rolls of a width not exceeding 5 cm . | 15\% |  |
| 4813.90.00 | Other cigarette paper whether or not cut to size. | 15\% |  |
| 4815.00 .00 | Floor coverings on a base of paper of of paperboard, whether or not cut to size. | 25\% |  |
| 4816.10 .00 | Carbon or similar. copying papers, whether or not put in boxes. | $25 \%$ |  |

SECOND SCHEDULE - (Contd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 4816.20 .00 | Self-copy paper, whether or not put in boxes. | 25\% |
| 4816.30.00 | Duplicator stencils, of paper, whether or not put in boxes. | 25\% |
| 4816.90.00 | Other copying or transfer papers and offset plates, of papers, whether or not put in boxes. | 25\% |
| 4817.10 .00 | Envelopen. | 25\% |
| 4817.20.00 | Letter cards, plain postcards and correspondence cards. | 25\% |
| 4817.30 .00 | Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery. | 25\% |
| 4818.10.00 | Toilet paper. | 25\% |
| 4818.20.00 | Handkerchiefs, cleansing or facial tissues. | 25\% |
| 4818.30.00 | Table cloths and serviettes. | 25\% |
| 4818.40.00 | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles. | 25\% |
| 4818.50.00 | Articles of apparel and clothing accessories. | 25\% |
| 4818.90.00 | other articles of paper pulp, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolle of a width not | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 4819.10.00 | exceeding $36 \operatorname{man}$ or cut to size or shape. Cartons, boxes and cases of corrugated paper or paperboard, of a kind used in offices, shops or the like. | 25\% |
| 4819.20.00 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard. | $25 \%$ |
| 4819.30.00 | Sacks and bags, having a base of a width of 40 cm or more, of paper or paperboard. | 25\% |
| 4819.40.00 | Other sacks and bags, including cones, of paper, paperboard, or cellulose wadding. | 25\% |
| 4819.50.00 | other packing containers, including record sleeves, of paper or paperboard. | 25\% |
| 4819.60.10 | Box files, of paper, or paperboards of a kind used in offices, shops or the like. | 25\% |
| 4819.60.90 | Letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like, of paper, paperboard or cellulose wadding or webs of cellulose fibres. | 25\% |
| 4820.10.00 | Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries | 258 |

## SECOND SCHEDULE - (Contd.)

| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | and similar articles. |  |
| 4820.20.00 | Exercise books. | 25\% |
| 4820.30.00 | Binders (other than book covers), folders and file covers, of paper or paperboard. | 25\% |
| 4820.40 .00 | Manifold business forms and interleaved carbon gets. | 25\% |
| 4820.50 .00 | Albums for aamplea or for collections. | 25\% |
| 4820.90.00 | Other articles of stationery and blotting-pads, of paper and paperboard. | 25\% |
| 4821.10 .00 | Paper or paperboard labels of all kinds, printed. | 25\% |
| 4821.90 .00 | Other paper and paperboard labels of all kinds. | 25\% |
| 4823.20.00 | Filter paper and paperboard. | 25* |
| 4823.40.00 | Rolls, sheet and dials, printed for self-recording apparatus of paper, paperboard or cellulose wadding. | 25\% |
| 4823.51.00 | Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, emborsed or perforated. | 25* |
| 4823.59 .00 | Other paper and paperboard of a kind used for writing, printing or other graphic purposes. | 25\% |
| 4823.60.00 | Trays, diahes, plates, cups and the like, of paper or paperboard. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 4823.70.90 | Other moulded or pressed articles, of paper pulp. | 25\% |
| 4823.90.00 | other paper, paperboard, cellulose wadding and webs of cellulose fibres cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres. | 25\% |
| 4902.10.20 | secondhand (not for pulping) newspapers, journals and periodicals appearing at least four times a week. | 25\% |
| 4902.90.20 | other secondhand (not for pulping) newspapers, journale and periodicals. | 25\% |
| 4907.00 .30 | Cheque forms. | $25 \%$ |
| 4908.10.00 | Transfers (decalcomanias) vitrifiable. | 10.58 |
| 4908.90.00 | Other transfers (decalcomanias) | 10.5\% |
| 4909.00.00 | Printed or illustrated postcards; printed cards bearing personal greetings, mesaages or announcements, whether or not illuatrated, with or without envelopes or trimmings. | 25\% |
| 4910.00 .00 | Calendars of any kind, printed, including calendar blocks. | 25\% |
| 4911.91 .00 | Pictures, designs and photographs. | 25\% |
| 5004.00.00 | Silk yarn (other than yarn spun from silk waste), not | $15 \%$ |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | put up for retail sale. |  |
| 5005.00.00 | Yarn spun from ailk wagte, not put up for retail sale. | 15\% |
| 5007.10 .00 | Woven fabrics of noil silk. | 25\% |
| 5007.20.00 | Other woven fabrics, containing 85\% or more by weight of silk or of silk waste other than noil silk. | 25\% |
| 5007.90.00 | Other woven fabrice of ailk or of ailk waste. | 25\% |
| 5106.10 .00 | Yarn of carded wool, not put up for retail sale, containing 85\% or more by weight of wool. | 15\% |
| 5106.20 .00 | Yarn of carded wool not put up for retail sale, containing leas than $85 \%$ by weight of wool. | 15\% |
| 5107.10 .00 | Yarn of combed wool, not put up for retail gale containing 85s or more by weight of wool. | 15\% |
| 5107.20 .00 | Yarn of combed wool, not put up for retail sale, containing less than 85\% by weight of wool. | 15\% |
| 5108.10.00 | Yarn of fine animal hair, carded. | 15\% |
| 5108.20 .00 | Yarn of fine animal hair, combed. | 15\% |
| 5109.10.00 | Yarn of wool or fine animal hair, containing 85\% or more by weight of wool or fine animal hair, put up for retall sale. | 15\% |
| 5109.90.00 | Yarn of wool or of fine animal hair, put up for retail | 15\% |




| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5205.12 .00 | Single cotton yarn, of uncombed fibres, containing $85 \%$ or more by weight of cotton, measuring less than 714. 29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number). | 15\% |
| 5205.13 .00 | Single cotton yarn, of uncombed fibree, containing 858 or more by weight of cotton measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number). | 15\% |
| 5205.14.00 | Single cotton yarn, of uncombed fibres, containing $85 \%$ or more by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). | 15\% |
| 5205.15.00 | Single cotton yarn, of uncombed fibrea, containing 85\% or more by weight of cotton measuring less than 125 decitex (exceeding 80 metric number). | 15\% |
| 5205.21.00 | Single cotton yarn, of combed fibrea, containing 85\% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number). | 15\% |
| 5205.22.00 | Single cotton yarn, of combed fibres, containing $85 \%$ or more by weight of cotton, measuring less than 714.29 | 15\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number). |  |
| 5205.23 .00 | Single cotton yarn, of combed fibres containing $85 \%$ or more by welght of cotton measuring leas than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number). | 15\% |
| 5205.24.00 | Single cotton yarn, of combed fibres, containing $85 \%$ or more by welght of cotton measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). | 15\% |
| 5205.26.00 | Single cotton yarn, of combed fibres, containing 85\% or more by weight of cotton measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number). | $15 \%$ |
| 5205.27 .00 | Single cotton yarn, of combed fibres, containing 85\% or more by weight of cotton measuring lesa than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number). | 15\% |
| 5205.28.00 | Single cotcon yarn, of combed fibres, containing 85\% or more by weight of cotton meanuring less than 83.33 decitex | 15\% |


| EECOND ECHEDULE - (Contd, |  |  | $8$ |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
|  | (exceeding 120 metric number). |  |  |
| 5205.31,00 | Multiple cotton (folded) or cabled yarn of uncombed fibres containing 85\% or more by weight of cotton measuring per eingle yarn 714.29 decitex or more (not exceeding 14 metric number per aingle yarn). | 15\% |  |
| 5205.32.00 | Multiple cotton (folded) or cabled yarn of uncombed fibres containing $85 \%$ or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). | 15\% | 或 |
| 5205.33.00 | Multiple cotton (folded) or cabled yarn of uncoubed fibres, containing 85\% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). | 15\% |  |
| 5205.34.00 | Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85\% or more by weight of cotton measuring per single yarn leas than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn). | 15\% |  |

SECOND SCHEDULE - $($ COnt $d$.
Tariff No. Tariff Description Rate of duty

| 5205.35 .00 | Multiple cotton (folded) or cabled yarn of uncombed fibres, containing $85 \%$ or more by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per aingle yarn). | 15 ${ }^{\text {\% }}$ |
| :---: | :---: | :---: |
| 5205.41 .00 | Multiple cotton (folded) or cabled yarn of combed fibrea, containing $85 \%$ or more by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). | 15\% |
| 5205.42 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing $85 \%$ or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). | 15\% |
| 5205.43.00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). | 15\% |
| 5205.44.00 | Multiple cotton (folded) or cabled yarn of combed fibrea, containing 85\% or more by weight of cotton measuring per | 15\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn). |  |
| 5205.46 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by weight of cotton measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per aingle yarn). | 15* |
| 5205.47.00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing $85 \%$ or more by weight of cotton measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per aingle yarn). | 15\% |
| 5205.48.00 | Nultiple cotton (folded) or cabled yarn of combed fibres, containing $85 \%$ or more by weight of cotton, measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn). | 15\% |
| 5206.11.00 | Single cotton yarn of uncombed fibres containing less than 85\% by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number). | 15\% |


|  | SECOND SCEEDULE $\rightarrow$ (Contd.) |  | $\begin{aligned} & z \\ & 0 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| Tasiff No. | Tariff Description | Rate of duty |  |
| 5206.12 .00 | Single cotton yarn of uncombed fibres containing less than 85\% by weight of cotton, measuring leas than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number). | 15\% |  |
| 5206.13 .00 | Single cotton yarn of uncombed fibres containing less than $85 \%$ by weight of cotton, measuring leas than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number). | 15\% | \% |
| 5206.14.00 | single cotton yarn of uncombed fibres containing less than 85\% by weight of cotton, measuring less than 192.31 decitex but not leas than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). | 15\% |  |
| 5206.15.00 | Single cotton yarn of uncombed fibres contalning less than $85 \%$ by weight of cotton, measuring lesa than 125 decitex (exceeding 80 metric number). | 15\% |  |
| 5206.21 .00 | Single cotton yarn of combed fibres containing less than 85\% by weight of cotton, meaguring 714.29 decitex or more (not exceeding 14 metric number). | 15\% |  |
| 5206.22 .00 | Single cotton yarn of combed fibrea containing lesa than 85\% by weight of cotton, measuring less than 714.29 | 15\% |  |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number). |  |
| 5206.23 .00 | Single cotton yarn of combed fibres containing less than 85\% by weight of cotton, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 wetric number but not exceeding 52 metric number). | 15\% |
| 5206.24.00 | single cotton yarn of combed fibres containing leas than 85: by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). | 15\% |
| 5206.25.00 | Single cotton yarn of combed fibres containing less than 85\% by weight of cotton, measuring lesa than 125 decitex (exceeding 80 metric number). | 15\% |
| 5206.31.00 | Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85 by welght of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). | 15* |
| 5206.32.00 | Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 858 by welght of cotton meanuring per single yarn less than 714.29 decitex but not | 15\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | leas than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). |  |
| 5206.33.00 | Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85\% by weight of cotton, measuring per single yarn less than 232.56 decitex but not | 15\% |
|  | leas than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). |  |
| 5206.34.00 | Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85\% by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per aingle yarn). | 15* |
| 5206.35.00 | Multiple (folded) or cabled cotton yarn, of uncombed fibres containinf less than $85 \%$ by weight of cotton, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn). | 15\% |
| 5206.41.00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85\% by weight of cotton measuring per aingle yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). | 15\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5206.42 .00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than $85 \%$ by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). | 15\% |
| 5206.43 .00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than $85 \%$ by weight of cotton measuring per single yarn lese than 232.56 decitex but not leas than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). | 15\% |
| 5206.44.00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85\% by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn). | 15\% |
| 5206.45.00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than $85 \%$ by weight of cotton measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn). | 15\% |
| 5207.10.00 | cotton yarn (other than sewing thread) put up for retail | 158 |


| Tariff No. | Tariff Description | Rate of dut |
| :---: | :---: | :---: |
| 5207.90.00 | sale containing 85\% or more by weight of cotton. Other cotton yarn (other than sewing thread) put up for retail sale. | 15\% |
| 5208.11.00 | Woven fabrics of cotton, containing 85\% or more by weight of cotton, unbleached, plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $200 \mathrm{~g} / \mathrm{m}^{2}$ unbleached. | Per Sq. m. She. 11.00 or 25\% |
| 5208.12.10 | Canvas of woven fabrics of cotton, plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $200 \mathrm{~g} / \mathrm{m}^{2}$ containing 85\% or more by weight of cotton, unbleached. | Per Sq. m. She. 11.00 or 25\% |
| 5208.12 .90 | other woven fabrice of cotton, plain weave, weighing more than $100 \mathrm{~g} / \mathrm{m}^{2}$ but not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, containing $85 \%$ or more by weight of cotton, unbleached. | Pef Sq. m. Shs. 11.00 or 25\% |
| 5208.13.00 | Woven 3-thread or 4-thread twill, including cross twill, of cotton , containing 85\% or more by weight of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$ unbleached. | Per Sq. m. She. 11.00 or 25\% |
| 5208.19.10 | Weftless fabric, of cotton, containing 85\% or more by weight of cotton, weighing no more than $200 \mathrm{~g} / \mathrm{m}^{2}$, for | $\begin{aligned} & \text { Per Sq. m. } \\ & \text { Shs. } 11.00 \end{aligned}$ |


|  | tyre manufacture. | 25\% |
| :---: | :---: | :---: |
| 5208.19 .90 | Other woven fabrics of cotton, containing 85\% or more by weight of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$. | Per Sq. m. <br> Shs. 11.00 <br> or 25\% |
| 5208.21 .00 | Woven fabrics of cotton, containing 85\% or more by weight of cotton, plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$, bleached. | Per Sq. m . shs. 11.00 or 25\% |
| 5208.22 .00 | Woven fabrics of cotton, contalning 85 or more by weight of cotton, plain weave, weighing more than 100 $\mathrm{g} / \mathrm{m}^{2}$ but not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. | Per Sq. m. Shs. 11.00 or 25\% |
| 5208.23.00 | Woven 3-thread or 4-thread twill, including cross twill, of cotton containing 85\% or more by weight of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. | Per Sq. m . <br> Shs. 11.00 or 25\% |
| 5208.29 .00 | Other woven fabrics of cotton, containing $85 \%$ or more by weight of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$; bleached. | per Sq. m. <br> She. 11.00 <br> or 25\% |
| 5208.31,00 | Woven fabrics of cotion, containing $85 \%$ or more by weight of cotton, plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m. Shs. 11.00 or 25\% |
| 5208.32.00 | Woven fabrics of cotton, containing 85\% or more by | Per Sq. m. |



| SECOND SCHEDULE - ( Conta.) |  |  | $5$ |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
|  | of yarns of different colours. | or $25 \%$ |  |
| 5208.51 .00 | Woven fabrics of cotton, containing $85 \%$ or more by weight of cotton, plain weave, weighing not more than $100 \mathrm{~g} / \mathrm{m}^{2}$, printed. | per Sq. $m$. <br> She. 11.00 <br> or 25\% |  |
| 5208.52.00 | Woven fabrics of cotton, containing $85 \%$ or more by weight of cotton, plain weave, weighing more than 100 $\mathrm{g} / \mathrm{m}^{2}$, but not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per sq. m. She. 11.00 or 25\% |  |
| 5208.53.00 | Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per Sq. m. Shs. 11.00 or 25\% | 帯 |
| 5208.59.00 | Other woven fabrice of cotton, containing 85\% or more by weight of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per Sq. m. She. 11.00 or 25: | 8 |
| 5209.11 .10 | Canvas of woven fabrics of cotton, containing 85\% or more by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, unbleached. | Per Sq. m. Shs. 11.00 or $25 \%$ |  |
| 5209.11.90 | Other woven fabrics of cotton (other than canvaa), containing $85 \%$ or more by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, unbleached. | Per Sq. m. <br> Shs. 11.00 <br> or 25\% |  |
| 5209.12 .00 | Woven 3-thread or 4-thread twill, including crose | Per sq. m. |  |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5209.32 .00 | Woven 3-thread or 4-thread twill, including crose twill, of cotton, containing $85 \%$ or more by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m. <br> Shs. 11.00 or $25 \%$ |
| 5209.39.00 | other woven fabrics of cotton, containing $85 \%$ by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m. <br> shs. 11.00 <br> or 25\% |
| 5209.41.00 | Woven fabrics of cotton, containing $85 \%$ or more by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, of yarns of different colours. | per Sq. m. <br> Shs. 11.00 <br> or 25 . |
| 5209.42.00 | Denim of cotton, containing 85 or more dy weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m . Shs. 11.00 or 25\% |
| 5209.43.00 | Other cotton fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing 85\% or more by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. shs. 11.00 or 25\% |
| 5209.49,00 | Other woven fabrics of cotton, containing 85\% or more by weight of cotton, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different coloura. | Per Sq. m. <br> Shs. 11.00 <br> or 25\% |
| 5209.51 .00 | Woven fabrics of cotton, containing 85\% or more by | Per Sq. m. |



Shs. 11.00
or 25\%
Per Sq. m .
Shs. 11.00
or 25\%
Per Sq. m.
Shs. 11.00
or 25\%
Per Sq. m.
Sha, 11.00
or 25\%

Per Sq. m.
Shs. 11.00
or 25\%

Per Sq. m.
She, 11.00
or 25\%

| Tariff No. | Tariff Description |
| :---: | :---: |
| 5210.21 .00 | Woven fabrics of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, bleached. |
| 5210.22 .00 | Woven 3-thread or 4-thread twill, including cross twill, containing leas than 85\% by weight mixed mainly or solely with man-made fibres, weighing $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. |
| 5210.29 .00 | Other woven fabrice of cotton, containing less than 85\% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. |
| 5210.31 .00 | Woven fabrics of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, dyed. |
| 5210.32 .00 | Woven 3-thread or 4-thread twill, including crose twill, of cotton, containing less than 85 by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. |

Per Sq. m. Sha. 11.00 or 25\%

Per Sq. $m$. Shs. 11.00 or 25\%

Per Sq. m. Shs. 11.00 or 258

Per Sq. m .
Sha. 11.00
or 25\%

Per Sq. m.
She, 11.00
or 25s

Rate of duty

| SECOKD SCHEDULE - (Contd.) |  |  | $\begin{aligned} & \underset{8}{Z} \\ & \infty \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
| 5210.39 .00 | Other woven fabrics of cotton, containing less than 85\% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per sq. m. Shs. 11.00 or 25\% |  |
| 5210.41 .00 | Woven fabrics of cotton, containing less than 85\% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, of yarns of different colours. | Per Sq. m. She. 11.00 or 25\% | \% y |
| 5210.42 .00 | Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. <br> She. 11.00 <br> or 25\% | $\stackrel{\square}{8}$ |
| 5210.49 .00 | Other woven fabrics of cotton, containing less than 85\% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. She. 11.00 or 25\% |  |
| 5210.51 .00 | Woven fabrics of cotton, containing lese than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, printed. | Per Sq. m. She. 11.00 or 25\% |  |


| Tariff No． | Tariff Description |
| :---: | :---: |
| 5210.52 .00 | Woven 3－thread of 4－thread twill，including cross twill，of cotton，containing leas than 85 by weight of cotton，mixed mainly or solely with man－made fibres，weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$ ，printed． |
| 5210.59 .00 | other woven fabrics of cotton，containing leas than 858 by weight of cotton，mixed mainly or solely with man－made fibres，weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$ ， printed． |
| 5211.11 .00 | Woven fabrics of cotton，contalning less than 85\％by weight of cotton，mixed mainly or colely with man－made fibrea，weighing wore than $200 \mathrm{~g} / \mathrm{m}^{2}$ ，plain weave， unbleached． |
| 5211.12 .00 | Woven 3－thread or 4－thread twill，including crose twill，of cotton，containing less than 85\％by weight of cotton，mixed mainly or solely with man－made fibres，weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$ ，unbleached． |
| 5211．19．00 | other woven fabrics of cotton，containing lees than 85\％by weight of cotton，mixed mainly or solely with man－made fibres，welghing more than $200 \mathrm{~g} / \mathrm{m}^{2}$ ， unbleached． |

Rate of duty

Per Sq．m． shs． 11.00 or $25 \%$

Per Sq．m．
Shs． 11.00
or 25\％
Per Sq．m． She． 11.00 or 25\％

Per Sq．$\quad$ ．
Shs． 11.00
or 25\％

Per Sq．m．
She． 11.00
or $25 \%$
Tariff No. Tariff Description Rate of duty

| 5211.21 .00 | Woven fabrics of cotton, containing less than 85\% by weight of cotton, mixed mainly or bolely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, bleached. |
| :---: | :---: |
| 5211.22 .00 | Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. |
| 5211.29.00 | other woven fabrics of cotton, containing less than 85\% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. |
| 5211.31 .00 | Woven fabrics of cotton, containing lese than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, dyed. |
| 5211.32 .00 | Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or colely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. |

Per Sq. m.
Shs. 11.00
or 25\%
Per Sq. m.
She. 11.00
or 25\%

Per Sq. m .
Shs. 11.00
or 25\%

Per Sq. m.
Shs. 11.00
or 25\%
Per Sq. m.
Shs. 11.00
or $25 \%$

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5211.39 .00 | Other woven fabrics of cotton, containing less than 85 by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m . Sha. 11.00 or 25\% |
| 5211.41 .00 | Woven fabrics of cotton, containing lese than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, of yarns of different colours. | Per Sq. m. Sha. 11.00 or 25\% |
| 5211.42 .00 | Woven fabrics of cotton, containing less than 85 by weight of cotton, mixed mainly or solely with man-made fibres weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$ denim, of yarns of different colours. | Per Sq. m. Sha. 11.00 or 25 \% |
| 5211.43 .00 | Other woven fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85\% by weight of cotton mixed mainly or solely with man-made fibres, waighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$ of yarns of different colours. | Per sq. m. Shs. 11.00 or 25\% |
| 5211.49 .00 | Other woven fabrics of cotton, containing less than 85\% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. Shs. 11.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5211.51 .00 | Woven fabrics of cotton, containing less than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibrea, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, plain weave, printed. | Per Sq. m. Shs. 11.00 or $25 \%$ |
| 5211.52 .00 | Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing leas than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per Sq. m. <br> Shs. 11.00 <br> or 25\% |
| 5211.59 .00 | other woven fabrica of cotton, containing leas than $85 \%$ by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than $200 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per Sq, m. Shs. 11.00 or $25 \%$ |
| 5212.11.00 | other woven fabrics of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, unbleached. | Per sq. m. Shs. 11.00 or 25\% |
| 5212.12 .00 | Other woven fabrics of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, bleached. | per sq. m. she. 11.00 or $25 \%$ |
| 5212.13 .00 | Other woven fabrics of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per sq. m. <br> Shs. 11.00 <br> or 25\% |
|  |  |  |


| Tariff No. | Tariff Description |
| :---: | :---: |
| 5212.14 .00 | Other woven fabrics of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. |
| 5212.15 .00 | Other woven fabrics of cotton, weighing not more than $200 \mathrm{~g} / \mathrm{m}^{2}$, printed. |
| 5212.21 .00 | Other woven fabrics of cotton, weighing more than 200 $\mathrm{g} / \mathrm{m}^{2}$, unbleached. |
| 5212.22 .00 | Other woven fabrics of cotton, weighing more than 200 $\mathrm{g} / \mathrm{m}^{2}$; bleached. |
| 5212.23 .00 | Other woven fabrics of cotton, weighing more than 200 $\mathrm{g} / \mathrm{m}^{2}$, dyed. |
| 5212.24 .00 | Other woven fabrics of cotton, weighing more than 200 $\mathrm{g} / \mathrm{m}^{2}$, of yarns of different colours. |
| 5212.25 .00 | Other woven fabrics of cotton, weighing more than 200 $\mathrm{g} / \mathrm{m}^{2}$, printed. |

[^1]| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
|  |  | or 25\% |
| \$309.11.10 | Canvas, woven, containing 85\% or more by weight of flax, unbleached or bleached. | 25\% |
| 5309.11 .90 | Other woven fabries of flax containing 85\% or more by weight of flax, unbleached or bleached. | 25\% |
| 5309.19.10 | Other canvas, containing $85 \%$ or more by weigh of flax, unbleached or bleached. | 25\% |
| 5309.19.90 | other woven fabrics of flax, containing 85\% or more by weight of flax. | 25\% |
| 5309.21 .00 | Woven fabrics of flax, containing less than $85 \%$ by weight of flax, unbleached or bleached. | 25\% |
| 5309.29 .00 | other woven fabrics of flax, containing less than 85\% by weight of flax, | 25\% |
| 5310.10 .00 | Woven fabrics of jute or of other textile bast fibres, of heading No. 53.03, unbleached. | 25\% |
| 5310.90.00 | Other woven fabrics of jute or of other textile bast fibres of heading No. 53.03. | 25\% |
| 5311.00 .10 | Woven fabrics of hessian and sacking (not including matting). | 25\% |
| 5311.00 .20 | Woven fabrics of true hemp. | 25\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 5311.00 .30 | Woven fabrics of paper yarn. | 25\% |
| 5311.00 .90 | Woven fabrics of other vegetable textile fibres. | 25\% |
| 5401.10 .10 | Sewing thread of aynthetic filaments not put up for retail sale. | 15\% |
| 5401.20 .10 | Sewing thread of artificial filaments, not put up for retail sale. | 15\% |
| 5402.10 .00 | High tenacity yarn of nylon or other polyamides. | 15\% |
| 5402.20.00 | High tenacity yarn of polygtera. | 15\% |
| 5402.31 .00 | Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex. | 15\% |
| 5402.32 .00 | Textured yarn of nyion or other polyamides, meazuring per single yarn more than 50 tex. | 15\% |
| 5402.33 .00 | Textured yarn of polyesters. | $15 \%$ |
| 5402.39 .00 | Other textured yarn. | 15\% |
| 5402.41.00 | Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of nylon or other polyamides. | 15\% |
| 5402.42.00 | Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of polyesters, partially oriented. | 15\% |
| 5402.43.00 | Other yarn, zingle, untwisted or with a twist not | 15\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | exceeding 50 turns per metre of other polyesters. |  |
| 5402.49.00 | other yarn, single, untwisted or with a twist not exceeding 50 turns per metre. | 15\% |
| 5402.51.00 | Other yarn, eingle, with a twist exceeding 50 turns per metre, of nylon or other polyamides. | 15\% |
| 5402.52 .00 | Other polyster yarn, single, with a twist exceeding 50 turns per metre. | 15\% |
| 5402.59.00 | Other yarn of other synthetic filament yarn. | 15\% |
| 5402.61.00 | other yarn, multiple (folded) or cabled of nylon or other polyamides. | 15\% |
| 5402.62 .00 | Other yarn multiple (folded) or cabled, of polyesters. | 15\% |
| 5402.69.00 | other synthetic filament yarn, multiple (folded) or cabled. | 15\% |
| 5403.10 .00 | High tenacity yari of viscose rayon. | 15\% |
| 5403.20.00 | Artificial filament textured yarn. | 15\% |
| 5403.31.00 | other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre. | 15\% |
| 5403.32 .00 | Other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre. | 15\% |
| 5403.33 .00 | Other yarn, single, of cellulose acetate. | 15\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5403.39 .00 | Other artificial filament yarn, aingle. | 15\% |
| 5403.41 .00 | Other yarn, multiple (folded) or cabled, of viscose rayon. | 15\% |
| 5403.42 .00 | Other yarn, multiple (folded) or cabled, of celluloge acetate. | 15\% |
| 5403.49 .00 | Other artificial filament yarn, multiple (folded) or cabled. | 15\% |
| 5404.10 .00 | Synthetic monofilament, of 67 decitex or more and of which no crosa-sectional dimension exceeds 1 mm . | 15\% |
| $5404 * 90.00$ | Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm . | 15\% |
| 5405.00 .00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm . | 158 |
| 5407.10 .00 | Woven fabrics obtained from high tenacity yarn, of nylon or other polyamides or of polyesters. | Per Sq. m. She. 11.00 or 25\% |
| 5407.20 .00 | Woven fabrics obtained from atrip or the like. | Per Sq. m. Shs. 11.00 or 25\% |


| SECOND SCHEDULE - (Conta.) |  |  |
| :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |
| 5407.30.00 | Woven fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles and bonded at intersections by an adhesive or by thermal bonding. | Per Sq. m. she. 11.00 or 25\% |
| 5407.41.00 | Other woven fabrics, containing 85\% or more by weight of filaments of nylon or other polyamides; unbleached or bleached. | Per Sq. m . shis. 11.00 or 25\% |
| 5407.42.00 | other woven fabrics, containing 85\% or more by weight of filaments of nylon or other polyamides; dyed. | Per Sq. m. <br> ShB. 11.00 <br> or 25\% |
| 5407.43.00 | Other woven fabrics, containing 858 or more by weight of filaments of nylon or other polyamides, of yarns of different coloure. | Per Sq. m. She. 11.00 or 25\% |
| 5407.44.00 | Other woven fabricis, containing 858 or more by weight of filaments of nylon or other polyamides, printed. | Per Sq . m. She. 11.00 or 25\% |
| 5407.51.00 | Other woven fabrics, containing $85 \%$ or more by weight of textured polyester filaments, unbleached or bleached. | Per Sq. m. she. 11.00 or 258 |
| 5407.52.00 | Other woven fabrice, containing 85\% or more by weight | Per Sq. m. |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | of textured polyester filamenta, dyed. | Shs. 11,00 or 25\% |
| 5407.53.00 | other woven fabrics, containing $85 \%$ or more by weight of textured polyester filaments, of yarns of different colours. | Per sq. m. <br> Shs. 11.00 <br> or 25\% |
| 5407.54.00 | Other woven fabrics, containing 85 or more by weight of textured polyester filaments, printed. | Per sq . m . <br> She. 11.00 or 25\% |
| 5407.61.00 | Other woven fabrics containing $85 \%$ or more by weight of non-textured polyester filaments. | Per Sq. m. Shs. 11.00 or 25\% |
| 5407.69.00 | Other woven fabrice, containing 85\% or more by weight of polyester filaments. | Per Sq. m. She. 11.00 or 25\% |
| 5407.71 .00 | Other woven fabrics, containing 85\% or more by weight of polyester filamente, unbleached or bleached. | Per Sq. m. She. 11.00 or 25\% |
| 5407.72.00 | Other woven fabrics, containing $85 \%$ or more by weight of polyester filaments, dyed. | Per Sq . m. Shs. 11.00 or 25\% |


| Tariff No. | Tariff Description |
| :--- | :--- |
| 5407.73 .00 | Other woven fabrics, containing $85 \%$ or more by weight <br> of polyeater filaments, of yarns of different colours. |
| 5407.74 .00 | Other woven fabrics, containing $85 \%$ or more by weight <br> of polyester filaments, printed. |
| 5407.81 .00 | Other woven fabrics, containing less than $85 \%$ by <br> weight of synthetic filaments, mixed mainly or solely <br> with cotton, unbleached or bleached. |
| 5407.82 .00 | Other woven fabrics, containing less than $85 \%$ by <br> weight of synthetic filaments, mixed mainly or solely <br> with cotton, dyed. <br> Other woven fabrics, containing less than $85 \%$ by |
| $5407.91 .00 \quad$weight of synthetic filaments, mixed mainly or solely <br> with cotton, of yarns of different colours. |  |
| other woven fabrics, containing less than $85 \%$ by |  |

Per Sq. m.
Shs. 11.00
or 25\%
Per Sq. m.
Sha. 11.00
or 25 各
Per Sq. m.
Shs. 11.00
or $25 \%$
Per Sq. m .
Sha. 11.00
or 25\%
Per Sq. m.
She. 11.00
or 25\%
Per Sq. m.
She, 11.00
or 25\%
Per Sq. m.
She. 11.00

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  | or $25 \%$ |
| 5407.92.00 | Other woven fabrics of synthetic filament yarn, dyed. | Per Sq. $m$. <br> Sha. 11.00 <br> or 25\% |
| 5407.93 .00 | Other woven fabrics of synthetic filament yarn, of yarns of different colours. | Per Sq. m . <br> Shs. 11.00 or 25\% |
| 5407.94.00 | Other woven fabrics of gynthetic filament yarn, printed. | Per Sq . m . <br> She, 11.00 or 25\% |
| 5408.10.00 | Woven fabrics obtained from high tenacity yarn, of viscose rayon. | Per Sq. m . <br> Sha. 11.00 <br> or 25\% |
| 5408.21.00 | Other woven fabrics, containing $85 \%$ or more by weight of artificial filament or strip or the like, unbleached or bleached. | Per Sq. m. <br> Shs. 11.00 or 25\% |
| 5408.22.00 | other woven fabrice, containing $85 \%$ or more by weight of artificial filament or strip or the like, dyed. | Per Sq. m. Shs. 11.00 or 25\% |
| 5408.23 .00 | other woven fabrics, containing 85\% or more by weight | Per Sq. m. |


 fibres of nylon or other polyamides not put up for retail sale.
Multiple (folded) or cabled yarn containing 85\% or more Single yarn containing 85 \% or more by weight of polyester staple fibres. by weight of polyester staple fibres. Single yarn containing 85\% or more by weight of acrylic

Multiple (folded) or cabled yarn containing $85 \%$ or more $15 \%$ by weight of acrylic or modacrylic ataple fibrea. Single yarn containing 85\% or more by weight of eynthetic $15 \%$ etaple fibres.
Multiple (folded) or cabled yarn containing 85 or more 15\% other yarn of polyester staple fibres, mixed mainly or 15\%

| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 5509.52 .00 | Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair. | 15\% |
| 5509.53.00 | other yarn of polyester staple fibres, mixed mainly or solely with cotton. | $15 \%$ |
| 5509.59 .00 | Other yarn of polyester staple fibres. | 15\% |
| 5509.61.00 | other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair. | 15\% |
| 5509.62 .00 | Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with cotton. | 15\% |
| 5509.69 .00 | Other yarn of acrylic or modacrylic staple fibres, | 15\% |
| 5509.91 .00 | Other yarn, mixed mainly or solely with wool or fine animal hair. | 15\% |
| 5509.92 .00 | Other yarn, mixed mainly or solely with cotton. | 15\% |
| 5509.99.00 | Other yarn of synthetic ataple fibres, not put up for retail sale. | 15\% |
| 5510.11 .00 | Single yarn, of artificial staple fibres containing 85\% or more by weight of artificial staple fibres. | 15\% |
| 5510.12 .00 | Kultiple (folded) or cabled yarn containing $85 \%$ or more by weight of artificial staple fibres. | 15\% |
| 5510.20.00 | Other yarn, mixed mainly or solely with wool or fine | 15\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | animal hair. |  |
| 5510.30 .00 | Other yarn, mixed mainly or solely with cotton. | 15\% |
| 5510.90.00 | Other yarn of artificial staple fibrea, not put up for retail sale. | 15\% |
| 5511.10 .00 | Yarn (other than sewing thread) of synthetic staple fibres, containing 85\% or more by weight of such fibres. | 15\% |
| 5511.20 .00 | Yarn (other than sewing thread) of synthetic staple fibres, containing legs than $85 \%$ by weight of such fibres. | 15\% |
| 5511.30 .00 | Yarn (other than bewing thread) of artificial staple fibres. | 15\% |
| 5512.11 .00 | Woven fabrics of synthetic staple fibres, containing 85\% or more by weight of polyester ataple fibres, unbleached or bleached. | Per Sq. m. sha. 11.00 or 25\% |
| 5512.19 .00 | Other woven fabrics of synthetic staple fibres, containing 85\% or more by weight of polyester staple fibres. | Per Sq. m. Shs. 11.00 or $25 \%$ |
| 5512.21 .00 | Woven fabrics of synthetic staple fibres, containing 85\% or more by weight of acrylic or modacrylic ataple fibres, unbleached or bleached. | Per Sq. m. Shs. 11.00 or $25 \%$ |
| 5512.29 .00 | Other woven fabrics of synthetic staple fibrea, | Per Sq. m. |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | containing 85\% or more by weight of acrylic or modacrylic staple fibres. | Shs. 11.00 or 25\% |
| 5512.91 .00 | Other woven fabrics of synthetic staple fibres, containing 85\% or more by weight of synthetic staple fibres, unbleached or bleached. | Per Sq. m. She. 11.00 or 25\% |
| 5512.99 .00 | other woven fabrice of synthetic staple fibres, containing $85 \%$ or more by weight of other aynthetic staple fibrea. | Per Sq. $\mathrm{m}^{\text {. }}$ She. 11.00 or $25 \%$ |
| 5513.11 .00 | Woven fabrics of polyester staple fibres, plain weave, containing less than 85 by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$ unbleached or bleached. | Per Sq. m. She. 11.00 or 25\% |
| 5513.12 .00 | Woven 3-thread or 4-thread twill, including croes twill, of polyester ataple fibres, containing leas than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 $g / \mathrm{m}^{2}$, unbleached or bleached. | Per Sq. m. She. 11.00 or 25\% |
| 5513.13 .00 | Other woven fabrics of polyester staple fibres, containing less than 85 \% by weight of such fibres, mixed mainly or solely with cotton, of a weight not | per Sq. m. <br> She. 11.00 <br> or 25 ? |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5513.19.00 | exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, unbleached or bleached. Other woven fabrice of synthetic staple fibres, containing"1egs than 85\% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, unbleached or bleached. | Per sq. m. Shs. 11.00 or 25\% |
| 5513.21 .00 | Woven fabrics of polyester staple fibres, plain weave, containing less than 85 by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | per Sq. m. Shs. 11.00 or 25\% |
| 5513.22 .00 | Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 | Per Sq. m. <br> Shs. 11.00 <br> or 25\% |
| 5513.23 .00 5513.29 .00 | Other woven fabrics of polyester staple fibres, containing less than 85\% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m. Sha. 11.00 or 25\% |
| 5513.29.00 | Other woven fabrics of aynthetic staple fibres, containing less than 85\% by weight of such fibres, | Per Sq. m. <br> shs. 11.00 |


Tariff No. Tariff Description Rate of duty

|  | containing less than 85\% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, printed. |
| :---: | :---: |
| 5513.42.00 | Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85 . by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 $\mathrm{g} / \mathrm{m}^{2}$, printed. |
| 5513.43 .00 | Other woven fabrics of polyester staple fibres, containing less than 85\% by weight of ouch fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, printed. |
| 5513.49 .00 | other woven fabrics of synthetic staple fibres, containing less than 85 by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, printed. |
| 5514.11.00 | Woven fabrice of polyester staple fibres, plain weave, containing less than 85\% by weight of euch fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, unbleached or bleached. |

Sha. 11.00
or 25\%

Per Sq. m.
Shs. 11.00
or 25\%

Per Sq. m.
Shs. 11.00
or 25\%

Per Sq. m.
She. 11.00
or $25 \%$

Per Sq. m.
sha. 11.00
or 25\%

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5514.12.00 | Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than $85 \%$ by weight of auch fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, unbleached or bleached. | Per Sq. m. Shs. 11.00 or 25\% |
| 5514.13 .00 | other woven fabrics of polyester staple fibres, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, unbleached or bleached. | Per Sq. m. She. 11.00 or $25 \%$ |
| 5514.19 .00 | Other woven fabrics of synthetic staple fibres, containing less than $85 \%$ by weight of such fibres, mixed malnly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, unbleached or bleached. | Per sq. m . She. 11.00 or 25\% |
| 5514.21 .00 | Woven fabrics of polyester staple fibres, plain weave, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m. Sha. 11.00 or $25 \%$ |
| 5514.22 .00 | Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85\% by weight of auch fibres, mixed mainly or | Per Sq. m. <br> Shs. 11.00 <br> or $25 \%$ |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, dyed. |  |
| 5514.23 .00 | Other woven fabrics of polyester staple fibres, containing less than $85 \%$ by weight of such fibres, mixed mainly as solely with cotton of a weight. exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per sq. m. <br> Shs. 11.00 <br> or $25 \%$ |
| 5514.29 .00 | Other woven fabrics of synthetic staple fibres, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, dyed. | Per Sq. m. shs. 11.00 or 25\% |
| 5514.31 .00 | Woven fabrics of polyester staple fibres, plain weave, containing less than 858 by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. She. 11.00 or 25\% |
| 5514.32.00 | Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. Shs. 11.00 or 25\% |
| 5514.33.00 | Other woven fabrics of polyester staple fibres, | Per Sq. m. |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | containing less than 85\% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Shs. 11.00 or 25\% |
| 5514.39 .00 | Other woven fabrics of synthetic ataple fibres, containing less than 85\% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, of yarns of different colours. | Per Sq. m. She. 11.00 or $25 \%$ |
| 5514.41 .00 | Woven fabrics of polyeater staple fibrem, plain weave, containing less than $85 \%$ by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, printed. | per sq. m. She. 11.00 or 25\% |
| 5514.42 .00 | Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85\% by weignt of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$. printed. | Per sq. $\mathbf{m}$. Shs. 11.00 or 25\% |
| 5514.43 .00 | Other woven fabrics of polyester staple fibres, containing leas than 85\% by weight of auch fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per sq. m. She, 11,00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5514.49 .00 | Other woven fabrics of synthetic staple fibres, containing less than 85\% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding $170 \mathrm{~g} / \mathrm{m}^{2}$, printed. | Per Sq. m. Sha. 11.00 or 25\% |
| 5515.11 .00 | Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres. | Per Sq. m . she. 11.00 or 25\% |
| 5515.12 .00 | Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments. | Per Sq. m. Sha. 11.00 or 25\% |
| 5515.13 .00 | Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair. | Per Sq. m . <br> Shs. 11.00 or 25\% |
| 5515.19 .00 | Other woven fabrics of polyester staple fibres. | Per Sq. m . She. 11.00 or 25\% |
| 5515.21 .00 | Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments. | Per Sq. m . Shs. 11.00 or 25\% |
| 5515.22 .00 | Other woven fabrics of acrylic or modacrylic staple | Per Sq. m. |


| Tariff NO. | Tariff Description | Rate af duty |
| :---: | :---: | :---: |
| 5515.29 .00 | fibrea, mixed mainly or solely with wool or fine animal hair. | Shs. 11.00 or 25\% |
|  | Other woven fabrics of acrylic or modacrylic staple fibres. | Per Sq. m . <br> Shs. 11.00 |
|  |  | or 25\% |
| 5515.91 .00 | Other woven fabrics, mixed mainly or solely with manmade filaments. | Per Sq. m. <br> Shs. 11.00 |
| 5515.92 .00 |  | or 25\% |
|  | Other woven fabrics, mixed mainly or solely with wool or fine animal hair. | Per sq. m. <br> shs. 11.00 |
|  |  | or 25\% |
| 5515.99 .00 | Other woven fabrics, of synthetic staple fibrea. | Per Sq. m. <br> Shs. 11,00 |
|  |  | or 25\% |
| 5516.11 .00 | Woven fabrics of artificial staple fibres, containing | Per Sq. m. |
|  | 85\% or more by weight of artificial staple fibres; unbleached or bleached. | She, 11.00 or $25 \%$ |
| 5516.12 .00 | Woven fabrics of artificial staple fibres, containing 85\% or more by weight of artificial staple fibres, dyed. | Per Sq. m . Shs. 11.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5516.13 .00 | Woven fabrics of artificial ataple fibres, containing 85\% or more by weight of artificial staple fibres, of yarns of different colours. | Per Sq. m. shs. 11.00 or 25\% |
| 5516.14 .00 | Woven fabrics of artificial staple fibres, containing 85\% or more by weight of artificial staple fibres, printed. | Per Sq. m. Sha, 11.00 or 25\% |
| 5516.21 .00 | Woven fabrics of artificial staple fibres, containing less than 85 by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, unbleached or bleached. | Per sq. m. Shs, 11.00 or 25\% |
| 5516.22.00 | Woven fabrics of artificial staple fibres, containing less than 85 by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, dyed. | Per Sq. m. Shs. 11.00 or 25\% |
| 5516.23 .00 | Woven fabrics of artificial staple fibres, containing less than $85 \%$ by weight of artificial staple fibres, mixed malnly or solely with man-made filaments, of yarns of different colours. | Per Sq. m. Shs. 11.00 or 25\% |
| 5516.24.00 | Woven fabrice of artificial ataple fibres, containing less than 85 by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, | Per sq. m. shs. 11.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | printed. |  |
| 5516.31 .00 | Woven fabrics of artificial staple fibrea, containing less than 85\% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached or bleached. | Per Sq . m . She. 11.00 or 25\% |
| 5516.32 .00 | Woven fabrics of artificial staple fibres, containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed. | Per Sq. m. She. 11.00 or 25\% |
| 5516.33 .00 | Woven fabrics of artificial staple fibres, containing less than $85 \%$ by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarne of different colours. | Per Sq . m. she. 11.00 or $25 \%$ |
| 5516.34 .00 | Woven fabrics of artificial staple fibres, containing less than 85\% by weight of artificial staple fibres, mixed mainly or aolely with wool or fine animal hair, printed. | Per Sq. m. She. 11.00 or 25\% |
| 5516.41 .00 | Woven fabrics of artificial gtaple fibres, containing legs than 85\% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or | Per Sq. m. She. 11.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | bleached. |  |
| 5516.42.00 | Woven fabricfrof artificial staple fibres, containing less than 85 by weight of artificial staple fibrea, mixed mainly or solely with cotton, dyed. | Per Sq. m. She. 11.00 or 25\% |
| $5516: 43.00$ | Woven fabrics of artificial ataple fibres, containing less than 85 by weight of artificial staple fibrea, mixed mainly or solely with cotton, of yarne of different colours. | Per Sq. m. Shs. 11.00 or 25\% |
| 5516.44.00 | Woven fabrice of artificial staple fibres, containing lesa than 85 by welght of artificial staple fibres, mixed mainly or solely with cotton, printed. | Per Sq. m . <br> Shs. 11.00 or 25\% |
| 5516.91 .00 | other woven fabrics of artificial staple fibres, unbleached or bleached. | Par Sq. m. She. 11.00 or 25\% |
| 5516.92 .00 | Other woven fabrics of artificial staple fibrea, dyed. | Per Sq. m. She. 11.00 or 25\% |
| 5516.93 .00 | Other woven fabrics of artificial staple fibres, of yarns of different colours. | Par Sq. m. She. 11.00 or 25娄 |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5516.94 .00 | Other woven fabrics of artificial staple fibres, printed. | Per Sq. m. Shs. 11.00 or 25\% |
| 5601.10.00 | Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding. | 25\% |
| 5601.21 .00 | Wadding and other articles of wadding, of cotton. | 25\% |
| 5601.22.00 | Wadding and other articles of wadding, of man-made fibres. | 25\% |
| 5601.29 .00 | Wadding and other articles of wadding, other. | 25\% |
| 5601.30.00 | Textile flock and dust and mill neps. | 25\% |
| 5602.10.00 | Needleloom felt and stitch-bonded fibre fabrica. | 25\% |
| 5602.21 .00 | other felt, not impregnated or coated, covered or laminated, of wool or fine animal hair. | 25\% |
| 5602.29.00 | other felt, not impregnated or coated, covered or laminated, of other textile materials. | 25\% |
| 5602.90.10 | Roofing felt. | 25\% |
| 5602.90 .90 | other felt whether or not impregnated, coated, covered or laminated. | 25\% |
| 5604.20 .00 | High tenacity yarn of polyesters, of nylon or other polyamides or of viacose rayon, impregnated or coated. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5604.90.00 | other textile yarn and atrip and the like of artificial and synthetic monofilament yarn, impregnated, coated, covered or sheathed with rubber or plastics. | 25\% |
| 5605.00.00 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal. | 15\% |
| 5606.00.00 | Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 15\% |
| 5607.10.00 | Twine, cordage, rope and cables of jute or other textile bast fibres excluding flax, true hemp and ramie. | 25\% |
| 5607.21 .00 | Binder or baler twine, of siaal or other textile fibres of the genus Agave. | 25\% |
| 5607.29.00 | Other twine, cordage, rope and cablea of sisal or other textile fibres of the genus Agave. | 25\% |
| 5607.30.00 | Twine, cordage rope and cablea of abaca <Manila hemp | 25\% |


| Tarife No. | Taxiff Description | Rate |
| :---: | :---: | :---: |
|  | or Muna textilis Weo) or other hard (leaf) fibres. |  |
| \$607.90.00 | Other twine, cordage, rope and cables whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics. | 25\% |
| 5608.11 .00 | Made up Eishing nets of man-made textile materials. | 15\% |
| 5608.19 .90 | Other nets and netting, of man-made textile materials. | 25\% |
| 5608.90 .10 | Nade up fishing nets of textile mataxialy. | 15 |
| 5608.90 .90 | other knotted netting of twine, cordage or rope of textile materials, and other made up nets of textile materiale. | 25\% |
| 5609.00 .90 | Other articles of yarn, etrip or the like of heading 54.04 or 54.05, twine, cordage, rope or cablea not elewhere specified or included. | 254 |
| 5701.10 .00 | Carpeta and other textile floor coveringa, knotted, whether or not made up, of wool or fine animal hair. | 258 |
| 5701.90 .00 | Carpats and other textile floor coverings, knotted, whether or not made up, of other textile materials. | 254 |
| 5702.10 .00 | "Kelem", "Schumacke", "Karmanie" and wimilar handwoven ruga. | 25\% |
| 5702.20 .00 | Floor coveringe of coconut fibres (coir). | 253 |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5702.31 .00 | Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of wool ox fine animal haix. | 25\% |
| 5702.32 .00 | other carpets and other textile floor coveringe, woven, not tufted or flocked, of pile construction, not made up, of man-made textile materials. | 25\% |
| 5702.39.00 | Other carpets and other textile floor coverings, woven, not tufted or flocked, of pile construction, not made up, of othar textile materials. | 25. |
| \$702.41.00 | Other carpets and other textile floor coverings, not tufted or flocked, of pile conutruction, made up, of wool or fline animal hair. | 258 |
| 5702.42 .00 | Other carpete and other textile floor covering: not tufted or flocked, of pile construction, made up, of man- made textile materiala. | $25 *$ |
| 5702.49 .00 | Other carpets and other textile floor coverings, not tufted or flocked, of pile conetruction, made up, of other textile materials. | 254 |
| 5702.51.00 | Other carpete and other textile floor coveringe, not tufted or flocked, not of pile conatruction, not made | 25* |
| $\underline{+}$ |  |  |
|  |  |  |

## sECOND SCREDULE - ( Contd.)

| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | up, of wool or fine animal hair. |  |
| 5702.52 .00 | Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of man-made textile materials. | 25\% |
| 5702.59.00 | Other carpets and other textile floor coverings, not tufted or flocked, not of pile construction, not made up, of other textile materials. | 25\% |
| 5702.91.00 | other carpets and other textile floor coverings, tufted or flocked, not of pile construction, made up, of wool or fine animal hair. | 25\% |
| 5702.92 .00 | other carpets and other textile floor coverings, tufted or flocked, not of pile construction, made up, of man-made textile materials. | 25\% |
| 5702.99.00 | Other carpets and other textile floor coverings, tufted or flocked, not of pile construction, made up, of other textile materials. | 25* |
| 5703.10.00 | carpets and other textile floor coverings, tufted, whether or not made up; of wool or fine animal hair. | 25\% |
| 5703.20.00 | Carpets and other textile floor coverings, tufted, whether or not made up, of nylon or other polyamides. | 25\% |

        tufted or flocked, not of pile construction, made up, of wool or fine animal hair. tufted or flocked, not of pile construction, made up, of man-made textile materials.
    Other carpets and other textile floor coverings; $25 \%$ tufted or flocked, not of pile construction, made up, of other textile materials. whether or not made up, of wool or fine animal hair. whether or not made up, of nylon or other polyamides.

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5703.30.00 | Carpets and other textile floor coverings, tufted, whether or mot made up, of man-made textile materials. | 25\% |
| 5703.90 .00 | Carpets and other textile floor coverings, tufted, whether or not made up of other textile materials. | 25\% |
| 5704.10.00 | Tiles, having a maximum surface area of $0.3 \mathrm{~m}^{2}$, of felt, not tufted or flocked. | 25\% |
| 5704.90.00 | other carpets and other textile floor coverings, of felt, not tuffed or flocked, whether or not made up. | 25\% |
| 5705.00.00 | other carpets and other textile floor coverings, whether or not made up. | 25\% |
| 5801.10.00 | Woven pile fabrice and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06, of wool or fine animal hair. | 25\% |
| 5801.21.00 | Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06 , uncut weft pile fabrics, of cotton. | Per Sq. m. Shs. 11.00 or 25\% |
| 5801.22.00 | Cut corduroy, of cotton. | 25\% |
| 5801.23.00 | Other weft pile fabrics, of cotton. | 25\% |
| 5801.24.00 | Warp pile fabrics, epingle (uncut), of cotton. | 25\% |
| 5801.25.00 | Warp pile fabrics, cut, of cotton. | 254 |


| Tariff No. | Taziff Description | Rate of duty |
| :---: | :---: | :---: |
| 5801.26,00 | chenjile fabrlce, of cotton. | 25\% |
| 5801.31 .00 | Uncut weft plie fabrice, of manmmade fibres. | Per Sq. m. She. 11.00 or 25s |
| 5801.32 .00 | cut corduroy, of man-made tibras. | 25\% |
| 5901.33.00 | Ocher wett pile tabrice of man-made fibres. | 25 \% |
| 5801.34.00 | Narp pile fabrice, epingle (uncut), of man-made tibres. | 25 \% |
| 5801.35.00 | Warp pile fabrice, cut, of man-natie fibree. | 25\% |
| 5801.36.00 | Chenille fabrics, of manmmade fibxes. | 25\% |
| 5801.90.00 | Noven pile fabrics and chenille fabrics, of other textile materials. | 25\% |
| 5802.11 .00 | Terry towelling and aimilar woven teryy fabricg; of coteton, unblemehed. | Par Sq. m. sh** 11.00 |
| 5802.19.00 | Terry towelling and similar woven terry fabrics, of cotton, other. | Per Sg. m. sher 11.00 or 25\% |
| 5802.20 .00 | Terry towelling and similar woven terry fabricz, of other textile materials. | Per Sq. m. Sh*. 11.00 |


| Tariff No. | Tariff Description |  |
| :--- | :--- | :--- |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 5808.90 .00 | Ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tasgels, pompons and similar articles. | 25\% |
| 5809.00.00 | Woven fabrics of metal thread and woven fabrics of metallized yarn of heading No. 56.05, of a kind used in apparel, or furnishing fabrics or for similar purposes, not elsewhere specified or included. | Per Sq. $m$. shs. 11.00 or 25\% |
| 5810.10 .00 | mbroidery without visible ground, in the piece, in strips or in motifs. | Per Sq. m. Shs. 11.00 or 25\% |
| 5810.91 .00 | Other embroidery of cotton, in the piece, in strips or in motifs. | Per Sq. m. Shs. 11.00 or $25 \%$ |
| 5810.92 .00 | Other embroidery of man-made fibres, in the piece, in strips or in motifs. | Per Sq. m. Shs. 11.00 or 25\% |
| 5810.99.00 | Other embroidery of other textile materials, in the piece, in strips or in motifs. | Per Sq. m. she. 11.00 or 25\% |
| 5811.00 .00 | Quilted textile products in the piece, composed of one | Per Sq. m. |


|  | EECOMD SCHEDULE - (Conta ${ }^{\text {a }}$ ) |  | $\begin{aligned} & \frac{7}{6} \\ & 0 \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
|  | or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10. | shs. 11.00 or 25\% |  |
| 5903.10 .00 | Textile fabrics impregnated, coated, covered or laminated with polyvinyl chloride. | 25\% |  |
| 5903.20 .00 | Textile fabrics impregnated, coated, covered or laminated with polyurethane. | 25\% | \% |
| 5903.90 .00 | Textile fabrics, impregnated, coated, covered or laminated with other plastics other than nylon, polyamide or viacose rayon. | 25\% | त |
| $5904+10.00$ | Hinoleum, whether or not cut to shape. | 25\% |  |
| 5904.91 .00 | Floor coverings consizting of a coating or covering applied on a textile backing, with a base consisting of needleloom felt or nonwoyens. | 25\% |  |
| 5904.92 .00 | Floor coverings consieting of a coating or covering applied on a textile backing, with other textile base. | 25\% |  |
| 5905.00 .00 | Textile wall coverings. | Per Sq. m. She. 11.00 or 25\% |  |
| 5906.10 .10 | Rubberized textile electrical insulator tape of a | 25\% |  |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | width not exceeding 20 cm . |  |
| 5906.10.90 | other rubberized adhesive tape of a width not exceeding 20 cm . | 25\% |
| 5906.91.00 | Rubberised textile fabrics, knitted or crocheted. | Per kg. She. 150.00 or 25\% |
| 5906.99.00 | Other rubberised textile fabrics, other than those of heading No. 59.02. | 25\% |
| 5907.00.00 | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back- cloths or the like. | 253 |
| 5908.00.00 | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandeacent gat mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated. | 25\% |
| 6001.10.00 | "Long pile" fabrica, knitted or crocheted. | Per Kg. She. 140.00 or 25. |
| 6001.21.00 | Looped pile fabrict, of cotton, knitted or crocheted. | Per Kg . Shs. 140.00 or |


| Tariff No. | Tariff Description |
| :--- | :--- | :--- |
|  |  |

## second schedule - (Conta.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | exceeding 30 cm . | $\begin{aligned} & 140.00 \text { or } \\ & 25 \% \end{aligned}$ |
| 6002.30 .00 | Other knitted or crocheted fabrics, of a width exceeding 30 cm , containing by weight $5 \%$ or more of elastomeric yarn or rubber thread. | Fer Kg. Sha. 140.00 or 25* |
| 6002.41 .00 | Other fabrics, warp knit (including those made on gallon knitting machines), of wool or fine animal hair. | Per Kg. Shs. 140.00 or 254 |
| 6002.42.00 | Other fabrics, warp knit (including those made on gallon knitting machines), of cotton. | $\begin{aligned} & \text { Per Kg. Shs. } \\ & 140.00 \text { or } \\ & 25 \% \end{aligned}$ |
| 6002.43.00 | Other fabrice, warp knit (including those made on gallon knitting machines), of man-made fibres. | Per Kg . Shs. 140.00 or 25\% |
| 6002.49.00 | Other fabrics, warp knit (including those made on gallon knitting machines), of other fibres. | Per Rg. Shs. 140.00 or 25: |
| 6002.91 .00 | other knitted or crocheted fabrics, of wool or fine anlmal hair. | Per Kg. shs. 140.00 or 25\% |


| Taxiff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6002.92.00 | Other knitted or crocheted fabrics, of cotton. | Per Kg . Shs. 140.00 or 25t |
| 6002.93.00 | Other knitted or crocheted fabrics, of man-made fibres. | Fer Kg . Shs. 140.00 or 25* |
| 6002.99.00 | Other knitted or crocheted fabrics, of othet fibres. | Per Kg. She. 140.00 or 25. |
| 6101.10.00 | Men's or boys' overcoats, car-coats, capes, cloaks, anorak (including ski-jacketa), wind-cheaters, windjackets and similar articles, of wool or fine animal hair, knitted or crocheted. | Each Shs. 200.00 or 254 |
| 6101.20.00 | Men' or boys' overcoats, car-coats, capes, cloaks, anoraks (including mki-jackets), wind-cheaters, windjackets and similar articles, of cotton, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6101.30.00 | Hen's or boys' overcoats, car-coats, capes, cloaks, anoraks (including mki-jackets), wind-cheaters, windjackets and articles of man-made fibres, knitted or | Each shs. 200.00 or 25. |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | crocheted. |  |
| 6101.90.00 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, windfackets and similar articles, of other textile materials, knitted or crocheted. | Each Shs. 200.00 or 25* |
| $6102 \cdot 10.00$ | Women's or girls' overcoats, car-coats, capes, cloaks, (including ski-jackets), wind-cheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6102.20 .00 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, windjackets and similar articles, of cotton, knitted or crocheted. | Each shs. 200.00 or 25\% |
| 6102.30.00 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, windjackets and similar articles, of man-made fibres, knitted or erocheted. | Each Shs. 200.00 or 25\% |
| 6102.90.00 | Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind- cheaters, windjackets and similar articles, of other textile | Each She. 200.00 or 25\% |

SECOND SCREDULE - (COAtd.)

| Taxiff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6103.11,00 | materials, knitted or crocheted. <br> Men's or boys* suita, of wool or fine animal hair, knitted or crocheted. | Each She, 200.00 or 25\% |
| 6103.12 .00 | Men's or boys" suite, of synthetic fibres, knitted or crocheted. | Each She. 200.00 or 25\% |
| 6103.19 .00 | Men's or boys' suite, of other textile materials, knitted or crocheted. | Each She. 500.00 or 25\% |
| 6103.21.00 | Men's or boys' ensembles, of wool or fine animal hair, knitted or crocheted. | Each She. 500.00 or 25\% |
| 6103.22 .00 | Men's or boys' ensembles, of cotton, knitted or crocheted. | Each Shs. 500.00 or 25\% |
| 6103.23 .00 | Men's or boys' ensembles, of synthetic fibres, knitted or crocheted. | Each Shs. 500.00 or 25\% |
| 6103.29 .00 | Men's or boye ensembles, of other textile materials, | Each Sha. |



SECOND SCHEDULE - (Contd.)

| Taxiff No. | Taxiff Description | Rate of dut |
| :---: | :---: | :---: |
| 6103.43 .00 | Men's or boys' trousers, bib and brace overalls, breeches and shorts, of synthetic fibres, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6103.49.00 | Men's or boys' trousers, bib and brace overalls, breeches and shorts, of other textile materials, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.11.00 | Women's or girls' suits, of wool or fine animal hair, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.12 .00 | Women's or girls' suits, of cotton, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.13 .00 | Women's or girls' suits, of synthetic fibres, knitted or crocheted. | Each shs. 200.00 or 25 \% |
| 6104.19 .00 | Women's or girls' suits, of other textile materials, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.21.00 | Women's or girls' ensembles, of wool or fine animal hair, knitted or crocheted. | Each Shs. 200.00 or |



SECOND SCHEDULE - (COntd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | materials, knitted or crocheted. | $\begin{aligned} & 200.00 \text { or } \\ & 25 \% \end{aligned}$ |
| 6104.41.00 | Women's or girls' dresses, of wool or fine animal hair, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.42.00 | Women's or girls* dresses, of cotton, knitted or crocheted. | Each Shs. 200.00 or 25. |
| 6104.43 .00 | Women's or girls' dresses, of synthetic fibres, knitted or crocheted. | Each Sha. 200.00 or 25\% |
| 6104.44 .00 | Women's or girle' dresses of artificial fibres knitted or crocheted. | Each She. 200.00 or 25\% |
| 6104.49 .00 | Women's or girls' dressea, of other textile materials, knitted or crocheted. | Each Sha. 200.00 or 25\% |
| 6104.51 .00 | Women's or girls" skirte and divided skirte, of wool or fine animal hair, knitted or crochated. | Each She. 200.00 or $25 \%$ |


| Tariff No. | Tariff Description | Rate of dut |
| :---: | :---: | :---: |
| 6104.52.00 | women's or girls" skirts and divided skirts, of cotton, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.53 .00 | Women's or girls' skirts and divided skirts, of synthetic fibres, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.59.00 | Women's or girls' skirts and divided skirte, of other textile materials, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.61 .00 | Women's or girls' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair, knitted or crocheted. | Each Shs. 200.00 or $25 \%$ |
| 6104.62.00 | Women's or girls' trousers, bib and brace overalls, breeches and ghorts, of cotton, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.63.00 | Women's or girls' trousers, bib and brace overalle, breeches and shorts, of synthetic fibres, knitted or crocheted. | Each Shs. 200.00 or 25\% |
| 6104.69.00 | Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials, | Each Shs. 200.00 or |



| Taxiff No. | Taxiff Description | Rate of duty |
| :---: | :---: | :---: |
|  | knitted or crocheted. | 60.00 or 25\% |
| 6107.12,00 | Men's or boys' underpants and briefs, of man-made fibres, knitted or crocheted. | Each Shs. <br> 60.00 or 25\% |
| 6107.19 .00 | Men's or boys' underpants and briefs, of other textile materials, knitted or crocheted. | Each She, <br> 60.00 or 25\% |
| 6107.21.00 | Men's or boys' nightshirts and pyjamas, of cotton, knitted or crocheted. | Each Shs. 150.00 or 25\% |
| 6107.22 .00 | Men's or boys' nightshirts and pyjamas, of man-made fibres, knitted or crocheted. | Each Shs. 150.00 or 25\% |
| 6107.29 .00 | Men's or boys' nightshirte and pyjamas, of other textile materials, knitted or crocheted. | Each shs. 150.00 or 25\% |
| 6107.91.00 | Men's or boys' bathrobes, dressing gowns and similar articleg, of cotton, knitted or crocheted. | Each Shs. <br> 60.00 or 25\% |
| 6107.92.00 | Men's or boys' bathrobes, dressing gowns and articles, of other textile materials, knitted or crocheted. | Each Shs. $60.00 \text { or } 25 \%$ |
| 6107.99 .00 | Other men's or boys' bathrobes, dressing gowns and similar articles of other textile materials, knitted | Each shs. 60.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | or crocheted. |  |
| 6108.11 .00 | Women's or girl's slipe and petticoats, of other manmade fibres, knitted or crocheted. | Each shs. <br> 60.00 or $25 \%$ |
| 6108.19.00 | Homen's or girls' slips and petticoats, of other textile materials, knitted or crocheted. | Each Shs. <br> 60.00 or 25\% |
| 6108.21 .00 | Women's or girls' briefs and panties, of cotton, knitted or crocheted. | Each Shs. <br> 60.00 or 25\% |
| 6108.22 .00 | Women's or girls' briefs and panties, of man-mete fibres, knitted or crocheted. | Each Shs. <br> 60.00 or $25 \%$ |
| 6108.29 .00 | Women's or girls' briefs and panties, of other textile materials, knitted or crocheted. | Each She. <br> 60.00 or 25\% |
| 6108.31 .00 | Women's or girls' nightdresses and pyjamas, of cotton, knitted or crocheted. | Each Shs. 150.00 or 25. |
| 6108.32 .00 | Women'e or girls' nightdresses and pyjamas, of manmade fibrea, knitted or crocheted. | Each shs. 150.00 or 25\% |
| 6108.39 .00 | Women's or girls' nightdresses and pyjamas, of other textile materials, knitted or crocheted. | Each Shis. 150.00 or $25 \%$ |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6108.91.00 | Women's or girls' negliges, bathrobes, dressing gowns and similar articlee, of cotton, knitted or crocheted. | Each Shs. <br> 60,00 or 25\% |
| 6108.92.00 | Women'e or girls' negliges, bathrobes, dressing gowns and similar articlea, of man-made fibrea, knitted or crocheted. | Each Shs. $60.00 \text { or } 25 \%$ |
| 6108.99.00 | Women's or girls' negliges, bathrobes, dreseing gowns and similar articles of other textile materials knitted or crocheted. | Each Shs. <br> 60.00 or 25 |
| 6109.10.00 | T-shirts, singlets and other veste, of cotton, knitted or crocheted. | Each Shs. 60.00 or 25\% |
| 6109.90.00 | T-shirta, singlete and other vests, of other textile materiala, knitted or crocheted. | Each She. <br> 60.00 or $25 \%$ |
| 6110.10 .00 | Jerseys, pullovers, cardigans, waistcoate and aimilar articlea, of wool or fine animal hair, knitted or crocheted. | Each shs. 100.00 or 25\% |
| 6110.20 .00 | Jerseys, pullovers, cardigans, waistcoats and similar articlee, of cotton, knitted or crocheted. | Each Shs. 100.00 or 254. |
| 6110.30 .00 | Jerseys, pullovers, cardigans, waietcoats and similar | Each Shs. |


| Taxiff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | articles, of man-made fibres, knitted or crocheted. | $\begin{aligned} & 100.00 \text { or } \\ & 25 \% \end{aligned}$ |
| 6110.90 .00 | Jerseys, pullovers, cardigans, waistcoats and similar articles, of other textile materials, knitted or crocheted. | Each Shs. <br> 100.00 or 25\% |
| 6111.10 .00 | Babies' garments and clothing accessories, of wool or fine animal hair, knitted or crocheted. | Each Shs. 40.00 or 25\% |
| 6111.20 .00 | Babies' garmenta and clothing accessories, of cotton, knitted or crocheted. | Each Shs. 40.00 or 25 : |
| 6111.30 .00 | Babies' garments and clothing accessories, of synthetic fibres, knitted or crocheted. | Each shs. <br> 40.00 or 25\% |
| 6111.90 .00 | Babies garments and clothing accessories, of other textile materials, knitted or crocheted. | Each She. <br> 40.00 or 25\% |
| 6112.11 .00 | Track suits, of cotton, knitted or crocheted. | Each Shs. 100.00 or 25\% |
| 6112.12 .00 | Track suits, of synthetic fibres, knitted or crocheted. | Each Shs. 100.00 or 25\% |
| 6112.19 .00 | Track suits, of other textile materials, knitted or | Each Shs. |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  | 200.00 or |
| $\cdots$ |  | 25\% |
| 6114.30.00 | Other garmenta, knitted or crocheted of man-made fibres. | Each She. 200.00 or |
|  |  | 25\% |
| 6114.90 .00 | other garments, knitted or crocheted of other textile materials. | Each She. 200.00 or |
|  |  | 25\% |
| 6115.11 .00 |  | Each Shz. |
|  | per single yarn leas than 67 decitex, knitted or crocheted. | $60.00 \text { or } 25 \%$ |
| 6115.12 .00 | Panty hose and tights, of synthetic fibres, measuring per single yarn 67 decitex or more, knitted or crocheted. | Each Shs. <br> 60.00 or $25 \%$ |
| 6115.19.00 | Panty hose and tights, of other textile materials, knitted or crocheted. | Each Shs. <br> 60.00 or 25 \% |
| 6115.20 .00 | Women' f full-length or knee-length hosiery, measuring single yarn less than 67 decitex, knitted crocheted. | Each Shs. <br> 40.00 or $25 \%$ |
| 6115.91 .00 | Stockings, socks and other hosiery, of wool or fine animal hair, knitted or crocheted. | Each Sha. <br> 40.00 or $25 \%$ |
|  |  |  |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6115.92 .00 | Stockings, socks and other hosiery, of cotton, knitted or crocheted. | Each Sha. <br> 40.00 or 258 |
| 6115.93 .00 | stockings, socks and other hosiery, of synthetic fibres, knitted or crocheted. | Each Shs. <br> 40.00 or $25 \%$ |
| 6115.99 .00 | stockings, socks and other hosiery, of other textile materials, knitted or crocheted. | Each Shs. 40.00 or 25* |
| 6116.10 .00 | Gloves, impregnated, coated or covered with plastics or rubber, knitted or crocheted. | Each Shs. 40.00 or $25 \%$ |
| 6116.91 .00 | Other gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted. | Each Shs. $60.00 \text { or } 25$ |
| 6116.92 .00 | Other gloves, mittens and mitts, of cotton, knitted or crocheted. | Each Shs. $40.00 \text { or } 25 \%$ |
| 6.116 .93 .00 | Other gloves, mittens and mitts, of synthetic fibres, knitted or crocheted. | Each shs. $40.00 \text { or } 258$ |
| 6116.99.00 | other gloves, mittens and mitts, of other textile materials, knitted or crocheted. | Each shs. $60.00 \text { or } 25 \%$ |
| 6117.10.00 | Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted. | Each Shs. $60.00 \text { or } 25 \%$ |
| 6117.20 .00 | Ties, bow ties and cravats, knitted or crocheted. | Each Sha. $60.00 \text { or } 25$ |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6117.80 .00 | Other made up clothing accessories, knitted or crotcheted. | Each Shs. <br> 60.00 or $25 \%$ |
| 6117.90 .00 | Parts of made up garments or clothing accessories, knitted or crotcheted. | Each Shs. <br> 40.00 or $25 \%$ |
| 6201.11 .00 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair. | Each Shs. 200.00 or 25\% |
| 6201.12 .00 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton. | Each Shs. 200.00 or 25\% |
| 6201.13 .00 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres. | Each She. 200.00 or $25 \%$ |
| 6201.19.00 | Men's or boys' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile materials. | Each She. 200.00 or 25\% |
| 6201.91 .00 | Men's or boys' other garments, of wool or fine animal hair. | Each She. 200.00 or 25\% |
| 6201.92 .00 | Men's or boys' other garments, of cotton. | Each She. |


| Tariff No. | Tariff Description | Rate of dut |
| :---: | :---: | :---: |
|  |  | $\begin{aligned} & 200.00 \text { or } \\ & 25 \% \end{aligned}$ |
| 6201.93.00 | Men's or boys' other garments, of man-made fibres. | Each Shs. 200.00 or 25 \% |
| 6201.99.00 | Men's or boys' other garments, of other textile materials. | Each Shs. 200.00 or 25\% |
| 6202.11 .00 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of wool or fine animal hair. | Each she. 200.00 or 25\% |
| 6202.12 .00 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of cotton. | Each Shs. 200.00 or 25\% |
| 6202.13 .00 | Women's or girle' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of man-made fibres. | Each Shs. 200.00 or 25\% |
| 6202.19.00 | Women's or girls' overcoats, raincoats, car-coats, capes, cloaks, and similar articles, of other textile material. | Each Shs. 200.00 or 25\% |

SECOND SCHEDULE - (Contd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6202.91.00 | Women's or girls' other garments, of wool or fine animal hair. | Each Shs. 200.00 or 25\% |
| 6202.92 .00 | Women's or girls' other garments, of cotton. | Each Shs. 200.00 or 25\% |
| 6202.93.00 | Women's or girls' other garments, of man-made fibres. | Each Shs. 200.00 or 25\% |
| 6202.99 .00 | Women's or girls' other garments, of other textile materials. | Each Shs. 200.00 or 25\% |
| 6203.11 .00 | Men's or boys' suits, of wool or fine animal hair. | Each shg. 500.00 or 25\% |
| 6203.12.00 | Men's or boys' suits, of synthetic fibres. | Each Sha. 500.00 or 25\% |
| 6203.19 .00 | Men's or boys' suits, of other textile materials. | Each Shs. 500.00 or |


| Tariff No. | Tariff Description | Rate of dut |
| :---: | :---: | :---: |
| 6203.21.00 | Men's or boys' ensembles, of wool or fine animal hair. | 25\% |
|  |  | Each Shs. 500.00 or |
|  |  | 25\% |
| 6203.22.00 | Men's or boys' ensembles, of cotton. | Each Shs. 500.00 or |
|  |  | 25\% |
| 6203.23.00 | Men's or boys' ensembles, of synthetic fibres. | Each Shs. 500.00 or |
|  |  | 25\% |
| 6203.29.00 | Men's or boys' ensembles, of other textile materials. | Each Shs. 500.00 or |
|  |  | $25 \%$ |
| 6203.31.00 | Men's or boys' jackets and blazers, of wool or fine animal hair. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6203.32.00 | Men's or boys' jackets and blazers, of cotton. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6203.33 .00 | Men's or boys' jackets and blazers, of synthetic | Each Shs. |



| Tariff No. | Tariff Description | Rate of du |
| :---: | :---: | :---: |
| 6204.12.00 | Women's or girls' suits, of cotton. | Each Shs. 500.00 or 25\% |
| 6204.13 .00 | Women's or girls' suits, of synthetic fibres. | Each Shs. 500.00 or 25\% |
| 6204.19.00 | Women's or girls' suits, of other textile materials. | Each Shs. 500.00 or 25\% |
| 6204.21 .00 | Women's or girls' ensembles, of wool or fine animal hair. | Each Shs. 500.00 or 25\% |
| 6204.22 .00 | Women's or girls' ensembles, of cotton. | Each Shs. 500.00 or 25\% |
| 6204,23.00 | Women's or girls' ensembles, of synthetic fibres. | Each She. 500.00 or 25\% |
| 6204.29 .00 | Women's or girls' ensembles, of other textile materials. | Each Shs. 500.00 or |

25. 

Each Shs. 500.00 or 25

Shs. 25\%
Each Shs.
500.00 or

| SECOND SCHEDULE - (Contd.) |  |  | $\begin{aligned} & Z \\ & \underset{0}{Z} \\ & \infty \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |  |
|  |  | 25\% |  |
| 6204.31.00 | Women's or girls' jackets and blazers, of wool or fine animal hair. | Each Shs. 200.00 or 25\% |  |
| 6204.32.00 | Women's or girls' jackets and blazers, of cotton. | Each Shs. 200.00 or 25\% | 3 |
| 6204.33.00 | Women's or girls' jackets and blazers, of synthetic fibres. | Each Shs. 200.00 or | กิํ |
|  | (n'a $o$ girler jacket and blazers, of other | 25\% |  |
| 6204.39.00 | Women's or girls' jackets and blazers, of other textile materials. | Each Shs. 200.00 or 25\% |  |
| 6204.41.00 | Women's or girls' dresses, of wool or fine animal hair. | Each Shs. 200.00 or $25 \%$ |  |
| 6204.42.00 | Women's or girls' dresses, of cotton. | Each Shs. 200.00 or 25\% |  |
| 6204.43.00 | Women's or girls' dresses, of synthetic fibres. | Each Shs. |  |


| Taxiff No. | Tariff Description | Rate of du |
| :---: | :---: | :---: |
|  |  | 200.00 |
|  |  | 25\% |
| 6204.44.00 | Women's or girls' dresses, of artificial fibres. | Each Shs. 200.00 or |
|  |  | $25 \%$ |
| 6204.49.00 | Women's or girls' dresses, of other textile materials. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6204.51.00 | Women's or girla' gkirts and divided skirta, of wool or fine animal hair. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6204.52.00 | Women's or girls' akirts and divided skirts, of cotton. | Each She. 200.00 or |
|  |  | 25\% |
| 6204.53.00 | Women's or girls' skirta and divided skirts, of aynthetic fibres. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6204.59.00 | Women's or girls' akirts and divided skirts, of other textile materiala. | Each Shs. 200.00 or |
|  |  | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6204.61.00 | Women's or girls" trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair. | Each Shs. 200.00 or 25\% |
| 6204. 52.00 | Women's or girls" trousers, bib and brace overalls, breeches and shorts, of cotton. | Each Shs. 200.00 or 25\% |
| 6204.63.00 | Women's or girls' trousers, bib and brace overalls, breeches and shorta, of aynthetic fibres. | Each Shs. 200, 00 or 25\% |
| 6204.69.00 | Women's or girls' trousers, bib and brace overalls, breeches and shorts, of other textile materials. | Each Sha. 200.00 or 25\% |
| 6205.10 .00 | Men's or boys' shirts, of wool or fine animal hair. | Each Shs. 150.00 or 25: |
| 6205.20 .00 | Men's or boys' shirts, of cotton. | Each shs. 150.00 or 25: |
| 6205.30.00 | Men's or boys' ahirts, of man-made fibres. | Each shs. 150.00 or |


| Tariff No. | Tariff Description | Rate of du |
| :---: | :---: | :---: |
| 6205.90.00 | Men's or boys' shirts, of other textile materials. | 25\% |
|  |  | Each Shs. $150.00 \text { or }$ |
|  |  | 25\% |
| 6206.10.00 | Women's or girls' blouses, shirts and shirt-blouses, of silk or silk waste. | Each She. 150.00 or |
|  |  | 25\% |
| 6206.20.00 | Women's or girls' blouses, shirts and shirt-blouses, of wool or of fine animal hair. | Each Shs. 150.00 or |
|  |  | 25\% |
| 6206.30 .00 | Women's or girls' blouses, shirts and shirt-blouses, of cotton. | Each Shs. 150.00 or |
|  |  | 25\% |
| 6206.40.00 | Women's or girls' blouses, shirts and shirt-blouses, of man-made fibres. | Each Shs. 150.00 or |
|  |  | 25\% |
| 6206.90.00 | Women's or girls' blouses, shirts and shirt-blousea, of other textile materials. | Each Shs. 150.00 or |
|  |  | 25* |
| 6207.11.00 | Men's or boys' underpants and briefs, of cotton. | Each Sha. |


| Tariff No. | Tariff Description | Rate of duty |
| :--- | :--- | :--- |
|  |  |  |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | * |  |
| 6208.19.00 | Women's or girls' slips and petticoats, of other textile materials. | Each Shs. 150.00 or 25\% |
| 6208.21.00 | Women's or girls' nightdresses and pyjamas, of cotton. | Each Shs. 150.00 or 25\% |
| 6208.22.00 | Women's or girls' nightdresses and pyjamas, of manmade fibres. | Each she. 150.00 or 25\% |
| 6208.29.00 | Women's or girls" nightdresses and pyjamas, of other textile materials. | Each She. 150.00 or 25. |
| 6208.91.00 | Women's or girls' other undergarments, of cotton. | Each She. $60.00 \text { or } 25 \%$ |
| 6208.92.00 | Women's or girls' other undergarments, of man-made fibres. | Each She. <br> 60.00 or 25 \% |
| 6208.99 .00 | Women's or girls' other undergarments, of other textile materials. | Each she. $60.00 \text { or } 25 \%$ |
| 6209.10 .00 | Babies* garments and clothing accessories, of wool or fine animal hair. | Each Shs. $60.00 \text { or } 25 \%$ |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6209.20.00 | Babies* garmente and clothing accessories, of cotton. | Each Shs. <br> 60.00 or 25\% |
| 6209.30 .00 | Babies garments and clothing accessories, of synthetic fibres. | Each Shs. <br> 60.00 or 25\% |
| 6209.90.00 | Babies' garments and clothing accessories, of other textile materials. | Each She. <br> 60.00 or 25\% |
| 6210.10.00 | Garments made up of felt, or non-wovens, whether or not impregnated, coated, covered or laminated with plastics. | Each she. 200.00 or 25\% |
| 6210.20 .90 | Other garments of wool or fine animal hair, of cotton, of man-made fibres, of other textile materials, impregnated, coated, covered or laminated with plastics. | Each Shs. 200.00 or 25\% |
| 6210.30 .00 | Other women'g or girls' overcoats, raincoats, carcoats, capes, cloaks and similar articles, made up of felt or non-wovens, impregnated, coated, covered or laminated with plastics or rubberized. | Each Shs. 200.00 or 25\% |
| 6210.40.00 | Other men's or boys' garments made up of felt or nonwovens, impregnated, coated, covered or laminated with plastics or rubberized. | Each Shs. 200.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :--- | :--- | :--- |
|  |  |  |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | animal hair. | 200.00 |
|  |  | 25\% |
| 6211.42 .00 | Women's or girls' other garments, of cotton. | Each Shs. |
|  |  | 200.00 or |
|  |  | 25\% |
| 6211.43.00 | Women's or girls' other garments, of man-made fibres. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6211.49 .00 | Women's or girls' other garments, of other textile materials. | Each Shs. 200.00 or |
|  |  | 25\% |
| 6212.10.00 | Brassieres, whether or not knitted or crocheted. | Each Shs. |
|  |  | 60.00 or 25 |
| 6212.20 .00 | Girdles and panty-girdles, whether or not knitted or | Each Shs. |
|  | crocheted. | 60.00 or 25 |
| 6212.30.00 | corselettes, whether or not knitted or crocheted. | Each Shs. |
| 6212.90.00 | Corsets, braces, suspenders, garters and similar | Each Shs. |
|  | articles whether or not knitted or crocheted. | 60.00 or 25 |
| 6213.10.00 | Handkerchiefs of gilk or silk waste. | 25\% | 200.00 or 25\%

Each shs. 60.00 or 25\%

Each Shs. 60.00 or 25\%

Each Shs. 60.00 or 25\% Each Shs. 60.00 or $25 \%$ 25:

## sECOND SCHEDULE - (Contd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6213.20.00 | Handkerchiefs of cotton. | 25\% |
| 6213.90.00 | Handkerchiefs of other textile materials. | 25\% |
| 6214.10.00 | Shawls, scarves, mufflers, mantillas, veils and the like, of silk or silk waste. | Each Shs. 60.00 or $25 \%$ |
| 6214.20.00 | Shawlgw scarves, mufflers, mantillas, veils and the like, of wool or fine animal hair. | Each Shs. $60.00 \text { or } 25 \%$ |
| 6214.30 .00 | Shawls, scarves, mufflers, mantillas, veils and the like, of synthetic fibres. | Each Shs. 60.00 or $25 \%$ |
| 6214.40 .00 | Shawls, scarvee, mufflers, mantillas, veils and the like, of artificial fibres. | Each Shs. $60.00 \text { or } 25 \%$ |
| 6214.90 .00 | Shawla, scarves, mufflers, mantillas, veils and the like, of other textile materials. | Each 5hs. 60.00 or 25 : |
| 6215.10.00 | Thes, bow ties and cravats, of silk or silk waste. | Each She. $60.00 \text { or } 25 \%$ |
| 6215.20.00 | Ties, bow ties and cravats, of man-made fibres. | Each Shs. 60.00 or $25 \%$ |
| 6215.90.00 | Ties, bow ties and cravats, of other textile materials. | Each shs. $60.00 \text { or } 25 \%$ |
| 6216.00.00 | Gloves, mittens and mitts, not knitted or crocheted. | Per pair <br> shs. 40.00 |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  | or 25\% |
| 5302.29 .00 | Bed linen, of other textile materials, printed | Per Sq. m. <br> Shs. 12.00 <br> or 25\% |
| 6302.31.00 | Other bed linen (not knitted, crocheted or printed), of cotton. | Per Sq. m. <br> Shs. 12.00 or 25\% |
| 6302.32 .00 | Other bed linen, of man-made fibres (not knitted, crotcheted or printed). | Per Sq. m. <br> She. 12.00 or 25 \% |
| 6302.39 .00 | Other bed linen, of other textile materials (not knitted, crotcheted or printed). | Per Sq . m. Shs. 12.00 or 25\% |
| 6302.40.00 | Table linen, knitted or crocheted. | 25\% |
| 6302.51.00 | Other table linen, of cotton. | Per Sq. m. Shs. 12.00 or $25 \%$ |
| 6302.52 .00 | Other table linen, of flax. | Per Sq. m. Shs. 12.00 or 25\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  | or 25\% |
| 6303.11 .00 | Curtaine (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of cotton. | $25 \%$ |
| 6303.12 .00 | Curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of synthetic fibres. | 25\% |
| 6303.19 .00 | Curtains (including drapes), and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials. | 258 |
| 6303.91.00 | Other curtains (including drapes), and interior blinds; curtain or bed valances, of cotton. | Per Sq. m. Shs. 12.00 or 25\% |
| 6303.92 .00 | Other curtains and interior blinds; curtain or bed valances, of synthetic fibres. | Per Sq. m. Shs. 12.00 or $25 \%$ |
| 6303.99.00 | Other curtains (including drapes) and interior blinds; curtain or bed valances, knitted or crocheted, of other textile materials, | Per Sq. m. Shs. 12.00 or 25\% |
| 6304.11.00 | Bedepreads, knitted or crocheted. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6304.19 .00 | Other bedspreads. | Per Sq. m. Shs. 12.00 or $25 \%$ |
| 6304.91 .00 | Other furnishing articles, knitted or crocheted. | 25\% |
| 6304.92.00 | other furnishing articles not knitted or crocheted, of cotton. | Per Sq. m. Shs. 12.00 or 25\% |
| 6304.93 .00 | Other furnishing articles not knitted or crocheted, of Bynthetic fibres. | Per Sq. m. Shs. 12.00 or 25\% |
| 6304.99.00 | Other furnishing articles, not knitted or crocheted, of other textile materials. | Per Sq. m. <br> She. 12.00 <br> or 25\% |
| 6305.10 .00 | Sacks and bags of jute or of other textile bast fibres of a kind used for the packing of goods | 25\% |
| 6305.20 .00 | Sacks and bags of cotton, of a kind used for the packing of goode. | 25\% |
| 6305.32 .00 | Flexible intermediate bulk containers. | 258 |
| 6305.33.00 | other, of polyethylene or polypropylene strip or the like. | 25\% |


| Tariff No. | Taxiff Desotiption | Rate |
| :---: | :---: | :---: |
| 6305.39 .00 | Sacks and bags of other man-made textile materials, of a kind used for the packing of goods. | 25\% |
| 6305.90 .00 | Sacks and bags of other textile materials, of a kind used for the packing of goode. | 25\% |
| 6306.11 .00 | Tarpaulins, awnings and sunblinds, of cotton. | 25\% |
| 6306.12 .00 | Tarpaulins, awnings and sunblinds, of synthetic fibres. | 25\% |
| 6306.19 .00 | Tarpauline, awnings and sunblinds, of other textile materials. | 25\% |
| 6306.21 .00 | Tents, of cotton. | 25\% |
| 6306.22 .00 | Tents, of synthetic fibres, | 25\% |
| 6306.29 .00 | Tents, of othegwtextile materials. | 25\% |
| 6306.31 .00 | Sails, of synthetic fibres. | 25\% |
| 6306.39 .00 | Sails, of other textile materials. | 25\% |
| 6306.41.00 | Pneumatic mattresses, of cotton. | 25\% |
| 6306.49 .00 | Pneumatic mattresses, of other textile materials. | 25\% |
| 6306.91 .00 | Other camping goods, of cotton. | 25\% |
| 6306.99 .00 | Other camping goods, of other textile materials. | 25\% |
| 6307.10,00 | Floor-cloths, dish-clothe, dusters and similar cleaning cloths. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6307.20 .00 | Life jackets and life belta. | 25\% |
| 6307.90 .00 | other made up articles, including dress patterns. | 258 |
| 6308.00.00 | Sets consisting of woven fabrics and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale. | 25\% |
| 6309.00 .00 | Worn clothing and other worn articles. | 25\% |
| 6401.10.00 | Waterproof footwear with outer aoles and uppers of rubber or of plastica, incorporating a protective metal toe-cap. | Per Pair <br> Shs. 60.00 or 25\% |
| 6401.91 .00 | Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the knee. | per Pair <br> Shs. 60.00 or 25\% |
| 6401.92.00 | Other waterproof footwear with outer soles and uppers, of rubber or plastics, covering the ankle but not covering the knee. | Per pair <br> Shs. 60.00 or 25\% |
| 6401.99 .00 | Other waterproof footwear with outer soles and uppers, of rubber or plastics. | Per Pair <br> Shs. 60.00 <br> or 25\% |


| Taciff No. | Tariff Description | Rate of dיty |
| :---: | :---: | :---: |
| 6402.12.00 | Ski-boote, cross-country ski footwear and snowboard boota. | 25\% |
| 6402.19.90 | Other sports footwear with outer soles and uppers, of rubber or of plastics. | Per Pair She. 60.00 or 25\% |
| 6402.20.00 | Other footwear with upper straps or thonge assembled to the sole by means of plugs. | Per Pain <br> Shs. 60.00 or $25 \%$ |
| 6402.30 .00 | other footwear, incorporating a protective metal toecap. | Per Pair She. 60.00 or 25\% |
| 6402.91 .00 | Other footwear with outer soles and uppers, of rubber or plastics, covering the ankle. | Per Pair Shs. 60.00 or 25\% |
| 6402.99.00 | Other footwear with outer soles and uppers, of rubber or plagtics. | Per Pair Shs. 60.00 or 25\% |
| 6403.12 .00 | Ski-boots, cross-country ski footwear and snowboard boots. | Per Pair <br> She. 60.00 or 25\% |


| Taxiff No. | Tariff Description |  |
| :--- | :--- | :--- |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | the ankle. | or 25\% |
| 6403.99.00 | other footwear with outer soles of rubber or plastics and uppers of leather. | Per pair <br> Shs. 100.00 or 25\% |
| 6404.11 .00 | Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like with outer soles of rubber or of plastics and uppers of textile materials. | Per Pair <br> Shs. 60.00 or 25\% |
| 6404.19.00 | other footwear with outer soles of rubber or of plastics and uppers of textile materials. | Per Pair <br> Shs. 60.00 or 25\% |
| 6404.20.00 | Footwear with outer soles of leather or composition leather and uppers of textile materials. | Per Pair <br> Shs. 100.00 or $25 \%$ |
| 6405.10.00 | Other footwear with uppers of leather or composition leather. | Per Pair <br> She. 100.00 or 25\% |
| 6405.20.00 | Other footwear with uppers of textile materials. | Per Pair: <br> Shs. 100.00 or 25\% |
| 6405.90.00 | Other footwear. | Per Pair |


| Taxifi No. | Taxiff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  | Shs. 100.00 or 25\% |
| 6406.10.10 | Uppers, other than stiffeners, complete. | 25\% |
| 6406.10 .90 | other uppers and parts thereof, other than stiffeners. | 25\% |
| 6406.91 .00 | Other parts of footwear of wood. | 25\% |
| 6406.99 .20 | Gaiters, spats, leggings, cricket pads and shinguards. | 25\% |
| 6406.99 .90 | Other parts of footwear of other materials. | 25\% |
| 6507.00.00 | Head-bands, linings, covers, hat foundations, hat fraues, peaks and chingtraps, for headgear. | 25\% |
| 6601.10 .00 | Garden or similar umbrellas. | 25\% |
| 6601.91.00 | other umbrellas and sun umbrellas having a telescopic shaft. | 25\% |
| 6601.99 .00 | Other umbrellas and sun umbrellas. | 25\% |
| 6602.00.00 | Walking-sticks, seat-sticks, whips, riding-crops and the like. | 25\% |
| 6702.10 .00 | Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit, of plastica. | 25\% |
| 6702.90 .00 | Artificial flowers, follage and fruit and parts | 25\% |





| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | of which is capable of being enclosed in a square the side of which is lese than 7 cm . |  |
| 6907.90 .00 | Other unglazed ceramic flags and paving, cubes and the like, whether or not on a backing. | Per Kg. She. 10.00 or 25 告 |
| 6908.10 .00 | Glazed ceramic tilea, cubes and aimilar articiea, whether of not rectangular, the largent aurface area of which ia capable of being enclosed in a square the gide of which is leas than 7 cm . | $\begin{aligned} & \text { Per Kg. Shs. } \\ & 5.00 \text { or } 25 \% \end{aligned}$ |
| 6908.90 .00 | Other glazed ceramic flags and paving, hearthen wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing. | Per kg. She. 10.00 or $25 \%$ |
| 6909.90 .90 | Ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods. | 25\% |
| 6910.10 .10 | Ceramic lavatory cisterns with or without toilet bowls, of porcelain or china. | 25\% |
| 6910.90 .10 | Other ceramic lavatory cisterns with or without toilet bowls. | 25\% |
| 6911.10 .00 | rableware and kitchenware, of porcelain or china. | 25\% |
| 6911.90 .00 | Other household articles and toilet articles, of porcelain or china. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 6912.00.00 | Ceramic tableware, kitchenware, other household articles and toilet articlea, other than of porcelain or china. | 25\% |
| 6913.10 .00 | Statuettes and other ornamental articles, of porcelain or china. | 258 |
| 6913.90.00 | other statuettes and other ornamental ceramic articles. | 25\% |
| 6914.10.90 | Other ceramic articles, of porcelain or china. | 25\% |
| 6914.90.90 | other ceramic articles. | 25\% |
| 7009.10 .00 | Rear-view mirrors for vehicles. | 25\% |
| 7009.91 .00 | Other glass mirrors, unframed. | 25\% |
| 7009.92 .00 | Other glass mirrors, framed. | 25\% |
| 7010.91.00 | Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass, of capacity exceeding 1 litre. | 25\% |
| 7010.92 .00 | Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass of a capacity exceeding 0.33 litre but not | 25\% |


| Taritf No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | exceeding 1 litre. |  |
| 7010.93 .00 | Carboys, bottles, flasks, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass of a capacity exceeding 0.15 litres but not exceeding 0.33 litres. | 25\% |
| 7010.94 .00 | Carboys, bottles, flaske, jars, pots, phials, and other containers, of glass, of a kind used for conveyance or packing of goods; preserving jars of glass of a capacity not exceeding 0.15 litres. | 25\% |
| 7012.00.00 | Glass inners for vacuum flasks or for other vacuum vessels. | 10.58 |
| 7013.10.00 | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes, of glass-ceramics. | 25\% |
| 7013.21 .00 | Drinking glasses other than of glass-ceramics, of lead crystal. | 25\% |
| 7013.29 .00 | Other drinking glasses other than of glass-ceramics. | 25\% |
| 7013.31.00 | Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, of lead crystal, other than of glass-ceramics. | 25\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 7019.52 .00 | Other woven glass fabrics of a with exceeding 30 cm , plain, weave, weighing less than $250 \mathrm{~g} / \mathrm{m}^{2}$, of filaments measuring per aingle yarn not more than 136 tex. | 25\% |
| 7019.59.00 | Other woven glass fabrics. | 25\% |
| 7019.90.20 | Tulle, lace; braids and ornamental trimmings; pile fabrics knitted or crochetted, of glasg fibres. | 25\% |
| 7019.90.30 | Circular interwoven discs netting glass fibre, reinforcements for the manufacture of grinding and cutting wheels. | 10.5\% |
| 7019.90.40 | Other fabrics of glass fibres. | 25\% |
| 7101.10 .00 | Natural pearls. | 25\% |
| 7101.21 .00 | cultured pearla, unworked. | 25\% |
| 7101.22 .00 | Cultured pearle, worked. | $25 \%$ |
| 7102.10.00 | Uneorted diamonde, whether or not worked but not mounted or aet. | 25\% |
| 7102.31 .00 | Non-induetrial diamonds, unworked or simply sawn, cleaved or bruted, but not mounted or set. | 25\% |
| 7102.39 .00 | other non-industrial diamonds worked, not mounted or set. | 25\% |
| 7103.10.00 | Precious stones and semi-precious stones, unworked or | 25\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | simply aawn or roughly shaped. |  |
| 7103.91 .00 | Rubies, sapphires and exeralds, otherwise worked. | 25\% |
| 7103.99 .00 | Other precious or semi-precious stones other than diamonds, otherwise worked. | 25\% |
| 7104.10 .00 | Piezo-electric quartz being synthetic or reconstructed precious or semi precious stones. | 25\% |
| 7104.20 .00 | Other unworked or simply sawn or roughly shaped synthetic or semi-precious stones. | 25\% |
| 7104.90 .00 | Other synthetic or reconstructed precious or semiprecious stones, worked. | 25\% |
| 7105.10 .00 | Dust and powder of diamonds. | 15\% |
| 7105.90 .00 | Dust and powder of other natural or aynthetic precious or semi-precious stones. | 15\% |
| 7113.11 .00 | Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal. | 25\% |
| 7113.19 .00 | Articles of jewellery and parts thereof, of other precious metal, whether or not plated or clad with other precious metal. | 25\% |
| 7113.20 .00 | Articles of jewellery and parts thereof, of base | 25\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | metal, clad with precious m |  |
| 7114.11 .00 | Articles of goldsmiths' or silversmiths' wares and parts thereof, of silver, whether or not plated or | $25 \%$ |
|  | clad with other precious metal. |  |
| 7114.19.00 | Articles of goldsmitha' or silversmiths' wares and | 25\% |
|  | parts thereof, of other precious metal, whether or not plated or clad with other precious metal. |  |
| 7114.20 .00 | Articlee of goldsmiths* or silversmiths wares and parts thereof, of base metal clad with other precious | 25\% |
| 7115.90 .00 | Other axticles of precious metal or of metal clad with other precious metal. | 25\% |
| 7116.10 .00 | Articles of natural or cultured pearla. | 25\% |
| 7116.20 .00 | Articles of precious or semi-precious stones (natural, synthetic or reconstructed). | 25\% |
| 7117.11 .00 | Cuff-linke and etuds, of base metal, whether or not plated with precious metal. | 25\% |
| 7117.19 .00 | Other imitation jewellery of base metal, whether or not plated with precious metal. | 25\% |
| 7117.90 .10 | Other imitation jewellery of plastica. | 25\% |


| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
| 7117.90.20 | Other imitation jewellery of wood. | 25\% |
| 7117.90 .30 | Other imitation jewellery of ceramic. | 25\% |
| 7117.90 .40 | Other imitation jewellery of glass. | 25\% |
| 7117.90 .90 | Other imitation jewellery of other materials. | 25\% |
| 7210.11 .00 | Flat-rolled products of iron, or non-alloy steel, plated or coated with $t i n$, of a width of 600 mm or more, of a thickness of 0.5 mm or more. | 15\% |
| 7210.12.00 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more clad plated or coated of a thickness of less than 0.5 mm . | 10.5\% |
| 7210.20 .00 | Flat-rolled products of iron, or non-alloy steel, plated or coated with lead, including terne-plate of a width of 600 man or more. | 15\% |
| 7210.41.90 | Other flat-rolled products of iron, or non-alloy steel, plated or coated with zinc, of a thickness of less than | 25\% |
| 7210.49 .90 | other flat-rolled products of iron, or non-alloy steel, of a width of 600 mm or more, otherwise plated or coated with zinc, of a thickness of less than 1.5 mm . | 25\% |
| 7210.50 .00 | Flat rolled products of iron or non-alloy steel, of a width of 600 mm or more clad plated or coated with | 10.58 |

7117.90 .30
7117.90 .40
7117.90 .90
1210.11.00
7210.12 .00
7210.20 .00
7210.41 .90
7210.49 .90
7210.50 .00

Other imitation jewellery of wood. 25\%
Other imitation jewellery of ceramic. 25\%
Other imitation jewellery of glass. 25\%
Other imitation jewellery of other materials. 25\%
Flat-rolled products of iron, or non-alloy steel, plated 15\%
or coated with tin, of a width of 600 mm or more, of a
thickness of 0.5 mm or more.
width of 600 mm or more clad plated or coated of a
thickness of less than 0.5 mm .
or coated with lead, inciuding terne-plate of a width of 600 man or more.
plated or coated with zinc, of a thickness of less than 1.5 mm .
other flat-rolled products of iron, or non-alloy steel, 25\%
of a width of 600 mm or more, otherwise plated or coated with zinc, of a thickness of less than 1.5 mm .
width of 600 mm or more clad plated or coated with


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  |  |  |
| 7216.91.00 | than cold-formed or cold-finished. <br> other cold-formed or cold-finished from flat-rolled products | 25\% |
| 7216.99 .00 | Other angles, shapes and sections of iron or non alloy steel. | $25 \%$ |
| 7217.10.00 | Wire of iron or non-alloy steel, not plated or coated, whether or not polished. | 15\% |
| 7217.20 .00 | Wire of iron or non-alloy ateel, plated or coated with zinc. | 15\% |
| 7217.30.10 | Wire of iron or non-alloy steel, plated or coated with other base metale, of a kind used in tyre manufacture. | 5\% |
| 7217.30 .90 | other wire of iron or non-alloy steel, plated or coated with other base metals. | 15\% |
| $\begin{aligned} & 7217.90 .00 \\ & 7219.11 .00 \end{aligned}$ | other wire of iron or non-alloy eteel. <br> Flat-rolled products of stainless steel, of a width of | $15 \%$ |
|  | 600 mm or more, not further worked than hot-rolled, in coils of a thickness exceeding 10 mm . | 10.58 |
| 7219.12.00 | Flat-rolled products of stainless steel, of a width of 600 mm or more, not further worked than hot rolled, in coils of a thickness of 4.75 mm or more but not exceeding | $10.5 \%$ m. |
| 7219.13 .00 | Flat rolled products of stainless steel, of a width of | 10.58 |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 7219.14.00 | 600 mm or more, not further worked than hot-rolled, in coils, of a thickness of 3 mm or more but less than 4.75 mm . Flat-rolled products of stainless steel, of a width of 600 mm or more, not further worked than hot-rolled, in coils, of a thickness of less than 3 mm . | 10.58 |
| 7219.21 .00 | Flat rolled products of stainless steel, of a width of 600 mm or more, hot rolled, not in coils, of a thickness not exceeding 10 mm . | 10.58 |
| 7219.22 .00 | Flat rolled products of stainless steel of a width of 600 mm or more not further worked than hot-rolled not in coils of a thickness of 4.75 mm or more but not exceeding 10 mm . | 10.58 |
| 7219.23.00 | Flat rolled products of stainless steel of a width of 600 mm or more not further worked than cold rolled not in coils of a thickness of 3 mm or more but 1 ess than 4.75 mm . | 10.58 |
| 7219.24.00 | Flat rolled products of stainless steel of a width of 600 m or more not further worked than hot rolled, not in coils, of a thickness less than 3 mm . | 10.5\% |
| 7219.33 .00 | Flat rolled products of stainless steel of a width of 600 mm or more, not further worked than, cold rolled (cold reduced) of a thickness exceeding lmm but | 10.5 \% |


| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
|  | less than 3mm. |  |
| 7219.34 .00 | Products of stainless steel of width of 600 mm or more, not further worked than cold rolled (cold reduced) of a thickness of 0.5 mm or more but not exceeding 1 mm . | 10.5\% |
| 7219.35 .00 | Flat rolled products of stainless steel of a width of 600 mm a more, not further worked than cold rolled (cold-reduced) of a thickness of less than 0.5 ma. | 10.58 |
| 7220.11.00 | Flat rolled products of a stainless steel of a width less than 600 mm not further worked than hot-rolled of a thickness of 4.75 mm or more. | 10.58 |
| 7220.12 .00 | Elat rolled products of stainless steel of a width less than 600 mm , not further worked than hot-rolled of a thickness of less than 4.75 mm . | $10.5 \%$ |
| 7223.00 .00 | Wire of stainless steel | 10.58 |
| 7301.20 .00 | Welded angles, shapes and sections, of iron or steel. | 25\% |
| 7303.00 .10 | Rain water evacuation pipes, of cast iron. | 25\% |
| 7303.00 .90 | Other tubes, pipes and hollow profiles, of cast iron. | 25\% |
| 7304.10.00 | Line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel. | 15\% |
| 7304.41.00 | other tubes, pipes and hollow profiles, seamless, of circular cross section, of stainless steel, cold-drawn | 10.5\% |

$\qquad$


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | of which exceeds 406.4 mm . |  |
| 7305.90.00 | Other tubes and pipes of iron or steel, having internal and external circular cross-sections, the diameter of which exceeds 406.4 mm . | 15\% |
| 7306.10.00 | Line pipe of a kind used for oil or gas pipelines, of iron or steel. | 15\% |
| 7306.20 .00 | Casing and tubing of a kind used in drilling for oil or gas, of iron or steel. | 158 |
| 7306.30.10 | Other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, galvanised, of a diameter of 12.5 cm or more. | 25\% |
| 7306.30.20 | other tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel, galvanised, of a diameter of less than 12.5 cm . | $25 \%$ |
| 7306.30 .30 | Other tubes, pipes and hollow profiles, welded, of circular crosa-section, of iron or non-alloy steel, non-galvanised, of a diameter of 12.5 cm or more. | 25\% |
| 7306.30.90 | other tubes, pipes and hollow profiles, of iron or nonalloy steel, non-galvanised. | 15\% |
| 7306.40.00 | Tubes, pipes and hollow profiles, other, welded, of | 15\% |


| Tariff No. | Tariff Description | Rate of |
| :---: | :---: | :---: |
|  |  |  |
| 7306.50.10 | circular cross-section, of stainless steel. Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel. galvanised, of a diameter of 12.5 cm or more. | 25\% |
| 7306.50 .20 | Other tubes, pipes and hollow profiles, welded, of circular cross-section, of other alloy steel, galvanised, of a diameter of less than 12.5 cm . | 25\% |
| 7306.50 .30 | other tubes, pipes and hollow profiles, welded, of circular cross-section, of other iron or non-alloy steel, non-galvanised of a diameter of 12.5 cm or more. | 25\% |
| 7305.50.90 | Tubes, pipes and hollow profiles, other, non- galvanised, welded, of circular cross-section of other alloy ateel. | 15\% |
| 7306.60 .00 | Tubes, pipes and hollow profiles, other, welded, of noncircular crose euction. | 15\% |
| 7306.90 .00 | Other tubes, pipes and hollow profiles, of iron or steel. | $15 \%$ |
| 7307.21 .00 | Flanges of stainless steel | 10.58 |
| 7307.22 .00 | Threaded elbows, bends and sleeves of stainless steel. | 10.58 |
| 7307.23 .00 | Butt welding fittings of stainless steel. | $10.5 \%$ |
| 7308.10.00 | Bridges and bridge-sections, of iron or steel. | $25 \%$ |
| 7308.20.00 | Towers and lattice masts, of iron or steel. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 7308.30 .00 | Doors, windows and their frames and thresholds for doors, of iron or steel. | 25\% |
| 7308.40.00 | Equipment for scaffolding, shuttering or pit-propping, of iron or steel. | 25* |
| 7308.90.00 | Other structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like prepared for use in structures, of iron or steel. | 25\% |
| 7309.00 .00 | Reservoirs, tanks, vate and eimilar containers for any material (other than compressed or liquefied gas), of iron or steel, of capacity exceeding 300 L , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 25\% |
| 7310.10 .10 | Containers of a capacity of 136 L or more designed for an operating pressure of less that 7 kg per sq. cm . of iron or steel, of a thichness exceeding 6 mm , but not fitted with mechanical or thermal equipment. | 25\% |
| 7310.10 .20 | Containers of capacity of 136 L or more designed for an operating pressure of less than 7 kg per sq . cm . of stainless steel, of a thickness exceeding 6 mm , but | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 7310.10 .90 | not fitted with mechanical or thermal equipment. other containers, of iron or steel, but not fitted with mechanical or thermal equipment. | 25\% |
| 7310.21 .00 | Cans, of iron or steel, which are to be closed by soldering or crimping, of a capacity of less than 50 L . | $25 \%$ |
| 7310.29 .00 | ```Tanks, caske, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacsivy of less than 50 L.``` | 25\% |
| 7312.10.10 | Stranded wire of a kind used in tyre manufacture | 5\% |
| 7312.10 .90 | Other stranded wire, ropes and cables. | 15\% |
| 7313.00 .10 | Barbed wire, of iron or ateel. | 25\% |
| 7313.00 .90 | Twisted hoop or single flat wire, barbed or not and loosely twisted double wire, of a kind used for fencing, of iron or steel. | 25\% |
| 7317.00 .10 | Hook nails, of iron or steel.. | 25\% |
| 7317.00.20 | Other nails (excluding roofing naila), of iron or steel. | 25\% |
| 7317.00.90 | Tacks, drawing pins, staples and similar articles, of iron or steel, whether or not with heads of other | $25 \%$ |
|  |  |  |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | material but excluding such articles with heads of copper. |  |
| 7318.11 .00 | Coach screws, threaded, of iron or steel. | 258 |
| 7318.12 .00 | Other wood screws, threaded, of iron or steel. | 25\% |
| 7318.13 .00 | Screw hooks and screw rings, threaded, of iron or steel. | 25\% |
| 7318.14 .00 | Self-tapping screws, threaded, of iron or steel. | 25\% |
| 7318.15 .00 | other screws and bolts, whether or not with their nuts or washers, threaded, of iron or steel. | 25\% |
| 7318.16 .00 | Nuta, threaded, of iron or steel. | 25\% |
| 7318.19.00 | Other threaded articles, of iron or steel. | 258 |
| 7318.21 .00 | spring washers and other lock washers, non-threaded, of iron or steel. | 25\% |
| 7318.22.00 | Other washers, non-threaded, of iron or steel. | 25\% |
| 7318.23 .00 | Rivets, non-threaded, of iron or steel. | 25\% |
| 7318.24 .00 | cotters and cotter-pins, non-threaded, of iron or steel. | 25\% |
| 7318.29 .00 | Other non-threaded articles, of iron or steel. | 25\% |
| 7319.20 .00 | Safety pins, of iron or steel. | 25\% |
| 7319.30 .00 | Other ping, of iron or steel, not elsewhere specified | 25\% |



| Tariff No. | Taxiff Description | Rate of duty |
| :---: | :---: | :---: |
| 7323.92.20 | Basins, bowls and dishes, of cast iron, enamelled. | Each She. <br> 5.20 or 25 \% |
| 7323.92.30 | Stewpans, saucepans and casseroles, of cast iron, enamelled. | 25\% |
| 7323.92.90 | Other table, kitchen or other household articlee and parts thereof, of cast iron, enamelled. | 25\% |
| 7323.93 .00 | Table, kitchen and household articles, of stainless steel. | 25\% |
| 7323.94.10 | Cups, mugs, plates, trays and saucers, of iron, fother than cast iron) or steel, enamelled. | Each She. <br> 5.20 or $25 \%$ |
| 7323.94 .20 | Basins, bowls and dishes of iron, (other than cast iron) or steel, enamelled. | Each Shs. <br> 5.20 or 25 \% |
| 7323.94,30 | Stewpans, saucepans and casseroles of iron fother than cast iron) or steel, enamelled. | 25\% |
| 7323.94 .90 | other table, kitchen or other household articles and parts thereof, of iron (other than caat iron) or steel, enamelled. | 25\% |
| 7323.99.10 | Household buckets, of iron or steel. | 25\% |
| 7323.99.90 | other table, kitchen or household articles and parts thereof, of iron or steel. | 25\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 7324.10 .00 | Sinks and wash basins, of stainless steel. | 25\% |
| 7324.21 .00 | Bathe, of cast iron, whether or not enamelled. | 25\% |
| 7324.29 .00 | Other bathe, of iron or steel. | 25\% |
| 7324.90.10 | Shower trays, of iron or steel. | 25\% |
| 7324.90 .20 | Flashing cisterns, of iron or steel and parts thereof. | 25\% |
| 7324.90.30 | Sanitary buckets and paila, lavatory appliances and similar appliances for refuse collections and disposal, and parts thereof, of iron or steel. | 25\% |
| 7324.90 .90 | other sanitary ware and parts thereof, of iron or steel. | 25\% |
| 7325.99.10 | Inspection traps, gratings, drain covers and similar castings for sewage water systems and the like, of iron or steel. | 25\% |
| 7325.99.20 | Manhole covera of weight 25 kg to 200 kg ., of iron or ateel. | 25\% |
| 7325.99.30 | Guttering and gutter spouts, of iron or steel. | 25\% |
| 7325.99 .90 | Other cast articles, of iron or steel. | 25\% |
| 7326.90.10 | Traps and snares for destruction of pests, of iron or steel. | 25\% |
| 7326.90.30 | Fencing posts, trainers, ,inders, turnbuckles and | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | similar fittings or fasteners, of iron or steel. |  |
| 7326.90.90 | Other articles, of iron or steel. | 25\% |
| 7409.21 .00 | Plates, sheets and strip, of a thickness exceeding 0.15 mm, of copper-zinc base alloys (brass), in coila. | 15\% |
| 7409.29 .00 | other plates, sheets and strip, of a thickness exceeding 0.15 mm , of brass. | 15\% |
| 7409.31 .00 | Plates, sheets and strip, of a thickness exceeding 0.15 mm , of bronze, in coils. | 15\% |
| 7409.39.00 | other plates, sheets and strip, of a thickness exceeding 0.15 mm , of copper-tin base alloys (bronze). | 15\% |
| 7409.40 .00 | copper plates, sheets and strip, of a thickness exceeding 0.15 mm , of copper-nickel allys (cupro-nickel) in copper-nickel-zinc base (nickel silver). | 15\% |
| 7409.90 .00 | platea, sheets and strip, of a thickneas exceeding 0.15 mm of other copper alloys. | 15\% |
| 7417.00.10 | Complete portable oil burning pressure stoves, nonelectric, of copper. | Each Shs. $60.00 \text { or } 25 \%$ |
| 7417.00.20 | Other copper cooking or heating apparatus of a kind used for domestic purposes, non-electric. | 25\% |
| 7418.11 .00 | Pot scourers and scouring or polishing pads, gloves | 25\% |

$\qquad$


| Taxiff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  |  |  |
| 7607.19.90 | Other unbacked aluminium foil of a thickness not exceeding 0.2 mm , printed. | 15\% |
| 7607.20.10 | Backed aluminium foil of a thickness (excluding the backing) not exceeding 0.2 mm , unprinted. | 5\% |
| 7607.20 .90 | Backed aluminium foil of a thickness (excluding the backing) not exceeding 0.2 mm , printed. | 15\% |
| 7611.00.00 | Aluminium reservoire, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 L , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment. | 25\% |
| 7612.90.10 | Aluminium milk containers of 10 litres or less. | 25\% |
| 7616.99 .10 | Expanded metals, of aluminium. | 25\% |
| 8007.00 .10 | Table, kitchen and other household articles, of tin. | 25\% |
| 8007.00.90 | other articles of tin. | 25\% |
| 8211.10 .00 | sete of assorted articles with cutting blades, serrated or not. | 25\% |
| 8211.91 .00 | Table knives having fixed blades. | 25\% |
| 8211.92.00 | Other knives having fixed blades. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8211.93 .00 | Knivee having other than fixed blades. | 25\% |
| 8211.94 .00 | Blades of knives. | 25\% |
| 8211.95 .00 | Handles of base metal. | 25\% |
| 8212.10.10 | Disposable razors. | $\begin{aligned} & \text { Each Shs. } \\ & 0.60 \text { or } 25 \% \end{aligned}$ |
| 8212.10 .90 | Other razors. | 25\% |
| 8212.20 .00 | Safety razor blades including razor blade blanks in strips. | Each She. $0.60 \text { or } 25 \%$ |
| 8212.90 .00 | Other parts of razors and razor blades. | 25\% |
| 8215.10.00 | Sets of assorted articles of kitchen or tableware containing at leagt one article plated with precious metal. | 25\% |
| 8215.20 .00 | other seta of assorted articles of kitchen or tableware. | 25\% |
| 8215.91 .00 | other kitchen or tableware plated with precious metal. | 25\% |
| 8215.99.00 | other kitchen or tableware. | 25\% |
| 8301.10 .10 | Unassembled padlocks of base metal. | 15\% |
| 8301.10 .20 | Assembled padlocks, of base metal. | 25\% |
| 8301.20 .10 | Unassembled locks of a kind used for motor vehicles, of base metal. | 15\% |



SECOND SCHEDULE - (Contd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8306.21 .00 | Statuettes and other ornaments plated with precious metal. | 25\% |
| 8306.29.00 | Other statuettes and other ornaments, of base metal. | 25\% |
| 8306.30.00 | Photograph, picture or similar frames, of base metal; mirrors, of base metal. | 25\% |
| 8309.10 .00 | Crown corks, of base metal. | 25\% |
| 8310.00 .10 | Road traffic sign plates, of base metal. | 25\% |
| 8310.00 .90 | Other sign plates, name plates and similar symbols, of base metal. | 25\% |
| 8311.10 .00 | Coated electrodes of base metal, for electric arcwelding. | 25\% |
| 8311.20 .00 | Cored wire of base metal, for electric arc-welding. | 25\% |
| 8418.10.20 | Assembled or partly assembled combined refrigerator freezers, fitted with separate external doors. | 25\% |
| 8418.21. 20 | Assembled or partly assembled, compression type, household type refrigerators, electrical. | 25\% |
| 8418.21 .40 | Assembled, or partly assembled compression type, household type refrigerators, non-electrical. | 25\% |
| 8418.22 .20 | Assembled or partly assembled absorption type, household type refrigerators, electrical. | $25 \%$ |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 8418.29.20 | Other assembled or partly assembled household type refrigerators, electrical. | 25\% |
| 8418.29 .40 | Other assembled or partly assembled household type refrigerators, non-electrical. | 25\% |
| 8418.30 .20 | Assembled or partly assembled freezers of the chest type, not exceeding 800 L capacity. | 25\% |
| 8418.40.20 | Assembled or partly assembled freezers of the upright type, not exceeding 900 L capacity. | 25\% |
| 8418.50.20 | Assembled or partly assembled refrigerating or freezing chests, display counters, cabinets, showcases and the like. | 25\% |
| 8506.10 .00 | Frimary cells and primary batteries of manganese dioxide. | 258 |
| 8506.30 .00 | Primary cells and primary batteries of mercuric oxide. | 25\% |
| 8506.40 .00 | Primary cells and primary batteries of silver oxide. | 25\% |
| 8506.50.00 | Primary cells and primary batteries of lithium. | 25\% |
| 8506.60.00 | Primary cells and primary batteries of air-zinc. | 25\% |
| 8506.80 .00 | Other primary cells and primary batteries. | 258 |
| 8507.10.00 | Lead-acid electric accumulators of a kind used for starting piaton engines. | 25\% |
| 8507.90 .00 | Parts of electrical accumulators, including separators | 10.5\% |

SECOND SCHEDULE - (Contd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | therefor, whether or not rectangular (including square) |  |
| 8510.10 .90 | Other shavers. | 25\% |
| 8510.20 .90 | Other hair clippers. | 25\% |
| 8510.30 .00 | Hair-removing appliances. | 25\% |
| 8511.10.90 | Assembled or partly assembled sparking plugs. | Each Shs. $15.00 \text { or } 25 \%$ |
| 8511.80 .20 | Glow plugs, assembled or partly assembled. | Each She. <br> 15.00 or $25 \%$ |
| 8516.50 .90 | Assembled or partly assembled microwave ovens. | 25* |
| 8516.60.90 | Assembled or partly assembled ovens, cookers, cooking plates, boiling rings, grillers and roasters. | 25\% |
| 8516.71 .90 | Coffee or tea makers, assembled or partly assembled. | 25\% |
| 8516.72 .90 | Toasters, assembled or partly assembled. | 25\% |
| 8516.79 .90 | Other electrothermic appliances, assembled or partly assembled, of a kind used for domestic purposes. | 25\% |
| 8519.10 .00 | coin or disc-operated record-players. | 25\% |
| 8519.21 .90 | Assembled or partly assembled record-players without loudspeakers. | 25\% |
| 8519.29 .90 | Other assembled or partly assembled record players. | 25\% |
| 8519.31 .90 | Assembled or partly assembled turntables (record- | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8519.39 .90 | decks) with automatic record changing mechanisms, other assembled or partly assembled turntables (record - decks). | 25\% |
| 8519.40 .00 | Transeribing machines. | 25\% |
| 8519.92 .00 | Pocket-size cassette-players. | $25 \%$ |
| 8519.93 .00 | Other, cassette-type. | 25\% |
| 8519.99 .00 | Other sound reproducing apparatus. | 25\% |
| 8520.20.00 | Telephone answering machines. | 25\% |
| 8520.32 .00 | other magnetic tape recorders incorporating sound reproducing apparatus, digital audio type. | 25\% |
| 8520.33 .00 | other, magnetic tape recorders incorporating sound reproducing apparatus, cassette-type. | 25\% |
| 8520.39.00 | other magnetic tape recorders incorporating sound reproducing apparatus. | 25\% |
| 8520.90 .00 | other magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device. | 25\% |
| 8521.10 .90 | Assembled or partly assembled magnetic tape-type video recording or reproducing apparatue, whether or not incorporating a video tuner. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8521.90 .90 | Other assembled or partly assembled video recording or reproducing apparatus, whether or not incorporating a video tuner. | 25\% |
| 8523.11.90 | Other unrecorded magnetic tapea of a width not exceeding 4 mm . | 25\% |
| 8523.12.00 | Magnetic unrecorded tapea of a width exceeding 4 mm but not exceeding 6.5 mm . | 25\% |
| 8523.90.00 | Other prepared unrecorded media for sound recording other than magnetic tapes. | 25\% |
| 8524.10.00 | Gramophone records. | 25\% |
| 8524.51.90 | Other magnetic tapes, of a width not exceeding 4 mm . | 25\% |
| 8524.52.90 | other magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm . | 25\% |
| 8524.53.90 | Other magnetic tapes, of a width exceeding 6.5 mm . | 25\% |
| 8527.12.90 | Assembled or partly assembled, pocket-size radio cassette-players. | Each shs. 150.00 or 25\% |
| 8527.13 .90 | Assembled or partiy asembled, other apparatus combined with sound recording or reproducing apparatus. | Each Shs. 150.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8527.19.90 | Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio- telephony or radio-telegraphy. | Each She. 150.00 or 25* |
| 8527.21.90 | Assembled or partly assembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus. | Each Shs. 500.00 or 25\% |
| 8527.29.90 | Other assembled or partly assembled radio- broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles. | Each Shs. 500.00 or 25\% |
| 8527.31.90 | Assembled or partly assembled radio- broadcast receivers, including apparatus capable of receiving also radio- telephony or radio-telegraphy combined with sound recording of reproducing apparatus. | Each Shs. 600.00 or 25\% |
| 8527.32.90 | Assembled or partly assembled radio- broadcast receivers, including apparatue capable of receiving also radio telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but | Each she. 600.00 or 25\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8528.22.90 | Video monitor, black and white or other monochrome, unassembled. | Each Shs, <br> 1,000.00 or 25\% |
| 8528.30 .00 | Video projectors. | 25\% |
| 8539.22 .00 | Other filament lamps, excluding ultra-violet or infrared lamps, of a power not exceeding 200 W for a voltage exceeding 100 V . | 25\% |
| 8539.29 .00 | Other filament lamps, excluding ultra-violet or infra-red lamps. | 25\% |
| 8544.11 .10 | Insulated winding wire of copper of which the overall greatest cross-sectional width is between 0.2 mm and 2 mom inclusive. | 25\% |
| 8544.19.10 | Other winding wire of other material of which the overall greatest cross- sectional width is between 0.2 mm and 2 mm inclusive. | 25\% |
| 8544.20 .10 | Co-axial cable and other co-axial electrical conductors sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the | 258 |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | overall greatest cross-sectional width does not exceed 7.7 cm . |  |
| 8544.49 .10 | Other electric conductors, for a voltage not exceeding 80 V of which the overall greatest cross-sectional width is between 0.2 mm and 2 mm inclusive. | 25\% |
| 8544.49.20 | other electric conductors, for a voltage not exceeding 80 V sheathed with polyethylene, polyvinylchloride or both, whether or not steelwire armoured, of which the single or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest crosg-sectional width does not exceed 7.7 cm . | 25\% |
| 8544.59.10 | other electric conductors, for a voltage exceeding 80 v but not exceeding $1,000 \mathrm{~V}$ of which the overall greatest cross-sectional width is between 0.2 mm and 2 mon incluaive. | 25\% |
| 8544.59.20 | Other electric conductors, for a voltage exceeding 80 V but not exceeding $1,000 \mathrm{~V}$ sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the aingle or any individual core, as the case may be, exceeds 2 mm in | 25\% |
|  |  |  |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | diameter and of which the overall greatest cross- |  |
| 8544.60 .10 | other electric conductors, for a voltage exceeding $1,000 \mathrm{~V}$ of which the overall greategt cross-sectional | 25\% |
| 8544.60.20 | other electric conductors, for a voltage exceeding 1,000v sheathed with polyethylene, polyvinyl chloride or both, whether or not steelwire armoured, of which the eingle or any individual core, as the case may be, exceeds 2 mm in diameter and of which the overall greatest crose-sectional width does not exceed 7.7 cm . | 25\% |
| 8702.10.12 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 cc . | 25\% |
| 8702.10 .13 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc . | 25\% |
| 8702.10.14 | Vehicles (i.e. buses), with seating capacity of 25 | 25\% |Vehicles (i.e. buses), with seating capacity of 2525\%

        passengers or less, (diesel or semi-diesel).
        assembled, of a cylinder capacity exceeding 1500 cc
        but not exceeding 1800 cc .
    教
diameter and of which the overall greatest cross-
sectional width does not exceed 7.7 cm .
8544.60.10 Other electric conductorg, for a voltage exceeding 25 ?
$1,000 \mathrm{~V}$ of which the overall greategt cross-sectional
width is between 0.2 mm and 2 mm inclusive.
1,000v sheathed with polyethylene, polyvinyl chloride
or both, whether or not steelwire armoured, of which
the single or any individual core, as the case may be,
exceeds 2 mm in diameter and of which the overall
greatest crozs-sectional width does not exceed 7.7 cm .
passengers or less, (diesel or semi-diesel),
assembled, of a cylinder capacity not exceeding
1500 cc.

SECOND SCHEDULE - (Contd.)
Tariff No. Tariff Description Rate of duty

|  | passengert or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc . |  |  |
| :---: | :---: | :---: | :---: |
| 8702.10 .15 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 ce but not exceeding 2250 cc . | 25\% | \% |
| 8702.10.16 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel). assembled, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc . | 25\% | $\stackrel{5}{8}$ |
| 8702.10 .17 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc . | 25\% |  |
| 8702.10.18 | Vehicles (i.e. buaes), with seating capacity of 25 passengers or less, (diesel or semi-diesel). assembled, of a cylinder capacity exceeding 3000 cc . | 25\% |  |
| 8702.90.12 | Vehicles (i.e. bures) with seating capacity of 25 passengers or less, (other than diesel or eemi- | 25\% |  |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | diesel), assembled, of a cylinder capacity not exceeding 1000 cc . |  |
| 8702.90.13 | Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or memidiesel), assembled, of a cylinder capacity exceeding 1000 cc . but not exceeding 1500 cc . | 25\% |
| 8702.90.14 | Vehicles (i.e. buses) with seating capacity of 25 pasaengers or leas, (other than diesel or memidiesel), astembled, of a cylinder capacity exceeding 1500 cc . but not exceeding 1800 cc . | 25\% |
| 8702.90 .15 | Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semidiesel), assembled, of cylinder capacity exceeding 1800 cc . but not exceeding 2000 cc . | $25 \%$ |
| 8702.90.16 | Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or senidiesel), assembled, of a cylinder capacity exceeding 2000 cc . but not exceeding 2250 cc . | 25\% |
| 8702.90.17 | Vehicles (1.e. buses) with seating capacity of 25 passengers or less, fother than diesel or semi- | 25\% |



| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | with a cylinder capacity exceeding 1000 cc . but not exceeding 1500 cc . |  |
| 8703.22 .30 | Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding $1,000 \mathrm{cc}$ but not exceeding 1500 cc . | $25 \%$ |
| 8703.23 .12 | Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1500 cc . but not exceeding 1800 cc . | 25\% |
| 8703.23.13 | Assembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 1500 cc but not exceeding 1800 cc . | 25\% |
| 8703.23 .22 | Passenger motor cars, with spark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 1800 cc . but not exceeding 2000 cc . | 258 |
| 8703.23.23 | Asmembled king cab and double cabin pick-ups, with spark-ignition internal combustion reciprocating | 25\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8703.23.53 | a cylinder capacity exceeding 2500 cc. but not exceeding 3000 cc . <br> Asembled king-cab and double cabin pick-upa, with mpark-ignition internal combustion reciprocating piston engine, of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc . | 25\% |
| 8703.24.20 | Passenger motor cars, with epark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity exceeding 3000 cc . | $25 \%$ |
| 8703.24 .30 | Asgembled king cab and double cabin pick-upa, with spark-ignition internal combusion reciprocating piston engine, of a cylinder capacity exceeding 3000 cc . | 25\% |
| 8703.31.12 | Assembled passenger motor cars, with compreasionignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity not exceeding 1000 cc . | 25\% |
| 8703.31.13 | Agsembled king cab and double cabin plck-ups, with compreasion-ignition internal combustion piston engine (diesel or semi-diesel), of a cylinder capacity not | 25\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8703.32.23 | 1800 cc , but not exceeding 2000 cc . <br> Assembled king cab and double cabin pick-ups, with compreasion-ignition internal combuetion piston engine (diesel or bemi-diesel) of cylinder capacity exceeding 1800 cc but not axceeding 2000 cc . | 25\% |
| 8703.32.32 | Asembled passenger motor cars, with compressionignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc . | 25\% |
| 8703.32.33 | Assembled king cab and double cabin pick-ups, with "compreseion-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc . | 25\% |
| 8703.32.42 | Assembled passenger motor cars, with compressionignition internal combustion pieton engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc but not axceeding 2500 cc . | 25\% |
| 8703.32.43 | Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or memi-diesel) of a cylinder capacity exceeding | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8703.33.12 | 2250 cc but not exceeding 2500 cc . <br> Assembled passenger motor cars, with compression- <br> ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc . but not exceeding 3000 cc . | 25\% |
| 8703.33.13 | Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or gemi-diesel) of a cylinder capacity exceeding 2500 cc but not exceeding 3000 cc . | 25\% |
| 8703.33.22 | Assembled passenger motor cars, with compressionignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc . | 25\% |
| 8703.33 .23 | Assembled king cab and double cabin pick-ups, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc . | 25\% |
| 8704.21 .20 | Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight not exceeding 3 tonnes. | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 8704.21 .30 | Assembled motor vehicles for the transport of goods with a compression-ignition internal combustion engine (diesel or aemi-diesel) of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes. | $25 \%$ |
| 8704.31.20 | Assembled other motor vehicles for the transport of goods with a spark-ignition internal combuation engine of a gross vehicle weight not exceeding 3 tonnes. | $25 \%$ |
| 8704.31.30 | Assembled other motor vehicles for the transport of goods with a spark-ignition internal combustion engine of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes. | 25\% |
| 8708.21 .00 | Safety seat belts for motor vehicles. | 15\% |
| 8711.30 .90 | Assembled or partiy assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars, with reciprocating internal combusiton piston engine of a cylinder capacity exceeding 250 ec but not exceeding 500 cc . | 15\% |
| 8711.40 .90 | Assembled or partiy assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without eide-cars, with reciprocating internal combustion | 15\% |


| Taxiff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc . |  |
| 8711.50 .90 | Assembled or partly assembled motorcycles (including mopeds) and cycles fitted with an auxiliary motor with or without side-cars, with reciprocating internal combustion | 15\% |
| 8711.90.90 | piston engine of a cylinder capacity exceeding 800 cc , other asgembled or partly assembled motorcycles and cycles fitted with an anxiliary motor. | 15\% |
| 8715.00 .10 | Baby carriages. | 15\% |
| 8715.00 .90 | parts of baby carciages. | 15\% |
| 8716.10 .90 | Asmembled trailers and semi-trailers of the caravan type, for housing or camping. | 25\% |
| 8716.20 .90 | Assembled self-loading or self-unloading trailers and semi-trailers for agricultural purposes. | 25\% |
| 8716.31 .90 | Aspembled tanker trailers and tanker semi-trailara. | 25\% |
| 8716.39.20 | Other vehicles apecially designed for collection and disposal of refuse, assembled. | 25\% |
| 8716.39 .90 | Other assembled trailers and semi-trailers for transport of goods. | 25\% |
| 8716.40 .00 | Other trailers and oemi-trailera, | 25\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 8716.80.90 | Other vehicles not mechanically propelled. | 15\% |
| 8903.10.00 | Inflatable yachts and other vessels for pleasure or sporta. | 25\% |
| 8903.91 .00 | Sailboats without auxiliaxy motor. | 259 |
| 8903.92 .00 | Motorboats, other than outboard motorboatis. | 25\% |
| 8903.99.00 | other yachts and vessels for pleasure or sports, excluding rowing boats and canoes. | 25\% |
| 9019.10.10 | Massage apparatus of a kind used domestically. | 25\% |
| 9101.11.00 | Wrift-watches, electrically operated, whether or not incorporating a etop-watch facility, with mechanical display only. | 25\% |
| 9101.12 .00 | Wrist-watches, electrically operated, whether or not incorporating a atop-watch facility, with optoelectronic display only. | 25\% |
| 9101.19.00 | other wrist-watches, electrically operated, whether or not incorporating a topwatch facility, | 25\% |
| 9101.21 .00 | other wriat-watches; whether or not incorporating a stop- watch facility, with automatic winding. | 258 |
| 9101.29.00 | other wrist-watches, whether or not incorporating a stop- watch facility. | 25\% |

SECOND SCHEDULE - (Contd.)
Tariff No. Tariff Description Rate of duty

| 9101.91.00 | Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal, electrically operated. | 25\% |
| :---: | :---: | :---: |
| 9101.99.00 | other wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal. | 25\% |
| 9102.11 .00 | Wrist-watches; electrically operated, other than those of heading No. 91.01, whether or not incorporating a stop-wateh facility with wechanical display only. | 25\% |
| 9102.12 .00 | Wrist-watches, elactrically operated, other than those of heading No.91.01, whether or not incorporating a stop-watch facility with opto-electronic display only. | 25\% |
| 9102.19.00 | other wrist-watches, electrically operated, other than those of heading No. 91.01, whether or not incorporating a stop-watch facility . | 25\% |
| 9102.21 .00 | Other wrist-watches, other than those of heading No. 91.01, whether or not incorporating a stop- watch facility with automatic winding. | 25\% |
| 9102.29,00 | Other wrist-watches, other than those of heading No. | 25\% |



| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | device to which a mechanical display can be incorporated. |  |
| 9108.12 .00 | Watch movements, complete and assembled, electrically operated, with opto-electronic display only. | 25\% |
| 9108. 19.00 | other watch movements, complete and assembled, electrically operated. | 25\% |
| 9108.20 .00 | Watch movements, complete and assembled, with automatic winding. | 25\% |
| 9108.91.00 | Other watch movements, complete and assemiled meanuring 33.8 mm or less. | 25\% |
| 9108.99 .00 | Other watch movements, complete and assembled. | 25\% |
| 9113.10 .00 | Watch straps, watch bands and watch bracelets, of precious metal or metal clad with precious metal. | 25\% |
| 9113.20 .00 | Watch straps, watch bands and watch bracelets, of base metal. | 25\% |
| 9113.90 .00 | Other watch straps, watch bands and watch bracelete. | 25\% |
| 9401.10 .00 | Seata of a kind used for aircraft. | 25\% |
| 9401.20 .00 | Seate of a kind used for motor vehicles. | $25 \%$ |
| 9401.30 .00 | Swivel seats with variable height adjustment. | 25\% |
| 9401.40 .00 | Seater other than garden meata or camping equipment | 25\% |


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
|  | convertible into beds. |  |
| 9401.50 .00 | Seats of cane, osier, bamboo or similar materials. | 25\% |
| 9401.61 .00 | other upholstered geats with wooden frames. | 25\% |
| 9401.69.00 | other seats, with wooden frames. | 25\% |
| 9401.71 .00 | Other upholstered seats, with metal frames. | 25\% |
| 9401.79 .00 | Other seats with metal frames, | 25\% |
| 9401.80 .00 | other seats. | 25\% |
| 9401.90.00 | parts of seats. | 25\% |
| 9403.10.00 | Metal furniture, of a kind used in offices. | 25\% |
| 9403.20.00 | Other metal furniture. | 25\% |
| 9403.30 .00 | Wooden furniture of a kind used in offices. | 25\% |
| 9403.40.00 | Wooden furniture of a kind used in the kitchen. | 25* |
| 9403.50.00 | Wooden furniture of a kind used in the bedroom. | 25\% |
| 9403.60.00 | other wooden furniture. | 25\% |
| 9403.70 .00 | Other furniture of plastics. | $25 \%$ |
| 9403.80.00 | other furniture of other materials, including cane, osier, bamboo or aimilar materials. | 25\% |
| 9403.90.00 | Parta of other furniture. | 25\% |
| 9404. 10.00 | Mattress supports. | 25\% |
| 9404.21.00 | Mattresses, of cellular rubber or plastics whether or | 25\% |

SECOND SCREDULE - (COntd.)

| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | not covered. |  |
| 9404.29.00 | Mattresses, of other materials. | 25\% |
| 9404.90.00 | Other articles of bedding and similar furnishing, | 25\% |
| 9405.30.00 | Lighting sets, of a kind used for Christmas trees. | 25\% |
| 9405.50.10 | Hurricane lamps of a type which burns oil by means of a wick. | 25\% |
| 9405.91 .10 | Parts of glass chimneys for lamps and lanterns. | 10.5 |
| 9406.00.90 | other prefabricated buildinga. | 25\% |
| 9502.10.00 | Dolls, whether or not dressed representing only human beings. | 25\% |
| 9502.91 .00 | Garments and accessories therefor, footwear and headgear for dolls representing only human being. | 25\% |
| 9502.99.00 | Other parts and accessories of dolls. | 25\% |
| 9503.10.00 | Electric trains, including tracks, signals and other accessories therefore. | 25* |
| 9503.20 .00 | Reduced-size ("scale") model assembly kits, (whether or not working models excluding those of subheading No. 9503.10. | 25\% |
| 9503.30.00 | Other construction sets and constructional toys. | 25\% |
| 9503.41.00 | stuffed toys representing animals or non-human | 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
|  | creatures. |  |
| 9503.49 .00 | Other toys representing animals or non-human creatures. | 25\% |
| 9503.50.00 | Toy musical instruments and apparatus. | 25\% |
| 9503.60.00 | Puzzles. | 25\% |
| 9503.70 .00 | Other toys, put up in sets or outfits. | 25\% |
| 9503.80.00 | Other toys and models, incorporating a motor. | 25\% |
| 9503.90.00 | other toys and similar recreational models, working or not. | 25\% |
| 9504.10 .00 | Video games of a kind used with a television receiver. | 25\% |
| 9504.20.00 | Articles and accessories for billiards. | 258 |
| 9504.30.00 | Other games, coin-or disc-operated, other than bowling alley equipment. | 25\%* |
| 9504.40.90 | Playing cards in complete sets. | Per get shs. 30.00 or 25\% |
| 9504.90.00 | Other articles for funfair, table or parlour games, including pintables, special tables for casino games and automatic bowling alley equipment. | 25\% |
| 9505.10 .00 | Articles for Christmas fegtivities. | 25\% |
| 9505.90.00 | other festive, carnival or other entertainment | 25\% |

9505.90.00 Other festive, carnival or other entertainment 25:


| Tariff No. | Tariff Description | Rate |
| :---: | :---: | :---: |
| 9603.29 .00 | Other shaving brushes, hair brushes, nail brushes, eyelagh brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances. | 258 |
| 9603.30.00 | Artiats' brushes, writing brushes and aimilar brushes for the application of coametics. | 25\% |
| 9603.40.00 | Paint, distemper, varnish or gimilar brushes (other than brushes of subheading No. 9603.30); paint pads and rollers. | 25\% |
| 9603.90.20 | Hand-operated mechanical floor sweepers, not motorised | 25\% |
| 9603.90.30 | Feather dustera. | 25\% |
| 9603.90.90 | Other mops, prepared knots and tufts for broom or brush making and squeegees. | 25\% |
| 9604.00.10 | Hand eleves and hand riddles, of a kind used for domestic purposes. | 25\% |
| 9605.00.00 | Travel sets for personal toilet, sewing or shoe or clothes cleaning. | 25\% |
| 9608.10 .00 | Ball point pene. | 25\% |
| 9608.20 .00 | Felt tipped and other porous-tipped pens and markers. | 25\% |
| 9608.31.00 | Indian ink drawing pens. | 25\% |


| SECOND SCHEDULE - (Cont ${ }^{2}$. |  |  |
| :---: | :---: | :---: |
| Tariff No. | Tariff Description | Rate of duty |
| 9608.39 .00 | Other fountain pens and atylograph pens. | $25 \%$ |
| 9608.40 .00 | Propelling or sliding pencils. | 25\% |
| 9608.50 .00 | Sets of articles of pens, ball point pens and sliding pencils. | 25\% |
| $\begin{aligned} & 9608.60 .00 \\ & 9608.99 .10 \end{aligned}$ | Refills for ball point pens. <br> Pressure points for ball point pens | $\begin{aligned} & 25 \% \\ & 10,5 \% \end{aligned}$ |
| 9608.99.90 | Duplicating atylos and other parta. | 25\% |
| 9609.10.00 | pencils and crayons, with leads encased in a rigid sheath. | per 100 Shs. 50.00 or $25 \%$ |
| 9609.20 .90 | Other pencil leads, black or coloured. | 25\% |
| 9609.90.10 | Writing or drawing chalks. | 15\% |
| 9609.90 .90 | Pastels, drawing charcoals and tailors chalks. | 25 \% |
| 9611.00 .00 | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks. | 25\% |
| 9612.10 .00 | Ribbons. | 15\% |
| 9613.10 .00 | Pocket lighters, gas fuelleld, non- refillable. | Each Shs. <br> 5.00 or 25\% |


| Tariff No. | Tariff Description | Rate of duty |
| :---: | :---: | :---: |
| 9613.20 .00 | Pocket lighters, gas fuelled, refillable. | Each Shs. <br> 5.00 or 25\% |
| 9613.30.00 | Table lighters. | Each Shs. <br> 5.00 or $25 \%$ |
| 9613.80.00 | Other lighters. | 25\% |
| 9613.90.00 | Parts of cigarette lighters and other lighters, whether or not mechanical or electrical, other than flints and wicks. | 25* |
| 9614.20.00 | Smoking pipes and pipe bowls. | 25\% |
| 9614.90.00 | Cigar or cigarette holders, and parts thereof. | 25\% |
| 9615.11.00 | Combs, hair-slides and the like, of hard rubber or plastics. | 25\% |
| 9615.19 .00 | Other combs, hair-slides and the like. | 25\% |
| 9615.90.00 | Hairpins, curling pins, curling grips, hair curlers and the like. | 25\% |
| 9616.20.00 | Powder-puffs and pads for the application of cosmetics or tollet preparations. | 25\% |
| 9617.00 .10 | Vacuum flasks complete with cases. | 25\% |
| 9617.00. 20 | Other vacuum veasels, complete with cases. | 25\% |

## SECOND SCAEDULE－（Contd．）

Tariff No．Tariff Description
Rate of duty

桨 永

## TEIRD SCHEDULE

(Replacement of the Second Schedule to the Customs and Excise Act, Cap, 472.)

> SECOND SCHEDULE SUSPENDED DUTYES

| Tariff No. | Tariff Description | suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 0402.10 .00 | Milk and cream, concentrated or containing added sugar or other sweetening matter, in powder, granules or other solid forms, of a fat content by weight not exceeding 1.5\%. | 70\% | Ni. 1 |
| 0402.21 .00 | Milk and cream concentrated, in powder, granules or other solid forms, of a fat content by weight exceeding $1.5 \%$, not containing added sugar or other aweetening matter. | 70\% | Nil |
| 0402.29.90 | Milk and cream, in powder, granules or other solid forms, of a fat | 70\% | Nil |


| Tariff No. | Tariff Description | Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
|  | content by weight exceeding 1.5\%, containing added sugar or other sweetening matter. |  |  |
| 0402.91 .00 | Milk and cream, not containing added sugar or other sweetening matter. | 70\% | NiI |
| 0402.99 .90 | other milk and cream, concentrated or containing added bugar or other sweetening matter, in other forms. | 70\% | Nil |
| 0805.10.00 | Oranges, fresh or dried. | 10\% | 10\% |
| 0806.10.00 | Graper, fresh. | 10\% | 10\% |
| 0808.10 .00 | Apples, fresh. | 108 | 10\% |
| 0808.20.00 | Pears and quinces, fresh. | 10\% | 10\% |
| 1001.10.00 | Durum wheat. | $70 \%$ | Nil |
| 1001.90.00 | Other wheat and meslin. | 70\% | Nil |
| 1005.90.00 | Other maize (corn). | 70\% | Nil |
| 1006.10.00 | Rice in the husk (paddy or rough) | 70\% | 25\% |
| 1006.20.00 | Husked (brown) rice. | 708 | 25\% |
| 1006.30.00 | Semi-milled or wholly milled rice, whether or not polished or glazed. | 70\% | 25\% |
| 1006.40.00 | Broken rice. | 70\% | 25\% |


| Taxiff No. | Tarlff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 1507.90 .00 | Other soya bean oil and its fractions, but not chemically modified. | 10\% | 5\% |
| 1508.90.00 | other refined or semi-refined groundnut 011 and its fractions, but not chemically modified | 10\% | 5\% |
| 1509.90.00 | other olive oil and its fractions, but not chemically modified. | 10\% | 5\% |
| 1511.90 .90 | other palm oil and its fractions, but not chemically modified. | 10\% | 5\% |
| 1512.19.10 | other oil of sunflower seed and its fractions, but not chemically modified. | 10\% | 58 |
| 1512.19 .20 | Other oil of safflower geed and its fractions, but not chemically modified. | 10\% | 58 |
| 1512.29.00 | other cotton-seed oil and its fractions, but not chemically modified. | 10\% | 5\% |
| 1513.19.00 | other coconut oil and its fractions, but not chemically modified. | 10\% | 5\% |
| 1513.29.10 | Other palm kernel oil, and its fractions, but not chemically modified. | $10 \%$ | 5\% |
| 1513.29.20 | Other babassu oil, and its Eractions, | 10\% | 5\% |

THIRD SCHEDULE (Contd.)

| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 1514.90.00 | but not chemically modified. <br> Rape, colza or mustard oil and their Fractions semi-refined or refined, but not chemically modified. | 10\% | 5\% |
| 1515.29 .00 | Other maize (corn) oil and its fractions, but not chemically modified. | 10\% | 5\% |
| 1517.90.00 | Other edible mixtures or preparations of animal or vegetable fats or oils or fractions of different fats. | 10\% | 5\% |
| 1701.11.90 | other raw cane augar, not containing flavouring or colouring matter, in solid form. | 70\% | Nil |
| 1701.12.00 | Raw beet sugar, not containing added flavouring cr colouring matter, in solia form. | 70\% | Nil |
| 1701.91.00 | Chemically pure sucrose containing added flavouring or colouring matter, in solid form. | 708 | Nil |
| 1701.99.00 | other chemically pure sucrose, in solid form. | 70\% | Nil |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 1704.10.00 | Chewing gum, whether or not sugar-coated. | 10\% | 5\% |
| 1704.90.00 | Other sugar confectionery, not containing cocoa | 10\% | 5\% |
| 1806.20.20 | Chocolate confectionery in blocks or slabs in containers or immediate packings, of a content exceeding 2 Kg . | 10\% | 58 |
| 2203.00.10 | Stout and porter. | 10\% | 5\% |
| 2203.00.20 | Beer of an original gravity not exceeding 1060 degrees. | 10\% | 5\% |
| 2203.00.90 | Other beer (including ale) of an original gravity exceeding $1060^{\circ}$. | 10\% | 5\% |
| 2204.10.10 | Champagne. | 10\% | 5\% |
| 2204.10.90 | Other sparkling wine. | 10\% | 5\% |
| 2204.21.00 | Other wine; grape must with fermentation prevented or arreated by the addition of alcohol in containers of 2 litres or less. | 104 | 5\% |
| 2204.29.10 | other wines; grape must with fermentation prevented or arrested by the addition of alcohol in containers of more than 2 litres but not more than 100 litres. | 108 | 5\% |

```
THIRD SCHEDULE (Contd.)
```

| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 2205.10 .00 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of 2 litres or less. | 10\% | 5\% |
| 2205.90.10 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances in containers of more than 2 litres but not more than 100 litres. | 10\% | 5\% |
| 2206.00. 10 | Beer not made from malt. | 10\% | 5\% |
| 2206.00.21 | cider in containers holding 2 litres or less. | 10\% | 5\% |
| 2206.00.30 | Opaque beer (for example Chibuku). | 10\% | 5\% |
| 2207.10.00 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80\% or higher. | 10\% | 5\% |
| 2208.20.91 | other spirits obtained by distilling grape wine or grape marc in containers holding 2 litres or less. | 10\% | 5\% |
| 2208.20.99 | Other spirits obtained by distilling grape wine or grape marc in containers holding more than 2 litres. | $10 \%$ | 5\% |
| 2208.30.10 | Whiskies in containers holding 2 litres | 10\% | 5\% |

THIRD SCHEDULE (Contd.)


| Tariff No. | Tariff Description | suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 2208.90.20 | Fruit brandy not made from distilling grape wine. Or grape marc in containers holding more than 2 L | 10\% | 5\% |
| 2208.90.30 | Alcoholic juice beverages (Alco pops). | 108 | 5\% |
| 2208.90.40 | Other spirits and other spirituous beverages in containers holding 2 litres or less. | 10\% | 5\% |
| 2208.90.90 | Other spirits and other epirituous beverages in containers holding more than 2 litres. | 10\% | 5\% |
| 2401.10.00 | Tobacco, not atemmed/stripped. | 10\% | 5\% |
| 2401.20.00 | Tobacco, pertly or wholly atemmed/stripped. | 10\% | 58 |
| 2401.30.00 | Tobacco refuse. | 108 | 58 |
| 2402.10.00 | cigars, cheroots and cigarillos, containing tobacco. | $10 \%$ | 58 |
| 2402.20.10 | Cigarettes containing tobacco, not exceeding 72 mm in length, including filter tip. | 10\% | 5\% |
| 2402.20.90 | Other cigarettes containing tobacco. | 10\% | 5\% |
| 2402.90.10 | Other ciqars, cheroots and cigarillos | 108 | 5\% |


|  |  |  |  |
| :--- | :--- | :--- | :--- |
| Tariff No. | Tariff Description |  | Suspended Duty |

    Motor spirit (gasoline), regular.
    per 1000L.
Per 1000L.


THIRD SCHEDULE (Conta.)

| Tariff No. | Tariff Description | Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 2710.00.42 | Gas oil (automotive, light, amber, for high speed engines). | Per 1000L. 20 deg. C Shs. 500.00 | Per 1000L. 920 deg. c She. 250.00 |
| 2710.00.43 | Other gas oil. | Per 1000L. $020 \mathrm{deg} . \mathrm{c}$ She. 500.00 | Per 1000L. 220 deg. $c$ shs. 250.00 |
| 2710.00.44 | Residual fuel oils (marine, furnace and similar fuel oils of 125 centistokes (cst). | Per 1000L. 820 deg. C Shs. 500.00 | Per 1000L. 920 deg. C Shs. 250.00 |
| 2710.00.45 | Residual fuel oils of 180 centistokes (cSt). | Per 1000L. $020 \mathrm{deg} . \mathrm{c}$ She. 500.00 | Per 1000 L . $020 \mathrm{deg} . \mathrm{c}$ Shs. 250.00 |
| 2710.00 .46 | Residual fuel oils of 280 centistokes (cSt). | Per 1000L. $020 \mathrm{deg} . \mathrm{c}$ Shs. 500.00 | Per 1000L. $820 \mathrm{deg} . \mathrm{C}$ Shs. 250.00 |
| 2710.00.47 | Other reaidual fuel oils | Per 1000L. 620 deg. $C$ She. 500.00 | Per 1000L. $020 \mathrm{deg} . \mathrm{c}$ Shs. 250.00 |
| 3303.00 .10 | Toilet waters. | 10\% | $5 \%$ |
| 3303.00.90 | Perfumes. | 10\% | 5\% |

## third schedule (Conta.)

| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Ymposed |
| :---: | :---: | :---: | :---: |
| 3304.10.00 | Lip make-up preparations. | 10\% | 5\% |
| 3304.20 .00 | Eye make-up preparations. | 10\% | 5\% |
| 3304.30 .00 | Manicure or pedicure preparations. | 10\% | 5\% |
| 3304.91 .00 | Beauty and skin care powders, including sunacreen or sun tan preparations whether or not compressed. | 10\% | 5\% |
| 3304.99 .00 | Other beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations. | 10\% | 5\% |
| 3305.10 .00 | Shampoos. | 10\% | 5\% |
| 3305.20 .00 | Preparations for permanent waving or straightening of hair. | 10\% | $5 \%$ |
| 3305.30.00 | Hair lacquers. | 10\% | 5\% |
| 3305.90 .00 | other preparations for use on the hair. | 10\% | 5\% |
| 3307.10.00 | Pre-shave, shaving or after-shave preparatione | 10\% | 5\% |
| 3307.20 .00 | Personal deodorants and anti-perspirants. | 10\% | 5\% |
| 3307.30.00 | Perfumed salts and other bath preparations. | 10\% | 5\% |
| 3307.49.00 | Other preparations for perfuming or | 10\% | 5\% |

## teird schedule (Contd.)

| Tariff No. | Tariff Description | Susp <br> Amount <br> provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
|  | deodorizing rooms, including odoriferous preparations used during religious rites. |  |  |
| 3307.90 .20 | Perfumed petroleum jelly. | $10 \%$ | 5\% |
| 3307.90.30 | Perfumed papers and papers impregnated or coated with perfumes or cosmetics. | 108 | 5\% |
| 3307.90 .40 | Wadding, felt and non-wovens impregnated, coated or covered with perfumes or cosmeti | 10\% | 5\% |
| 3307.90.90 | other depilatories and other performery, cosmetic or toilet preparations, not elsewhere specified or included. | 108 | 5\% |
| 3401.11 .00 | Soap and organic surface active products and preparations in the form of bars, cakes, moulded pieces or shapes, and paper wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent for toflet use (including medicated products). | $10 \%$ | 5\% |
| 3401.19 .00 | other soap and organic surface active products and preparations in the form of bars, cakes, moulded pieces or shapes, | 10\% | 5\% |

## THIRD SCHEDULE (Contd.)

|  |  |  |
| :--- | :--- | :--- | :--- |
| Tariff No. | Tariff Description |  |

## THIRD SCHEDULE (Contd.)

| Tariff No. | Tariff Description | Susp <br> Amount Provided | Amount rmposed |
| :---: | :---: | :---: | :---: |
| 4011.10.00 | New pneumatic tyres of rubber, of a kind used on motor cars. | 208 | 10\% |
| 4011.20 .00 | New pneumatic tyres of rubber, of a kind used on buses or lorries. | 20\% | 10\% |
| 4802.40.00 | Wallpaper base in rolls or sheets. | 10\% | 10\% |
| 4802.52.00 | other paper and paperboard, not containing fibrea obtained by a mechanical process or of which not more than $10 \%$ by weight of the total fibre content consists of such fibres weighing less than $40 \mathrm{~g} / \mathrm{m}^{2}$ or more but not more than $150 \mathrm{~g} / \mathrm{m}^{2}$ in rolls or sheets. | 10\% | 10\% |
| 4802.53.00 | other paper and paperboard, not containing fibres obtained by a mechanical process or of which not more than 10 by weight of the total fibre content consists of such fibres weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ in rolls or sheets. | 10\% | 10\% |


| Tariff No. | Tariff Description | Suspe <br> Amount provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 4802.60.00 | Other paper and paperboard, of which more than $10 \%$ by weight of the total fibre content consists of fibres obtained by a mechanical process in rolla or sheets. | 10\% | 10\% |
| 4803.00.10 | Tissue paper (cellulose wadding) bleached, for the manufacture of sanitary towels in rolls of sheeta. | 5\% | 5\% |
| 4803.00.90 | other toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes; cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface decorated or printed, in rolls. | 5\% | 5\% |
| 4804.11.00 | Unbleached kraftliner. | 10\% | 10\% |
| 4804.19.00 | Other kraftliner. | 10\% | 10\% |
| 4804.21.00 | Unbleached sack kraft paper in rolla or sheets, uncoated. | 10\% | 10\% |


| Tariff No. | Tariff Description | Susp <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 4804.29 .00 | Other sack kraft paper in rolla or sheets, uncoated. | 10\% | 10\% |
| 4804.31 .00 | Other kraft paper and paperboard weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less, unbleached in rolls or sheets, uncoated. | 10\% | 10\% |
| 4804.39.00 | Other kraft paper and paperboard weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less, in rolls or sheets, uncoated. | 10\% | 10\% |
| 4804.41.00 | other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$, unbleached, in rolls or sheets, uncoated. | 5\% | 5\% |
| 4804.42.00 | Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$, bleached uniformiy throughout the mass and of which more than 95\% by weight of the total fibre content consists of wood fibrea obtained by a chemical process, in rolls or sheets, uncoated. | 5\% | 5\% |


| Tariff No. | Tariff Description | suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 4804.49.00 | Other kraft paper and paperboard weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than $225 \mathrm{~g} / \mathrm{m}^{2}$, bleached, in rolls or sheets, uncoated. | 5* | 5\% |
| 4804.51.00 | Other kraft paper and paperboard weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more, unbleached, in rolls or sheets, uncoated. | 5\% | 5\% |
| 4804.52.00 | other kraft paper and paperboard weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more, bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process, in rolls or sheets, uncoated. | 5\% | 5\% |
| 4804.59.00 | other kraft paper and paperboard weighing $225 \mathrm{~g} / \mathrm{m}^{2}$ or more, bleached, in rolls or sheets, uncoated. | $5 \%$ | 5\% |
| 4805.10.00 | Semi-chemical fluting paper (corrugating medium). | 10\% | 10\% |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 4805.21 .00 | Multi-ply paper and paperboard with each layer bleached, in rolls or sheets, uncoated. | $5 \%$ | 5\% |
| 4805.22.00 | Multi-ply paper and paperboard with only one outer layer bleached, in rolls or sheets, uncoated. | 5\% | 5\% |
| 4805.23.00 | Multi-ply paper and paperboard having three or more layers, of which only the two outer layers are bleached, in rolls or gheets, uncoated. | 5\% | 58 |
| 4805.29.00 | other multi-ply paper and paperboard, in rolls or sheets, uncoated. | 5\% | 5\% |
| 4805.50.00 | Felt. paper and paperboard, in rolla or sheeta, uncoated. | 10\% | 108 |
| 4805.60 .00 | Other paper and paperboard, weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less, in rolls or sheets, uncoated. | 10\% | 10\% |
| 4805.70.00 | other paper and paperboard, weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ but less than | 5\% | 5\% |



more than $10 \%$ by weight of the total
fibre content consists of such fibres
weighing more than $120 \mathrm{~g} / \mathrm{m}^{2}$. but not
more than $150 \mathrm{~g} / \mathrm{m}^{2}$.
for writing, printing or other graphic
purposes, not containing fibres
obtained by a mechanical process or of
which not more than $10 \%$ by weight of
the total fibre content consists of

| THIRD schedule (Contd.) |  |  |  | $\begin{aligned} & Z \not Z \\ & \infty \\ & \infty \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |  |
| 4810.21 .00 | such fibres weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ in rolls or sheets, coated. <br> Light-weight coated paper of a kind used for writing, printing or other graphic purposes, of which more than 108 by weight of the total fibre content consists of fibres obtained by a | 10\% | 10\% | \% |
| 4810.29.00 | other paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than $10 \%$ by weight of the total fibres content consista of fibrea obtained by a mechanical process, in rolls or sheets. | 10\% | 10\% |  |
| 4810.31 .00 | Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mase and of which more than 95 : by weight of the total fibre content consists of | 10\% | 10\% |  |
|  |  |  |  | 8 |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 4810.32.00 | wood fibres obtained by a chemical process, and weighing $150 \mathrm{~g} / \mathrm{m}^{2}$ or less. Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, bleached uniformly throughout the mass and of which more than $95 \%$ by weight of the total fibre content consists of wood fibres obtained by a chemical process and weighing more than | 5\% | 5\% |
| 4810.39.00 | $150 \mathrm{~g} / \mathrm{m}^{2}$, in rolls or sheets, coated. other kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes, in rolls or sheets, coated. | $5 \%$ | 5\% |
| 4810.91 .00 | other paper and paperboard, multi-ply in rolis or sheets, coated. | 5\% | 5\% |
| 4810.99.00 | Other paper and paperboard, coated, in rolls or sheeta. | 5\% | 5\% |
| 4811.10 .00 | Tarred, bituminised or asphalted paper | 10\% | 108 |


| Tariff No. | Tariff Description | susp <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 4811.21 .00 | and paperboard, in rolls or sheets other goods of heading No. 48.03, 48.09, 48.10 and 48.18. <br> Self-adhesive paper and paperboard, in rolls or sheets other than goods of heading $48.03,48.09,48.10$ or 48.18 . | 108 | 108 |
| 4811.29 .00 | Other gummed or adhesive paper and paperboard in rolle or sheets other than goods of heading 48.03, $48.09,48.10$ or 48.18 . | 10\% | 10\% |
| 4811.31.00 | Bleached paper and paperboard, coated, impregnated or covered with plastics weighing more than $150 \mathrm{~g} / \mathrm{m}^{2}$ in rolls or sheets, other than goods of heading No. 48.03, 48.09, 48.10 or 48.18. | 10\% | 10\% |
| 4811.40 .00 | Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or | 10\% | 10\% |



THIRD SCHEDULE (COnta*)


| Tariff No. | Tariff Description | suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 4819.10.00 | cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 mm or cut to size or shape. Cartons, boxes and cases of corrugated paper or paperboard, of a kind used in offices, shops or the like, | 5\% | 5\% |
| 4819.20 .00 | Folding cartons, boxes and cases, of non-corrugated paper or paperboard. | 5\% | 5* |
| 4819.30 .00 | sacks and bags, having a base of a width of 40 cm or more, of paper or paperboard. | 5\% | 5\% |
| 4819.40 .00 | other sacks and bags, including cones, of paper, paperboard, or cellulose wadding. | 5\% | 5\% |
| 4819.50 .00 | other packing containers, including record sleeves, of paper or paperboard. | 5\% | 5\% |
| 4819.60.10 | Box files, of paper, or paperboarde | 5\% | 5\% |

819.60 .10 Box files, of paper, or paperboarde

5\%
5\%

```
THIRD SCHEDULE (COntd.)
```

| Tariff No. | Tariff Description |
| :--- | :--- | :--- | :--- |

## THIRD SCKEDULS (Conta.)

| Tariff NO. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 4821.10 .00 | Paper or paperboard labels of all kinds, printed. | 5\% | 5\% |
| 4821.90 .00 | other paper and paperboard labels of all kinds. | 5\% | 5\% |
| 4823.20.00 | Filter paper and paperboard. | 5\% | 5\% |
| 4823.40.00 | Rolls, sheets and dials, printed for aelf-recording apparatus of paper, paperboard or cellulose wadding. | 5\% | 5\% |
| 4823.51 .00 | Other paper and paperboard, of a kind used for writing, printing or other graphic purposes, printed, embossed or perforated. | 5\% | 5\% |
| 4823.59.00 | other paper and paperboard of a kind used for writing, printing or other graphic purposes. | 5\% | 5\% |
| 4823.60.00 | Traya, dishes, platea, cups and the like, of paper or paperboard. | 5\% | 5\% |
| 4823.70.90 | Other moulded or pressed articles, of paper pulp. | 5\% | 5\% |
| 4823.90.00 | Other paper, paperboard, | 5\% | 5\% |





| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 5205.14 .00 | decitex (exceeding 43 metric number but not exceeding 52 metric number). single cotton yarn, of uncombed fibres, containing $85 \%$ or more by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). | 70\% | 5\% |
| 5205.15.00 | Single cotton yarn, of uncombed fibres, containing $85 \%$ or more by weight of cotton measuring leas than 125 decitex (exceeding 80 metric number). | 708 | 58 |
| 5205.21 .00 | Single cotton yarn, of combed fibrea, containing 85\% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number). | $70 \%$ | 5\% |
| 5205.22.00 | Single cotton yarn, of combed fibres, containing 85\% or more by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 | 70\% | 5\% |

decitex but not less than 232.56

```
THIRD SCHEDULE (Contd.)
```



TEIRD SCBEDULE (Contd.)

| Tariff NO. | Tariff Description | Suspen <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 5205.27.00 | Single cotton yarn, of combed fibres, containing 85\% or more by weight of cotton measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number). | 70\% | 5\% |
| 5205.28.00 | Single cotion yarn, of combed fibres, containing $85 \%$ or more by weight of cotton measuring less than 83.33 decitex (exceeding 120 metric number). | 70\% | 5\% |
| 5205.31.00 | Multiple cotton (folded) or cabled yarn of uncombed fibres containing $85 \%$ or more by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). | 708 | 5\% |
| 5205.32.00 | Multiple cotton (folded) or cabled yarn of uncombed fibrea containing 85\% or more by weight of cotton measuring per single yarn less than 714.29 | 70\% | 5\% |


| Tariff No. | Tariff Description | Susp <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
|  | decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per aingle yarn). |  |  |
| 5205.33 .00 | Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 85\% or more by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). | 70\% | 5\% |
| 5205.34.00 | Multiple cotton (filded) or cabled yarn of uncombed fibres, contalning 85\% or more by weight of cotton measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per aingle yarn). | 70\% | 5\% |
| 5205.35.00 | Multiple cotton (folded) or cabled yarn | 70\% | 5\% |


| Tariff No. | Tariff Description | Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
|  | of uncombed fibres, containing $85 \%$ or more by weight of cotton meanuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn). |  |  |
| 5205.41 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by welght of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). | 70\% | 5\% |
| 5205.42.00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). | 70\% | 5\% |
| 5205.43.00 | Multiple cotton (folded) or cabled yarn of combed fibree, containing $85 \%$ or more | 708 | 58 |

(folded) or cabled
$70 \%$
58
of combed fibree, containing $85 \%$ or more

| THIRD SCHEDULE (Contd.) |  |  |  | $\begin{aligned} & z \\ & \infty \\ & \infty \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Taxiff NO. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |  |
|  | by weight of cotton measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). |  |  |  |
| 5205.44 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by weight of cotton measuring per gingle yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn). | 70\% | 5\% | \% |
| 5205.46 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing $85 \%$ or more by weight of cotton measuring per single yarn less than 125 decitex but not leas than 106,38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn). | 70\% | 5\% |  |
|  |  |  |  | 5 |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 5205.47 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by weight of cotton measuring per single yarn less than 106.38 decitex but not leas than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per aingle yarn). | 70\% | 5\% |
| 5205.48 .00 | Multiple cotton (folded) or cabled yarn of combed fibres, containing 85\% or more by weight of cotton, measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn). | 70\% | 5\% |
| 5206.11.00 | Single cotton yarn of uncombed fibres containing less than $85 \%$ by weight of cotton, meaguring 714.29 decitex or more (not exceeding 14 metric number). | $70 \%$ | 5\% |
| 5206.12.00 | Single cotton yarn of uncombed fibres containing less than $85 \%$ by weight of | 70\% | 5\% |


| Tariff No. | Tariff Description | suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
|  | cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number). |  |  |
| 5206.13.00 | Single cotton yarn of uncombed fibres containing less than $85 \%$ by weight of cotton, measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number). | 70\% | 5\% |
| 5206.14.00 | Single cotton yarn of uncombed fibres containing less than $85 \%$ by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number). | 70\% | 5\% |
| 5206.15.00 | Single cotton yarn of uncombed fibres containing less than $85 \%$ by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number). | $70 \%$ | 5\% |


|  | Suspended Duty |  |  |
| :---: | :---: | :---: | :---: |
| Tarift No. | Tariff Description | Amount provided | Amount Imposed |
| 5206.21.00 | Single cotton yarn of combed fibres containing less than $85 \%$ by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number). | 70\% | 5\% |
| 5206.22 .00 | Single cotton yarn of combed fibres containing less than 85\% by weight of cotton, measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number). | 70\% | 5\% |
| 5206.23.00 | Single cotton yarn of combed fibres containing lese than 85\% by weight of cotton, measuring less than 232.56 decitex but not less than 192,31 decitex (exceeding 43 metric number but not exceeding 52 metric number). | 70\% | 5\% |
| 5206.24.00 | single cotton yarn of combed fibres containing leas than $85 \%$ by weight of cotton, measuring less than 192.31 decitex but not less than 125 decitex | 70\% | 5\% |

## THIRD SCHEDULE (COntd.)



| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
|  | $85 \%$ by weight of cotton, measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per aingle yarn). |  |  |
| 5206.34.00 | Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85\% by weight of cotton measuring per single yarn less than 192.31 decitex but not leas than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn). | 70\% | 5\% |
| 5206.35.00 | Muitiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85\% by weight of cotton, measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn). | 70\% | 5\% |
| 5206.41 .00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing legs than | 70\% | 5\% |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
|  | 85. by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). |  |  |
| 5206.42 .00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than $85 \%$ by weight of cotton measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). | 70\% | 5\% |
| 5206.43.00 | Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85 \% by weight of cotton measuring per aingle yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn). | 70\% | 5\% |



## THIRD SCHEDULE (Contd.)



## THIRD SCBEDULE (Contd.)

| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposea |  |
| :---: | :---: | :---: | :---: | :---: |
| 5402.42 .00 | metre of nylon or other polyamides. other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of polyesters, partially oriented. | 70\% | 5\% |  |
| 5402.43 .00 | Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of other polyesters. | 70\% | 5\% | 3 |
| 5402.49 .00 | other yarn, single, untwisted or with a twist not exceeding 50 turns per metre. | 70\% | 5\% | 菏 |
| 5402.51.00 | Other yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides. | 70\% | 5\% |  |
| 5402.52 .00 | other polyster yarn, single, with a twist exceeding 50 turns per metre. | 70\% | 5\% |  |
| 5402.59 .00 | other yarn of other synthetic filament yarn. | 70\% | 5\% |  |
| 5402.61 .00 | other yarn, multiple (folded) or cabled of nylon or other polyamides. | 70\% | 5\% |  |
| 5402.62.00 | Other yarn multiple (folded) or | 70\% | 5\% |  |


| Tariff No. | Tariff Description | Suspe <br> Amount provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 5402.69.00 | cabled, of polyesters. other eynthetic filament yarn, multiple (folded) or cabled. | 70\% | 5\% |
| 5403.10.00 | High tenacity yarn of viecose rayon. | 708 | 5\% |
| 5403.20.00 | Artificial filament textured yarn. | 70\% | 5 |
| 5403.31 .00 | other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre. | 70\% | 5\% |
| 5403.32.00 | other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre. | 70\% | 5\% |
| 5403.33.00 | Other yarn, single, of cellulose acetate. | 70\% | 5\% |
| 5403.39.00 | Other artificial filament yarn, single. | 708 | 5\% |
| 5403.41.00 | Other yarn, multiple (folded) or cabled, of viscose rayon. | 70\% | 5\% |
| 5403.42 .00 | Other yarn, multiple (folded) or cabled, of celluloae acetate. | 70\% | 5\% |
| 5403.49 .00 | other artificial filament yarn, multiple (folded) or cabled. | 70\% | 5\% |
| 5404.10 .00 | Synthetic monofilament, of 67 decitex | 70\% | 58 |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposea |
| :---: | :---: | :---: | :---: |
| 5404.90.00 | or more and of which no cross-sectional dimension exceeds 1 mm . <br> Strip and the like of zynthetic textile materials of an apparent width not exceeding 5 mm . | 70\% | 5\% |
| 5405.00.00 | Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm ; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm . | 70\% | 5\% |
| 5406.10.00 | synthetic filament yarn (other than sewing thread) put up for retail sale. | 70\% | N11 |
| 5406.20.00 | Artificial filament yarn (other than sewing thread) put up for retail sale. | 70\% | Nil |
| 5508.10.10 | Sewing thread of synthetic staple fibres not put up for retail aale. | 70\% | 5\% |
| 5508.10.90 | Sewing thread of synthetic staple fibres, put up for retail sale. | 70\% | Nil |
| 5508.20.10 | sewing thread of artificial staple | 70\% | 5\% |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 5509.11 .00 | fibres not put up for retail sale. Single yarn containing $85 \%$ or more by weight of staple fibres of nylon or other polyamides not put up for retail sale. | 70\% | 5\% |
| 5509.12 .00 | Multiple (folded) or cabled yarn containing 85\% or more by weight of staple fibres of nylon or other polyamides. | 708 | 5\% |
| 5509.21 .00 | Single yarn containing $85 \%$ or more by weight of polyester staple fibres. | 70\% | 5\% |
| 5509.22 .00 | Multiple (folded) or cabled yarn containing 85\% or more by weight of polyester staple fibres. | 70\% | 5\% |
| 5509.31 .00 | Single yarn containing 85\% or more by weight of acrylic or modacrylic staple fibres. | 70\% | 5\% |
| 5509.32 .00 | Multiple (folded) or cabled yarn containing 85\% or more by weight of acrylic or modacrylic staple fibres | 70\% | 5\% |

## THIRD SCHEDULE (COnta,

| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 5509.41 .00 | Single yarn containing 85\% or more by weight of synthetic staple fibres. | 70\% | 5\% |
| 5509.42 .00 | Multiple (folded) or cabled yarn containing 858 or more by weight of synthetic staple fibres. | 70\% | 5\% |
| 5509.51 .00 | other yarn of polyester staple fibres, mixed mainly or solely with artificial ataple fibres. | 708 | 5\% |
| 5509.52.00 | Other yarn of polyester staple fibrea, mixed mainly or solely with wool or fine animal hair. | 70\% | 5\% |
| 5509.53 .00 | other yarn of polyester ataple fibres, mixed mainly or solely with cotton. | 708 | 58 |
| 5509.59 .00 | Other yarn of polyester staple fibres. | 70\% | 5\% |
| 5509.61 .00 | other yarn of acrylic or modacrylic staple fibrea, mixed mainly or solely with wool or fine animal hair. | 70\% | 5\% |
| 5509.62 .00 | Other yarn of acrylic or modacrylic staple fibrea, mixed mainly or solely with cotton. | 708 | 5\% |

THIRD SCHEDULE (Contd.)

| Tariff No. | Tariff Description | suspe <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 5509.69 .00 | Other yarn of acrylic or modacrylic staple fibres. | 70\% | 5\% |
| 5509.91 .00 | Other yarn, mixed mainly or solely with wool or fine animal hair. | 70\% | 5\% |
| 5509.92.00 | Other yarn, mixed mainly or solely with cotton. | 70\% | 5 \% |
| 5509.99 .00 | Other yarn of synthetic staple fibres, not put up for retail sale. | 70\% | 58 |
| 5510.11 .00 | Single yarn, of artificial staple fibres containing 85 or more by weight of artificial staple fibres. | 70\% | 5\% |
| 5519.12 .00 | Multiple (folded) or cabled yarn containing 858 or more by weight of artificial staple fibres. | 70\% | 5\% |
| 5510.20 .00 | Other yarn, mixed mainly or solely with wool or fine animal hair. | 70\% | 58 |
| 5510.30 .00 | Other yarn, mixed mainly or solely with cotton. | 708 | 5\% |
| 5510.90 .00 | other yarn of artificial staple fibres, not put up for retail sale. | 708 | 58 |


| Tariff No. | Tariff Description | Susp <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 5511.10 .00 | Yarn (other than sewing thread) of synthetic staple fibres, containing 85\% or more by weight of such fibres. | 70\% | 5\% |
| 5511.20 .00 | Yarn (other than sewing thread) of synthetic ataple fibres, containing less than 85 by weight of such fibres. | 70\% | 5\% |
| 5511.30 .00 | Yarn (other than sewing thread) of artificial staple fibres. | 70\% | 5\% |
| 5605.00.00 | Metallised yarn, whether or not gimped, belng textile yarn, or strip or the like of heading No. 54.04 or 54.05 , combined with metal in the form of thread, strip or powder or covered with metal. | 70\% | 5\% |
| 5606.00.00 | cimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn. | 70\% | 5\% |
| 5608.11 .00 | Made up fishing nets of man-made | 5\% | 5\% |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
|  | textile materials. |  |  |
| 5608.90.10 | Made up fishing nets of textile materials. | 5\% | 5\% |
| 6401.10 .00 | Waterproof footwear with outer soles and uppers of rubber or of plastics, incorporating a protective metal toe-cap | 108 | 5\% |
| 6401.91 .00 | Other waterproof footwear with outer soles and uppers of rubber or plastics, covering the knee. | 10\% | 5\% |
| 6401.92.00 | Other waterproof footwear with outer soles and uppers, of rubber or plastics, covering the ankle but not covering the | 10\% | 5\% |
| 6401.99 .00 | other waterproof footwear with outer soles and uppers, of rubber or plastics. | 10\% | 5\% |
| 6402.12 .00 | Ski-boots, cross-country ski footwear and snowboard boots. | 10\% | 5\% |
| 6402.19.90 | other sports footwear with outer soles and uppers, of rubber or of plastics. | 10\% | 5\% |
| 6402.20.00 | other footwear with upper straps or thongs assembled to the sole by means | 10\% | 5\% |


| Tariff No. | Tariff Description | susp <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
|  | of pluga. |  |  |
| 6402.30.00 | other footwear, incorporating a protective metal toe-cap. | 10\% | 5* |
| 6402.91.00 | other footwear with outer soles and uppers, of rubber or plastics, covering the ankle. | 10\% | 5\% |
| 6402.99.00 | Other footwear with outer soles and uppers, of rubber or plastics. | 10\% | 5\% |
| 6403.12 .00 | Ski-boots, crose-country ski footwear and snowboard boots. | 10\% | 5\% |
| 6403.19.90 | Other sports footwear with outer soles, of rubber, plastics, leather or composition leather and uppers of leather. | 10\% | 5\% |
| 6403.20 .00 | Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe. | 10\% | 5\% |
| 6403.30 .00 | Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap. | 10\% | 5\% |
| 6403.40.00 | Other footwear, incorporating a | 10\% | 5\% |


|  |  |  |
| :--- | :--- | :--- |


| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount Imposed |  |
| :---: | :---: | :---: | :---: | :---: |
| 6405.20.00 | or composition leather. Other footwear with uppers of textile materials. | 10\% | 5\% |  |
| 6405.90 .00 | Other footwear. | 10\% | 5\% |  |
| 7210.20.00 | flat-rolled products of iron, or nonalloy steel, plated or coated with lead, including terne-plate of a width of 600 mm or more. | 58 | 5\% |  |
| 7210.61 .00 | Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more, clad, plated or coated with aluminium zine alloys. | 5\% | 58 | 帯 |
| 7210.69.00 | Other flat-rolled products of iron or non-alloy eteel, of a width of 600 mm or more, clad, plated or coated with aluminum. | 5\% | 5\% |  |
| 7210.70,00 | Flat-rolled products of iron or nonalloy steel, of a width of 600 mm or more painted, varnished or coated with plastics. | 10\% | 10\% |  |

THIRD SCHEDULE (Contd.)

| Tariff No. | Tariff Description | Suspe <br> Anrount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 7210.90.00 | Other flat-rolled producta of iron or non-alloy steel, of a width of 600 mm or more, clad, plated, or coated. | 5\% | 5\% |
| 7217.10.00 | Wire of iron or non-alloy steel, not plated or coated, whether or not polished. | 5\% | 5\% |
| 7217.20.00 | Wire of iron or non-alloy steel, plated or coated with zinc. | 5* | 5\% |
| 7217.30.00 | wire of iron or non-alloy steel, plated or coated with other base metals. | 5\% | 5\% |
| 7217.90.00 | Other wire of iron or non-alloy steel. | 5\% | 5\% |
| 7304.10.00 | Line pipe of a kind used for oil or gas pipelines, seamless, of iron (other than cast iron) or steel. | 10\% | 10\% |
| 7305.11.00. | Line pipe, of iron or steel, of a kind used for oil or gas pipe lines, longitudinally submerged, arc welded, having internal and external circular | 10\% | 10\% |



| Tariff No. | Tariff Description | Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 7305.39 .00 | and external circular crose- section, the diameter of which exceeds 406.4 mm . Other tubes and pipes of iron or steel, welded, having internal and external circular cross-section, the diameter of which exceeds 406.4 mm . | 10\% | 10\% |
| 7305.90.00 | Other tubes and pipes of iron or steel, having internal and external circular cross-sections, the diameter of which exceeds 406.4 mm . | 10\% | 10\% |
| 7306.10.00 | Line pipe of a kind used for oil or gas pipelines, of iron or steel. | 108 | 10\% |
| 7306.20 .00 | Casing and tubing of a kind used in drilling for oil or gas, of iron or steel. | 10\% | $10 \%$ |
| 7306.30 .90 | Other tubes, pipes and hollow profilee, of iron or non-alloy steel, non-galvanised. | 10\% | 104 |
| 7306.40 .00 | Tubes, pipes and hollow profiles, other, welded, of circular cross-section, of stainless steel. | 10\% | $10 \%$ |

## THIRD SCHEDULS (Conta*)

| Tariff No. | Tariff Description | Amount <br> Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 7306.50 .90 | Tubes, pipes and hollow profiles, other, non- galvanised, welded, of circular cross-getetion of other alloy steel. | 10\% | 10\% |
| 7306.60.00 | Tubes, pipes and hollow profiles, other, welded, of non-circular cross section. | 10\% | $10 \%$ |
| 7306.90 .00 | Other tubes, pipes and hollow profiles, of iron or steel. | 10\% | 10\% |
| 7409.21 .00 | plates, sheets and strip, of a thickness exceeding 0.15 mm , of copper-zinc base alloys (brase), in coils. | 10\% | $10 \%$ |
| 7409.29.00 | other plates, sheets and strip, of a thickness exceeding 0.15 mm , of brass. | 10\% | 10\% |
| 7409.31 .00 | plates, sheets and strip, of a thickness exceeding 0.15 mm , of bronze, in coila. | 10\% | 10\% |
| 7409.39.00 | other plates, sheets and gtrip, of a thickness exceeding 0.15 mm , of coppertin base alloys (bronze). | 108 | $10 \%$ |
| 7409.40 .00 | Copper plates, sheets and strip, of a | 108 | 10\% |


| HHIRD SCETEDULE (Contd.) |  |  |  |
| :---: | :---: | :---: | :---: |
| Taziff No. | Tariff Description | suspe <br> Amount Provided | Anount Imposed |
| 7409.90 .00 | thicknese exceeding 0.15 mm , of coppernickel allys (cupro-nickel) in copper-nickel-zinc base (nickel silver). <br> Plates, sheets and strip, of a thickness exceeding 0.15 mm of other copper alloye. | 10\% | 10\% |
| 7604.21 .00 | Hollow profiles of aluminium alloys. | 10\% | 10\% |
| 7604.29 .00 | other bare, rods and profiles of aluminium alloys. | 10\% | 10\% |
| 7606.11 .20 | Other aluminium plates, sheets and strip, rectangular, (including square) enamelled, printed, lithographed, embossed or lacquered, not alloyed. | 10\% | 10\% |
| 7606.12.20 | Other rectangular (including square) plates, sheets and strip of a thickness exceeding 0.2 mm of aluminium alloys, enamelled, printed lithographed, embossed or lacquered. | 10\% | 10\% |
| 7606.92 .20 | Other plates, sheets and strip, in shapes of circles of a thickness exceeding 0.2 mm but less than 7 mm , of aluminium alloys. | 10* | 10\% |


| Taxiff No. | Tariff Description | Suspe <br> Amount: Provided | Anount Imposed |
| :---: | :---: | :---: | :---: |
| 8506.10.00 | Primary cells and primary batteries, of manganese dioxide. | 10\% | 10\% |
| 8506.30.00 | Primary cells and primary batteries, of mercuric oxide. | 10\% | 10\% |
| 8506.40 .00 | Primary cells and primary batteries, of silver oxide. | 10\% | 10\% |
| 8506.50.00 | Primary cells and primary batteries, of Iithium. | 10\% | 10\% |
| 8506.60.00 | Primary cells and primary batteries, of air-zinc. | 10\% | 10\% |
| 8506.80 .00 | Other primary cells and primary batteries. | 10\% | 10\% |
| 8507.10.00 | Lead-acid electric accumulators of a kind used for starting piston engines. | 10\% | 10\% |
| $8702 \cdot 10.12$ | Vehicles (1.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity not exceeding 1500 cc . | 10\% | 10\% |
| 8702.10.13 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder | 10\% | 10\% |

## THIRD SCHEDULS (Contd.)

| Tariff No. | Tariff Description | Suspe <br> Amount Provided | Amount <br> Imposed |
| :---: | :---: | :---: | :---: |
| 8702.10.14 | capacity exceeding 1500 cc but not exceeding 1800 cc . <br> Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), asaembled, of a cylinder capacity exceeding 1800 cc but not exceeding 2000 cc . | 10\% | 10\% |
| 8702.10.15 | Vehicles (i.e. buses), with geating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 cc but not exceeding 2250 cc . | 10\% | 10\% |
| 8702.10.16 | Vehicles (i.e. buses), with seating capacity of 25 passengers or less, (diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2250 cc but not exceeding 2500 cc . | 10\% | $10 \%$ |
| 8702.10 .17 | Vehicles (i.e. buses), with seating capacity of 25 passengers or leas, (diesel or semi-diesel), assembled, | 10\% | 10\% |



| Tarift No. | Tarift Description | Suspen <br> Amount Provided | Amount Imposed |
| :---: | :---: | :---: | :---: |
| 8702.90.15 | capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1500 cc . but not exceeding 1800 cc . <br> Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 1800 cc . but not exceeding 2000 cc . | 10\% | 10\% |
| 8702.90.16 | Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel), assembled, of a cylinder capacity exceeding 2000 cc . but not exceeding 2250 cc . | 10\% | 10\% |
| 8702.90.17 | Vehicles (i.e. buses) with seating capacity of 25 passengers or less, (other than diesel or semi-diesel). | 10\% | 10\% |



```
THIRD SCHEDULE (Contd.)


THIRD SCEEDULE (Contd.)

\begin{tabular}{|c|c|c|c|}
\hline Tariff No. & Tariff Description & \begin{tabular}{l}
Suspe \\
Amount Provided
\end{tabular} & Amount Imposed \\
\hline & ```
compression-ignition internal combustion
piston engine (diesel or semi-diesel)
of a cylinder capacity not exceeding
1000 cc.
``` & & \\
\hline 8703.31 .13 & King cab and double cabin pick-ups. & 10\% & 10\% \\
\hline 8703.31.22 & passenger motor cars, with compressionignition internal combustion piston engine (diesel or semi-diesel). assembled, of a cylinder capacity exceeding 1000 cc , but not exceeding 1500 cc assembled. & 10\% & 10\% \\
\hline 8703.31.23 & King cab and double cabin pick-ups. & 10\% & 10\% \\
\hline 8703.32.12 & Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1500 cc , but not exceeding 1800 cc . & 10\% & 10\% \\
\hline 8703.32.13 & King cab and double cabin pick-ups. & 10\% & 10\% \\
\hline 8703.32.22 & Assembled passenger motor cars, with & 10\% & 10\% \\
\hline
\end{tabular}
\begin{tabular}{|c|c|c|c|c|}
\hline Tariff No. & Tariff Description & \begin{tabular}{l}
Suspe \\
Amount Provided
\end{tabular} & Amount Imposed & \\
\hline & compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 1800 cc , but not exceeding 2000 cc . & & & \\
\hline 8703.32.23 & King cab and double cabin pick-upe. & 10\% & 10\% & \\
\hline 8703.32.32 & \begin{tabular}{l}
Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a eylinder capacity exceeding 2000 cc . \\
but not exceeding 2250 cc .
\end{tabular} & 10\% & 10\% &  \\
\hline 8703.32.33 & King cab and double cabin pick-ups. & 10\% & 10\% & \\
\hline 8703.32.42 & Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2250 cc . but not exceeding 2500 cc . & 10\% & 10\% & \\
\hline 8703.32 .43 & King cab and double cabin pick-ups. & 10\% & 10\% & \\
\hline
\end{tabular}

\section*{TEIRD SCHEDULE (Contd.)}
\begin{tabular}{|c|c|c|c|}
\hline Tariff No. & Tariff Description & \begin{tabular}{l}
Suspe \\
Amount Provided
\end{tabular} & Amount Imposed \\
\hline 8703.33.12 & Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc . but not exceeding 3000 ce . & 10\% & 10\% \\
\hline 8703.33 .13 & King cab and double cabin pick-ups. & 10\% & 10\% \\
\hline 8703.33.22 & Assembled passenger motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel) of a cylinder capacity exceeding 3000 cc . & 108 & 10\% \\
\hline 8703.33.23 & King cab and double cabin pick-ups. & 10\% & 10\% \\
\hline 8704.21.20 & Assembled motor vehicles for the transport of goods with a compressionignition internal combustion engine (diesel or semi-diesel) of a gross vehicle weight not exceeding 3 tonnes. & 10\% & 10\% \\
\hline 8704.21.30 & Assembled motor vehicles for the transport of goods with a compression- & 10\% & 10\% \\
\hline
\end{tabular}

\section*{third schedule (Contd.)}

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

\section*{EXCISE DUTY}
1. Delete all references to the following tariff numbers -
```

    2208.90.30,3605.00.10, 3605.00.20 and 3605.00.30.
    ```
2. Delete the existing rates of excise duty in reapect of the tariff numbers and deacriptions in the first and second columns and substitute the rates of duty reapectively set out in the fourth column -
\begin{tabular}{|c|c|c|c|c|c|}
\hline Taxiff No. & Tariff Description & Quantity or Value & Rate of Excise Duty & \[
\begin{aligned}
& \text { S.I.T.C. } \\
& \text { No. }
\end{aligned}
\] & Onit of Quantity \\
\hline 2202.10 .00 & Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter, or flavoured. & Excisable value & 15\% & 11102100 & Litre \\
\hline 2202.90.00 & other non-alcoholic beverages excluding fruit or vegetable juices of heading No. 20.09. & Excisable value & 15\% & 11102900 & Litre \\
\hline
\end{tabular}

\section*{FOURTA schedunis-(Conta.)}
\begin{tabular}{|c|c|c|c|c|c|}
\hline Tariff No. & Tariff Description & Quantity or Value & Rate of Excise Duty & \[
\begin{aligned}
& \text { S.I.T. } \mathrm{C} \\
& \text { No. }
\end{aligned}
\] & Unit of Quantity \\
\hline 2203.00.10 & stout and porter. & Excisable value & 60\% & 11215010 & Litre \\
\hline 2203.00.20 & Beer of original gravity not exceeding \(1060^{\circ}\). & Excisable value & 95\% & 11239000 & Litre \\
\hline 2203.00.90 & Other beer (including ale) of an original gravity exceeding \(1060^{\circ}\). & \begin{tabular}{l}
Excisable \\
value
\end{tabular} & 954 & 11239000 & Litre \\
\hline 2206.00.30 & \begin{tabular}{l}
Opaque beer \\
(for example Chibuku).
\end{tabular} & Bxcisable value & 15\% & 11223000 & Litre \\
\hline 2206.00.90 & Other fermented beverages; mixtures of Fermented beverages and non-alcoholic beverages not elsewhere specified or included. & Excisable value & 60\% & 11220090 & Litre \\
\hline 2402.20.10 & cigarettes containing tobacco, not exceeding 72 mm in length, including filter tip. & \begin{tabular}{l}
Excisable \\
value
\end{tabular} & 135\% & 12220010 & Kg \\
\hline 2402.20.90 & other cigarettes containing tobacco. & Exciaable value & 135\% & 12220090 & \(\mathbf{K g}\) \\
\hline 2402.90.20 & Other cigarettes & Excisable & 135* & 12231200 & Kg \\
\hline
\end{tabular}


FOURIH SCHEDULE-(Contd.)
\begin{tabular}{|c|c|c|c|c|c|}
\hline Tariff No. & Tariff Description & Quantity or Value & Rate of Excise Duty & \[
\begin{aligned}
& \text { S.I.T.C. } \\
& \text { No. }
\end{aligned}
\] & Unit of Quantity \\
\hline 2710.00.22 & Motor spirit (gasoline) premium. & \begin{tabular}{l}
Excisable \\
value
\end{tabular} & \[
\begin{aligned}
& \text { Per } 1,000 \text { Litre } \\
& \text { e } 20^{\circ} \text { gh. } 13,650
\end{aligned}
\] & 33411200 & Litre \\
\hline 2710.00 .23 & Motor spirit (gasoline) regülar. & Exciaable value & \[
\begin{aligned}
& \text { Per 1,000 Litre } \\
& \text { e } 20^{\circ} \text { sh. } 13,350
\end{aligned}
\] & 33411300 & Litre \\
\hline 2710.00.24 & Jet fuel, spixit type. & Excisable value & \[
\begin{aligned}
& \text { Per } 1,000 \text { litre } \\
& \text { e } 20^{\circ} \text { ah. } 13,650
\end{aligned}
\] & 33412000 & Litre \\
\hline 2710.00.42 & Gas oil (automotive, light amber, for high speed engines). & \begin{tabular}{l}
Exciaable \\
value
\end{tabular} & \[
\begin{aligned}
& \text { Per } 1,000 \text { Litre } \\
& \text { e } 20^{\circ} \mathrm{sh} .7,770
\end{aligned}
\] & 33430200 & Litre \\
\hline 8703.23 .22 & Passenger motor cars, with spark-ignition internal combustion reciprocating piaton engine, assembled, of a cylinder capacity exceeding 1800 cc . but not exceeding 2000 cc . & Excisable value & 10\% & 78123220 & Number \\
\hline 8703.23 .52 & Passenger motor cars, with apark-ignition internal combustion reciprocating piston engine, assembled, of a cylinder capacity & \[
\begin{aligned}
& \text { Excisable } \\
& \text { value }
\end{aligned}
\] & \(20 \%\) & 78123520 & Number \\
\hline
\end{tabular}

\begin{tabular}{|c|c|c|c|c|c|}
\hline Tariff No. & Tariff Description & Quantity or Value & Rate of Excise Duty & \[
\begin{aligned}
& S, I+T, C . \\
& \text { No. }
\end{aligned}
\] & Onit of Quantity \\
\hline
\end{tabular}
3. Insert the following new tariff numbers, tariff descriptions, rates of excise duty, S.I.T.C. numbers and units of quantity in their numerical order -
\begin{tabular}{|c|c|c|c|c|c|}
\hline Tariff No. & Tariff Description & Quantity or Value & Rate of Excise Duty & \[
\begin{aligned}
& \text { S.I.T.C. } \\
& \text { No. }
\end{aligned}
\] & Onit of Quantity \\
\hline 2106.90.50 & Powdered beer. & Excisable value & 15\% & \(112330 \% 0\) & Kg. \\
\hline 2208.90.30 & Alcoholic juice beverages (Alco pops) & Excisable value & 60\% & 11249030 & Litre \\
\hline 2208.90.40 & other undenatured ethyl alcohol of an alcoholic gtrength by volume of less than 80\% and other spirits and other spirituous beverages in containers holding 2 L or less. & \[
\begin{aligned}
& \text { Excisahle } \\
& \text { vaiue }
\end{aligned}
\] & Per proof litre ehe. 100.00 or 65\% & 11249040 & \begin{tabular}{l}
Proof \\
litre
\end{tabular} \\
\hline
\end{tabular}
    (Replacement of the First Schedule to the Value Added Tax Act, Cap: 476)
    Delete the Firgt Schedule and ingert the following -
        EIRST SCHEDULE
        RATES OE TAX
        PART I
Subject to Parts II and III of this Schedula and Part B of the Fifth schedule, the rate of
tax referred to in section 6 shall be 16 per cent of the taxable value.
    EART IT
The taxable goods listed below shall be charged tax at the rate of 10 percent of the taxable
value -
Tariff No. Tariff Description
1507.10 .00
1508.10 .00
1509.10 .00
1511.10 .00 \(\quad\) Ground-nut oil, crude.
```


## FIFTH SCEBDULE (Contd.)

```
Tariff No. Tariff Description
```

1511.90 .10
1511.90 .20
1512.11 .10
1512.11 .20
1512.19.10
1512.19 .20
1512.21 .00
1512.29 .00
1513.11.00
1513.19.00
1513.21 .10
1513.21 .20
1513.29.10
1513.29.20
1515.11 .00

Crude olein.
Crude stearin.
Sunflower seed oil, crude.
Safflower seed oil, crude.
Other sunflower seed oil and fractions thereof, refined, but not chemically modified.
Other safflower seed ofl and fractions thereof, refined, but not chemically modified.
Cotton seed oil, crude, whether or not gossypol has been removed.
Other cotton-seed oil and fractions thereof, refined, but not chemically modified.
Coconut (copra) oil, crude.
Other coconut (copra) oll and fractions thereof, refined, but not chemically modified.
Palm kernel oil, crude.
Babassu oil, crude.
Other palm kernel oil, and fractions thereof, refined, but not chemically modified.
Other babassu oil, and fractions thereof, refined, but not chemically modified.
Linseed oil, crude.

```
Tariff No. Tariff Description
1515.19.00 Other lingeed oil and its fractions, refined, but not chemically modified.
1515.21.00 Maize (corn) oil, crude.
1515.29.00
1515.30.00 Castor oil and its fractions, whether or not refined, but not chemically
1515.40.00 Tung oil and its fractions, whether or not refined, but not chemically
1515.50.00 Sesame oil and its fractions, whether or not refined, but not chemically
1515.60.00
1515.90.10
1515.90.90
1701.11.10
1701.11.90
1701.12.00
Other maize (corn) oil and its fractione, refined, but not chemically
modified.
modified.
    modified.
```

1515.60 .00
1515.90.10
1515.90 .90
1701.11.10
1701.11.90
1701.12 .00

```
    Sesame oil and its fractions, whether or not refined, but not chemically modified.
Jojoba oil and its fractions, whether or not refined, but not chemically modified.
Hemp-seed oil and its fractions, whether or not refined, but not chemically modified.
Other ixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified.
Jaggery, not contalning added flavouring or colouring matter, in solid form.
Other raw cane sugar, not containing flavouring or colouring matter, in solid form.
Raw beet sugar not containing added flavouring or colouring matter, in
```




```
Tariff No. Tariff Description
\begin{tabular}{|c|c|}
\hline & any material other than paper, paperboard or textilea, with any side exceeding 255 mm . \\
\hline 3808.40.00 & Disinfectants. \\
\hline 4406.10 .00 & Railway or tramway sleepers (cross-ties) of wood, not impregnated. \\
\hline 4406.90 .00 & Other railway or tramway sleepers (cross-ties) of wood. \\
\hline 5608.11 .00 & Made up fishing nets of man-made textile materials. \\
\hline 5608.90 .10 & Nade up fishing nets of other textile materials. \\
\hline 6810.99.10 & Railway sleepers of cement, of concrete or of artificial stone, whether or not reinforced. \\
\hline 7313.00.10 & Barbed wire, of iron or steel. \\
\hline 7317.00 .20 & Other nails (excluding hook and roofing nails), of iron or steel. \\
\hline 8201.10 .00 & Spades and shovels. \\
\hline 8201. 20.00 & Forks, \\
\hline 8201.30 .00 & Mattocke, ploke, hoes and rakes. \\
\hline 8201.40 .00 & Axes, bill hooks and similar hewing tools. \\
\hline 8201.50 .00 & Secateurs and similar one-handed pruners and shears (including poultry shears). \\
\hline 8201.60.00 & Hedge shears, two-handed pruning shears and similar two-handed shears. \\
\hline 8201.90.10 & Blanks and similar unfinished hand tools without the handles. \\
\hline 8201.90.90 & Other hand tools of a kind used in agriculture, horticulture and forestry. \\
\hline 8202.91.00 & Straight saw bladen, for working metal. \\
\hline
\end{tabular}
```

```
PIPMH ScHEDULE (Contd.)
    pliers (including cutting pliers), pincers, tweezerg and similar tools.
8203.20.00
8203.30.00
8203.40.90
8204.11.00
8204.12.00
8204.20.00
8205.10.00
8205.20.00
8205.30.00
8205.40.00
8205.60.00
8205.70.00
8205.80.00
8205.90.00
8206.00.00
8311.30.00 Coated rods and cored wire, of bage metal, for soldering, brazing or
welding by flame.
```

8202.99.00 Other saw blades.

```
```

8203.10.00 Files, rasps and similar hand tools.

```
```

```
8203.10.00 Files, rasps and similar hand tools.
```

```
Tariff No. Tariff Description
Metal cutting ahears and gimilar hand tools.
Pipe-cutters, bolt croppers and similar hand tools.
Hand-operated spanners and wrenches, non-adjustable.
Hand-operated spanners and wrenches, adjustable.
Interchangeable spanner aockets, with or without handles.
Drilling, threading or tapping tools.
Hammers and sledge hammers.
planes, chisels, gouges and similar cutting tools for working wood.
screwdrivers.
Blow lamps.
Vices, clamps and the like.
Anvils; portable forges; hand or pedal-operated grinding wheels with
frameworks.
Sets of articles of two or more of the articles of heading No. 82.05.
Toola of two or more of the goods of heading Nos. 82.02 to 82.05, put up in
sets for retail sale.
```




| 8413.81 .10 | Hydraulic ram water powered pumps (hydrame). |
| :---: | :---: |
| 8413.81 .90 | Other pumps. |
| 8414.10 .00 | Vacuum pumpe. |
| 8414.20.00 | Hand- or foot-operated air pumps. |
| 8414.40 .00 | Air compressors mounted on a wheeled chassis for towing. |
| 8414.59 .00 | Other fans of an output exceeding 125W. |
| 8414.80.00 | other air pumps, compressors and ventilating or recycling hoods incorporating a fan. |
| 8416.10.00 | Furnace burnere for liquid fuel. |
| 8416.20.00 | Other furnace burners, including combination burners. |
| 8416.30.00 | Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances. |
| 8416.90 .00 | Parts of furnace burners, mechanical stokers, grates, ash dischargers and similar appliances. |
| 8417.10.00 | Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals. |
| 8417.80 .00 | Other industrial or laboratory furnaces and ovens, including incinerators; non-electric. |
| 8417.90.00 | parta of non-electric industrial or laboratory furnaces and ovens, including incinerators. |
| 8419.32 .00 | Dryers for wood, paper pulp, paper or paperboard, non-domestic. |

```
FIFTH SCREDULE (Contd.)
\begin{tabular}{|c|c|}
\hline 8419.39.00 & Other dryers for the treatment of materials other than agricultural products, non-domestic. \\
\hline 8419.40 .00 & Distilling or rectifying plant, non-domestic. \\
\hline 8419.50.00 & Heat exchange units, non-domestic. \\
\hline 8419.60.00 & Machinery for liquefying air or other gases, non-domestic. \\
\hline 8419.81.00 & Other machinery, plant and equipment for making hot drinks or for cooking or heating food, non-domestic. \\
\hline 8419.89 .00 & Other machinery, plant or laboratory equipment for the treatment of materials by a process involving a change of temperature, non-domestic. \\
\hline 8419.90.00 & Parts of non-domestic machinery, plant or laboratory equipment, for the treatment of materials by a process involving a change of temperature; parts of non-electric instantaneous or storage water heaters. \\
\hline 8420.10 .00 & Calendering or other rolling machines. \\
\hline 8420.91 .00 & Cylinders for calendering or other rolling machines. \\
\hline 8420.99 .00 & Other parts for calendering or other rolling machines. \\
\hline 8421.11 .00 & Cream separators. \\
\hline 8421.19 .90 & Other centrifuges, including centrifugal dryers. \\
\hline 8421.91 .00 & Parts of centrifuges, including centrifugal dryers. \\
\hline 8421.99 .90 & Parts of filtering or purifying machinery and apparatus, for liquida or gases, excluding parts auitable for filters for internal combustion engines. \\
\hline
\end{tabular}
\begin{tabular}{|c|c|}
\hline 8422.19 .00 & Dish washing machines other than household type. \\
\hline 8422. 20.00 & Machinery for cleaning or drying bottles or other containers. \\
\hline 8422.30.00 & Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsulating bottlea, jars, tubee and similar containers; machinery for aerating heverages. \\
\hline 8422.40 .00 & Other packing or wrapping machinery (including heat-shrink wrapping machinery). \\
\hline 8422.90 .90 & Parts of machinery for cleaning or drying bottles or other containers; parts of machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; parts of machinery for capsulating bottles, jars, tubes and similar containers; parts of other packing or wrapping machinery (including heat-shrink wrapping machinery); parts of machinery for aerating beverages. \\
\hline 8424.20.00 & Spray guns and mimilar appliances. \\
\hline 8424.30.00 & Steam or sand blasting machinea and similar jet projecting machines. \\
\hline 8424.90.00 & parts of mechanical appliances for projecting, dispersing or spraying liquids or powdera; parts of fire extinguiehers, spray guns and similar appliances; parts of steam or sand blasting machines and similar jet projecting machines. \\
\hline 8429.11 .00 & Track laying bulldozers and angledozers, self propelled. \\
\hline 8429.19 .00 & Other bulldozers and angledozers, self-propelled. \\
\hline 8429.20.00 & Graders and lavellers, self-propelled. \\
\hline
\end{tabular}
\begin{tabular}{|c|c|}
\hline 8429.30.00 & Scrapers, self-propelled. \\
\hline 8429.40 .00 & Tamping machines and road rollers, self-propelled. \\
\hline 8429.51.00 & Front-end shovel loaders, self-propelled. \\
\hline 8429.52 .00 & Mechanical shovels, excavators and shovel loaders with a \(360^{\circ}\) revolving superstructure. \\
\hline 8429.59 .00 & Other mechanical shovels, excavators and shovel loaders, Belf-propelled. \\
\hline 8430.10 .00 & Pile-drivers and pile-extractors. \\
\hline 8430.31 .00 & Coal or rock cutters and tunnelling machinery, self-propelled. \\
\hline 8430.39 .00 & Other coal or rock cutters and tunnelling machinery. \\
\hline 8430.41 .00 & Other boring or sinking machinery, self-propelled. \\
\hline 8430.49 .00 & Other boring or sinking machinery. \\
\hline 8430,50.00 & Other machinery, for moving, grading, levelling, ecraping, excavating, tamping, compacting, and extracting earth, minerals or ores, self-propelled. \\
\hline 8430.61 .00 & Tamping or compacting machinery, not self-propelled. \\
\hline 8430.62 .00 & Scrapers, not gelf-propelled. \\
\hline 8430.69.00 & Other machinery, for moving, grading, levelling, excavating and extracting earth, minerals or ores, not self-propelled. \\
\hline 8431.41 .00 & Buckets, shovels, grabs and grips of machinery of heading Nos. 84.26, 84.29 or 84.30. \\
\hline 8431.42 .00 & Bulldozer or angledozer blades of machinery of heading Nos, 84.26, 84.29 or 84.30. \\
\hline
\end{tabular}

```

FIFTH sckEDULS (Contd.)

```
```

```
Tariff No. Tariff Description
```

```
Tariff No. Tariff Description
    or drink, other than parts of machinery for the extraction or preparation of
    or drink, other than parts of machinery for the extraction or preparation of
    animal or fixed vegetable fate or oila.
    animal or fixed vegetable fate or oila.
8439.10.00
8439.10.00
8439.20.00
8439.20.00
8439.30.00
8439.30.00
8439.91.00
8439.91.00
8439.99.00
8439.99.00
8440.10.00
8440.10.00
8440.90.00
8440.90.00
8441.10.90
8441.10.90
8441.20.00
8441.20.00
8441.30.00 Machines for making cartons, boxes, cases, tubes, drums or similar
8441.30.00 Machines for making cartons, boxes, cases, tubes, drums or similar
8441.40.00
8441.40.00
8441.80.00
8441.80.00
8441.90.00
8441.90.00
8442.10.00
8442.10.00
    Machinery for making pulp of fibrous cellulosic material.
    Machinery for making pulp of fibrous cellulosic material.
    Machinery for making paper or paperboard.
    Machinery for making paper or paperboard.
    Machinery for finishing paper or paperboard.
    Machinery for finishing paper or paperboard.
    Parts of machinery for making pulp of fibrous cellulosic material.
    Parts of machinery for making pulp of fibrous cellulosic material.
    Parts of machinery for making or finishing paper or paperboard.
    Parts of machinery for making or finishing paper or paperboard.
    Bcok-binding machinery, including book-sewing machines.
    Bcok-binding machinery, including book-sewing machines.
    Parts of book binding machinery, including book-sewing machines.
    Parts of book binding machinery, including book-sewing machines.
    Other cutting machines excluding apparatus for cutting photographic prints on
    Other cutting machines excluding apparatus for cutting photographic prints on
    paper or paperboard mounts for photographs.
    paper or paperboard mounts for photographs.
    Machines for making bags, sacks or envelopes of paper pulp, paper
    Machines for making bags, sacks or envelopes of paper pulp, paper
    or paperboard.
    or paperboard.
    containers, other than by moulding, of paper pulp, paper or paperboard.
    containers, other than by moulding, of paper pulp, paper or paperboard.
Machines for moulding articles in paper pulp, paper or paperboard.
Machines for moulding articles in paper pulp, paper or paperboard.
Other machinery for making up paper pulp, paper or paperboard.
Other machinery for making up paper pulp, paper or paperboard.
Parts of machinery for making up paper pulp, paper or paperboard, including
Parts of machinery for making up paper pulp, paper or paperboard, including
parts of cutting machines of all kinds.
parts of cutting machines of all kinds.
8442.10.00 Phototype-setting and composing machines other than machine tools of
8442.10.00 Phototype-setting and composing machines other than machine tools of
    heading Nos. 84.56 to 84.65.
```

    heading Nos. 84.56 to 84.65.
    ```
```

    Hachines for making cartons, boxes, cases, tubes, drums or similar
    ```
```

    Hachines for making cartons, boxes, cases, tubes, drums or similar
    ```
\(\qquad\)
Tariff No. Tariff Description
\begin{tabular}{|c|c|c|}
\hline 8442.20.00 & Machinery, apparatus and equipment other than machine tools of heading Nos. 84.56 to 84.65 , for type-setting or composing by other processes, with or without founding device. & \\
\hline 8442.30.00 & Other machinery, apparatus and equipment other than machine tools of heading Nos. 84.56 to 84.65 , for type founding, preparing or making printing blocks, plates, cylinders or other printing components. & \\
\hline 8442.40.00 & parts of machinery, apparatus and equipment excluding parts of machine tools of heading Nos. 84.56 to 84.65 , for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components. & 気 0 \\
\hline 8443.11.90 & Offeet printing machinery, reel fed, other than of a kind used in offices and machines of heading No. 84.71. & \% \\
\hline 8443.19.90 & Other offset printing machinery, sheet fed, other than of a kind used in offices. & \\
\hline 8443.21 .90 & Other letter press printing machinery other than machines of heading No. 84.71, reel fed, other than of a kind used in offices. & \\
\hline 8443.29.90 & Other letter press printing machinery, other than of a kind used in offices and machines of heading No. 84.71. & \\
\hline 8443.30.90 & Other flexographic printing machinery, other than machinery of a kind used in offices and machines of heading No. 84.71. & \\
\hline 8443.40.00 & Gravure printing machinery other than machines of heading No. 84.71. & \\
\hline
\end{tabular}

\section*{Tariff No. Tariff Description}

\begin{tabular}{ll} 
Tariff No. & Tariff Description \\
8446.29 .00 & Other looms for weaving fabrics of a width exceeding \(30 \mathrm{cm}\). , shuttle type. \\
8446.30 .00 & \begin{tabular}{l} 
Weaving machines (locms) for weaving fabrics of a width exceeding 30 cm,
\end{tabular} \\
8447.11 .00 & Chuttleless type.
\end{tabular}
\begin{tabular}{|c|c|}
\hline 8448.41.00 & Shuttles. \\
\hline 8448.42.00 & Reeds for looms, healds and healdframes. \\
\hline 8448.49.00 & Other parts and accessories of weaving machines (looms) or of their auxiliary machinery. \\
\hline 8448.51 .00 & Sinkers, needles and other articles used in forming stitches. \\
\hline 8448.59 .00 & Other parts and accessories of knitting machines, etitch-bonding and machines for making gimped yarn, tulle, lace, embroidery, trimminge, braid or net and machines for tufting; parts and accessories of their auxiliary machinery. \\
\hline 8449.00 .00 & Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats. \\
\hline 8450.20 .10 & Unassembled household or laundry-type washing machines including machines which both wash and dry, each of a dry linen capacity exceeding 10 kg . \\
\hline 8450.20 .90 & Assembled or partly assembled household or laundry-type washing machines including machines which both wash and dry, each of a dry linen capacity exceeding 10 kg . \\
\hline 8450.90 .00 & Parts of household or laundry-type washing machines, including machines which both wash and dry. \\
\hline 8451.10 .00 & Dry-cleaning machines. \\
\hline 8451.29.00 & Drying machines, each of a dry linen capacity exceeding 10 kg . \\
\hline
\end{tabular}
Tariff No. Tariff Description
\begin{tabular}{|c|c|}
\hline 8451.30.00 & Ironing machines and presses (including fusing presses). \\
\hline 8451.80 .10 & Wringer \(B\), mangles, shaker tumblers. \\
\hline 8451.80.90 & Other machinery (other than machines of heading No. 84.50) for dressing, finishing, coating or impregnating textile yarne, fabric or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings. \\
\hline 8452.21.00 & Automatic sewing machine units other than book sewing machine units and the household type. \\
\hline 8452.29.00 & Other sewing machinee other than book-sewing machines. \\
\hline 8452.30.00 & Sewing machine needles. \\
\hline 8452.40 .00 & Furniture, bases and covers for sewing machines and parts thereof. \\
\hline 8452.90.00 & Other parts of sewing machines. \\
\hline 8453.10.00 & Machinery for preparing, tanning or working hides, akins or leather. \\
\hline 8453.20.00 & Machinery for making or repairing footwear other than sewing machines. \\
\hline 8453.80.00 & Other machinery for making or repairing other articles of hides, skins or leather other than sewing machines. \\
\hline 8453.90 .00 & parts of machinery for preparing, tanning or working hides, skins or leather; parts of machinery for making or repairing footwear or other articles of hides, akins or leather, other than sewing machines. \\
\hline 8454. 10.00 & Convertera of a kind used in metallurgy or in metal foundries. \\
\hline 8454.20 .00 & Ingot moulds and lades, of a kind used in metallurgy or in metal \\
\hline
\end{tabular}
```

Tariff No. Tariff Description
foundries.
8454.30.00
8454.90.00
8455.10.00
8455.21.00
8455.22.00
8455.30.00
8455.90.00
8456.10.00
8456.20.00
8456.30.00
8456.91.00
8456.99.00
8457.10.00
8457.20.00
8457.30.00

```

Tariff Description
foundries.
Casting machines of a kind used in metallurgy or in metal foundries. Parts of converters, ladles, ingot moulds and casting machines, of a
kind used in metallurgy or in metal foundries.
Tube mills for metals.
Hot or combination hot and cold metal rolling mills.
Cold metal rolling milla.
Rolls for metal rolling mills.
Other parts for metal rolling mills.
Machine tools for working any material by removal of material, operated by laser or other light or photon beam processes.
Machine tools for working any material by removal of material, operated by ultrasonic processes.
Machine toola for working any material by removal of material, operated by electro-discharge processes.
Machine tools for dry-etching patterns on semi conductor materials.
Machine tools for working any material by removal of material, by electrochemical, electron beam, ionic-beam or plasma arch processes.
Machining centres for working metal,
Unit construction machines (single station) for working metal. Multi-station transfer machines for working metal.
\begin{tabular}{|c|c|}
\hline 8458.11 .00 & Horizontal lathes (including turning centres) for removing metal, numerically controlled. \\
\hline 8458.19 .00 & Other horizontal lathes (including turning centres) for removing metal. \\
\hline 8458.91.00 & other lathes (including turning centres) for removing metal, numerically controlled. \\
\hline 8458.99 .00 & Other lathes (including turning centres) for removing metal. \\
\hline 8459.10.00 & Way-type unit head machines other than lathes (including turning centrea) for removing metal. \\
\hline 8459.21 .00 & Other drilling machines, other than lathes (including turning centres) numerically controlled. \\
\hline 8459.29 .00 & Other drilling machines, other than lathes (including turning centres) for removing metal. \\
\hline 8459.31 .00 & Other boring-milling machines, other than lathea (including turning centres) numerically controlled. \\
\hline 8459.39 .00 & other boring-milling machines, other than lathes (including turning centres) for removing metal. \\
\hline 8459.40.00 & Other boring machines other than lathes (including turning centres). \\
\hline 8459.51.00 & Milling machines, other than lathes (including turning centres) knee-type, numerically controlled. \\
\hline 8459.59 .00 & Other milling machines, knee-type, other than lathea (including turning centrea) for removing metal. \\
\hline
\end{tabular}
\begin{tabular}{|c|c|}
\hline 8459.61 .00 & Other milling machines, other than lathes (including turning centres) numerically controlled. \\
\hline 8459.69.00 & other milling machines, other than lathes (including turning centres) for removing metal. \\
\hline 8459.70.00 & other threading or tapping machines, other than lathes (including turning centres) for removing metal. \\
\hline 8460.11 .00 & Flat-surface grinding machine, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm , numerically controlled. \\
\hline 8460.19 .00 & Other flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at leagt 0.01 mm . \\
\hline 8460.21 .00 & Other grinding machines other than gear grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 man, numerically controlled. \\
\hline 8460.29.00 & Other grinding machines other than gear grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm . \\
\hline 8460.31 .00 & Sharpening (tool or cutter grinding) machines, numerically controlled. \\
\hline 8460.39 .00 & Other sharpening (tool or cutter grinding) machines. \\
\hline 8460.40 .00 & Honing or lapping machines. \\
\hline 8460.90.00 & Other machine tools for deburring, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing \\
\hline
\end{tabular}
\begin{tabular}{|c|c|}
\hline & products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84,61 . \\
\hline 8461.10.00 & Planing machines for working metals or cermeta. \\
\hline 8461.20 .00 & Shaping or slotting machines for working metals or cermets. \\
\hline 8461.30 .00 & Broaching machines for working metals or cermete. \\
\hline 8461.40 .00 & Gear cutting, gear grinding or gear finishing machines for working metals or cermetz. \\
\hline 8461.50.00 & Sawing or cutting-off machines for working metals or cermets. \\
\hline 8461.90.00 & other machine tools working by removing metal or cermets, not elsewhere specified or included. \\
\hline 8462.10.00 & Forging or die-stamping machines (including presses) and hamers for working metal or metal carbides. \\
\hline 8462.21 .00 & Bending, folding, atraightening or flattening machines fincluding presses) for working metal or metal carbides, numerically controlled. \\
\hline 8462.29.00 & Other bending, folding, straightening or flattening machines (including presses) for working metal or metal carbides. \\
\hline 8462.31 .00 & Shearing machines (including presses), other than combined punching and shearing machines, for working metal or metal carbides, numerically controlled. \\
\hline 8462.39.00 & Other shearing machines (including presses), other than combined punching and shearing machines for working metal or metal carbides. \\
\hline
\end{tabular}

Tariff No.
\begin{tabular}{|c|c|}
\hline 8462.41 .00 & Punching or notching machines, (including presses), including combined punching and shearing machines for working metal or metal carbides, numerically controlled. \\
\hline 8462.49 .00 & other punching or notching machines (including presses), including combined punching and shearing machines for working metal or metal carbides. \\
\hline 8462.91 .00 & Hydraulic presses for working metal or metal carbides. \\
\hline 8462.99.00 & Other presses for working metal or metal carbides. \\
\hline 8463.10.00 & Draw-benches for barg, tubes, profiles, wire or the like for working metal or cermets, without removing metal. \\
\hline 8463.20.00 & Thread rolling machines for working metal or cermets, without removing metal. \\
\hline 8463.30.00 & Machines tools for working wire. \\
\hline 8463.90.00 & Other machine-tools for working metal or cermets, without removing material. \\
\hline 8464.10.00 & Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. \\
\hline 8464.20.00 & Grinding or polishing machines for working atone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass. \\
\hline 8464.90.00 & other machine-tools for working atone, ceramics, concrete, asbestos-cement o like mineral materials or for cold working glasa. \\
\hline 8465.10.00 & Machines for working wood, cork, bone, hard rubber, hard plastics or similar \\
\hline
\end{tabular}


\begin{tabular}{|c|c|}
\hline 8467.99.00 & Other parts of tools for working in the hand, hydraulic or with self contained non-electric motor. \\
\hline 8468.10.00 & Hand-held blow pipes for soldering, brazing or welding other than those of heading No. 85.15 . \\
\hline 8468.20.00 & Other gas-operated machinery and apparatus other than those of heading No. 85.15 for soldering, brazing or welding. \\
\hline 8468.80.00 & other machinery and apparatus for soldering, brazing or welding, other than machinery and apparatus of haading No. 85.15. \\
\hline 8468.90.00 & Parts of machinery and apparatus for soldering, brazing or welding other than parts of machinery and apparatus of heading No. 85.15. \\
\hline 8474.10.00 & Hachinery for sorting, screening, separating or washing earth, stone, ores or other mineral substances, in solid form. \\
\hline 8474.20.00 & Crushing or grinding machines for earth, stone, ores or other mineral substances, in solid form. \\
\hline 8474.31 .00 & Concrete or mortar mixers. \\
\hline 8474.32.00 & Machines for mixing mineral substances with bitumen. \\
\hline 8474.39.00 & Other mixing and kneading machines for earth, etone, ores or other mineral substances, in solid form. \\
\hline 8474.80.00 & Machinery for agglomerating, haping or moulding solid mineral fuels, ceramic paste, unhardened cemente, plastering materials or other mineral products in powder or paste form; machines for forming foundry \\
\hline
\end{tabular}
\begin{tabular}{ll} 
Tariff No. & Tariff Description \\
8474.90 .00 & \begin{tabular}{l} 
moulds of sand. \\
Parts of machinery for sorting, screening, separating, washing, \\
crushing, grinding, mixing or kneading earth, stone, ores or other mineral \\
substances, in solid forms; parts of machinery for agglomerating, shaping or \\
moulding solid mineral fuels, ceramic paste, unhardend cements, plastering \\
materials or other mineral products in powder or paste form; parts of
\end{tabular} \\
machines for forming foundry moulds of sand.
\end{tabular}
\begin{tabular}{|c|c|}
\hline & rubber or plastics or for the manufacture of rubber or plastic products. \\
\hline 8477.51.00 & Other machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tuben. \\
\hline 8477.59 .00 & Other machinery for moulding or otherwise forming rubber or plastice. \\
\hline 8477.80.00 & Other machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in chapter 84. \\
\hline 8477.90.00 & Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in chapter 84. \\
\hline 8478.10.00 & Machinery for preparing or making up tobacco not elaewhere specified or included in Chapter 84. \\
\hline 8478.90.00 & Parts of machinery for preparing or making up tobacco, not elsewhere specified or included in Chapter 84. \\
\hline 8479.10 .00 & Machinery for public works, building or the like, not elsewhere specified or ineluded in Chapter 84. \\
\hline 8479.20.00 & Machinery for the extraction or preparation of animal or fixed vegetable fats or oila, not elsewhere epecified or included in Chapter 84. \\
\hline 8479.30.00 & Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood \\
\hline
\end{tabular}
```

Tariff No.
Tariff Description
8479.81.00
8479.90.00 Parts of machines and mechanical appliances having individual functions, not
elsewhere specified or included in Chapter 84.
8480.10.00
8480.20.00
8480.30.00
8480.41.00
8480.49.00
8480.50.00
8480.60.00
8480.71.00
8480.79.00
8501.10.10
8501.10.90
8501.20.10
8501.20.90
8501.31.10 Other unassembled DC motors and DC generators (excluding generating
sets), of an output not exceeding 750 W.

```

\section*{Kould bases.}
```

Moulding boxes for metal foundry.
Moulding patterns.
Injections or compression type moulds for metal or metal carbides. other moulds for metal or metal carbides.
Moulds for glass.
Moulde for mineral materials.
Injections or compresaion type moulds for rubber or plastics.
Other moulds for rubber or plastics.
Unassembled motors of an output not exceeding 37.5 W .
Assembled or partiy assembled motor of an output not exceeding 37.5 W .
Unassembled Universal AC/DC motors of an output exceeding 37.5 W .
Assembled or partly assembled univeraal AC/DC motors of an output exceeding 37.5 W.
Other unassembled DC motors and DC generators (excluding generating seta), of an output not exceeding 750 W .

```
Tariff No. Tariff Description
\begin{tabular}{|c|c|}
\hline 8501.31.90 & Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output not exceeding 750 W . \\
\hline 8501.32.10 & Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 750 W . but not exceeding 75 kW . \\
\hline 8501.32.90 & Other assembled or partly assembled DC motors and DC generators (excluding generating sets), of an output exceeding 750 W . but not exceeding 75 kW . \\
\hline 8501.33.10 & Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 75 kW . but not exceeding 375 kW . \\
\hline 8501.33.90 & Other asambled or partly assembled DC motors and DC generators fexcluding generating sets), of an output exceeding 75 kW . but not exceeding . 375 kW . \\
\hline 8501.34,10 & Other unassembled DC motors and DC generators (excluding generating sets), of an output exceeding 375 kW . \\
\hline 8501.34.90 & Other assembled or partly assembled DC motors and DC generators (excluding generating seta), of an output exceeding 375 kN . \\
\hline 8501.40 .10 & Other unassembled AC motors, single-phase. \\
\hline 8501.40.90 & Other assembled or partly assembled AC motors, single-phase. \\
\hline 8501.51.10 & Other unassembled AC motors, multi-phase, of an output not exceading 750 W. \\
\hline 8501.51 .90 & Other assembled or partly assembled AC motora, multi-phase, of an outp \\
\hline
\end{tabular}
```

FIFWH SCHEDULE (Conta.)

```
Tariff No. Tariff Description
            exceeding 750 W.
8501.52.10 Other unassembled AC motors, multi-phase, of an output exceeding 750 W
    but not exceeding 75 kW.
8501.52.90 Other assembled or partly assembled AC motors, multi-phase, of an output
    exceeding 750 W but not exceeding 75 kW.
8501.53.10 Other unassembled AC motors, multi-phase, of an output exceeding 75 kW.
8501.53.90 Other assembled or partly assembled AC motors, multi-phase, of an output
    exceeding 75 kw.
8501.61.00 AC generators (alternators) excluding generating seta, of an output not
    exceeding 75 kVA.
8501.62.00 AC generators (alternators) excluding generating gets, of an output exceeding
    75 kVA but not exceeding }375\mathrm{ kVA.
8501.63.00 AC generators (alternators) excluding generating sets, of an output exceeding
    375 kVA but not exceeding 750 kVA.
8501.64.00 AC generators (alternators) excluding generating sets, of an output exceeding
    750 kVA.
8502.11.00 Generating sets with compression-ignition internal combustion piston
    engines (diesel or semi-diesel engines), of an output not exceeding
    75 kVA.
8502.12.00 Generating sets with compression-ignition internal combustion piston
    engines (diesel or semi-diesel engines), of an output exceeding 75
```

|  | kVA but not exceeding 375 kVA. |
| :---: | :---: |
| 8502.13 .00 | Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines), of an output exceeding 375 kVA . |
| 8502.20 .00 | Generating sets with spark-ignition internal combustion piston engines. |
| 8502.31 .00 | wind powered generating sets. |
| 8502. 39.20 | Other unassembled DC generating sets. |
| 8502.39.30 | Assembled or partly assembled solar DC generating sets. |
| 8502.39.90 | Other assembled or partly assembled DC generating sets. |
| 8502.40.00 | Electric rotary converters. |
| 8503.00.00 | Parts suitable for use solely or principally with electric motors, generators and rotary converters. |
| 8504.10.00 | Ballasts for discharge lamps or tubes. |
| 8504.21 .00 | Liquid dielectric transformere having a power handling capacity not exceeding 650 kVA . |
| 8504.22 .00 | Liquid dielectric transformers having a power handling capacity exceeding 650 kVA but not exceeding $10,000 \mathrm{kVA}$. |
| 8504.23.00 | Liquid dielectric transformers having a power handling capacity exceeding $10,000 \mathrm{kVA}$. |
| 8504.31 .00 | Other transformers having a power handing capacity not exceeding 1 kVA. |
| 8504.32.00 | other transformers having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA . |

fIFTH SCAEDULE (Contd.)

Tariff No. Tariff Description

| 8504.33.00 | Other transformers having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA . |
| :---: | :---: |
| 8504.34.00 | Other transformers having a power handling capacity exceeding 500 kVA . |
| 8504.40.00 | Static converters. |
| 8504.50.00 | other inductors. |
| 8504.90.00 | Parts of electrical transformers, static converters and inductors. |
| 8505.11 .00 | Permanent magnets and articles intended to become permanent magneta after magnetisation, of metal. |
| 8505.19 .00 | other permanent magnets and articles intended to recome permanent magnets after magnetisation. |
| 8505.20.00 | Electro-magnetic couplings, clutches and brakes. |
| 8505.30.00 | Electro-magnetic lifting heads. |
| 8505.90.00 | Electro-magneta; electro-magnetic or permanent magnet chucks, clampa and similar holding devices; parts of electromagnets, permanent magnets and permanent magnet workholders. |
| 8506.10.00 | Primary cells and primary batteriea, of manganese dioxide. |
| 8506.30.00 | Primary cella and primary batteries, of mercuric oxide. |
| 8506.40.00 | Primary cells and primary batteries, of silver oxide. |
| 8506.50.00 | Primary cells and primary batteries, of lithium. |
| 8506.60 .00 | Primary cella and primary batteries, of Air-zinc. |
| 8514.10.00 | Industrial or laboratory electric resistance heated furnaces and ovens. |


| 8514.20.00 | Industrial or laboratory induction or dielectric furnaces and ovens. |
| :---: | :---: |
| 8514.30.00 | Other industrial or laboratory electric furnaces and ovens. |
| 8514.40 .00 | Other industrial and laboratory induction or dielectric heating equipment. |
| 8514.90.00 | Parts for industrial or laboratory electric furnaces and ovens, and industrial or laboratory induction or dielectric heating equipment. |
| 8515.11 .00 | glectric soldering irons and guns. |
| 8515.19 .00 | Other electric brazing or aoldering machines and apparatus. |
| 8515.21 .00 | slectric machines and apparatus for resistance welding of metal, fully or partly automatic. |
| 8515.29 .00 | Other electric machines and apparatus for resistance welding of metal. |
| 8515.31 .00 | Electric machines and apparatus for arc (including plasma arc) welding of metal, fully or partly automatic. |
| 8515.39.00 | Other electric machines and apparatus for arc (including plasma arc) welding of metals. |
| 8515.90 .00 | Parts of electric, laser or other light or photon beam, ultrasonic, electron baam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus; parts of electric machines and apparatus for hot apraying of metals or cermeta. |
| 8530.10 .00 | Electrical signalling, safety or traffic control equipment for railways or tramways other than those of heading No. 86.08. |
| 8530.80,00 | Other equipment for electrical signalling, safety or traffic control |


|  | other than those of heading No.86.08. |
| :---: | :---: |
| 8530.90 .00 | Parts of electrical signalling, safety or traffic control equipment other than parts of goods of heading No.86.08: |
| 8601.10 .00 | Rail locomotives powered from an external source of electricity. |
| 8601.20 .00 | Rail locomotives powered by electric accumulatorg. |
| 8602.10 .00 | Diesel-electric rail locomotives. |
| 8602.90 .00 | Other rail locomotives and locomotive tenders. |
| 8603.10.00 | Self-propelled railway or tranway coaches, vans and trucks, other than railway or tramway maintenance or service vehiclis, powered from an external source of electricity. |
| $8603.90 .00$ | Other self-propelled railway or tramway coaches, yans and trucks, other than railway or tramway maintenance or service vehicles. |
| 8604.00.00 | Railway or tramway maintenance or service vehicles, whether or not selfpropelled (for example, workshops, cranes, ballast tampers, trackiiners, testing coaches and track inspection vehicles). |
| 8605.00 .00 | Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled, excluding railway or traraway maintenance or service vehicles. |
| 8606.10 .00 | Railway tank wagons and the like, not self propelled. |
| 8606.20.00 | Insulated or refrigerated railway or tramway vans and wagons, not self-propel |


| 8606.30.00 | led, other than tank wagons and the like. <br> self-discharging railway or tramway vans and wagons, not self-propelled, other than insulated or refrigerated railways or tramway vans and wagons including tank wagons and the like. |
| :---: | :---: |
| 8606.91 .00 | Railway or tramway goods vans and wagons, not self-propelled, covered and closed. |
| 8606.92.00 | Railway or tramway goods vans and wagons, not self-propelled, open, with non-removable sidea of a height exceeding 60 cm . |
| 8606.99 .00 | Other railway or tramway goods vans and wagons, not self-propelled. |
| 8607.11 .00 | Driving bogies and bissel-bogies. |
| 8607.12 .00 | Other bogies and biasel-bogies. |
| 8607.19 .00 | Axles, wheels and parts thereof; parts of bogies and bissel bogies. |
| 8607.21 .00 | Air brakes and parts thereof, of railway or tramway locomotives or rolling stock. |
| 8607.29,00 | Other brakes and parta thereof, of railway or tramway locomotives or rolling stock. |
| 8607.30,00 | Hooks and other coupling devices, buffers, and parts thereof, of railway or tramway locomotives or rolling stock. |
| 8607.91 .00 | Other parts of railway or tramway locomotives. |
| 8607.99.00 | Other parts of rolling- stock. |
| 8608.00.00 | Railway or tramway track fixtures and fittings; mechanical (including |

```
FIFIH scEEDULE (Contd.)
```

| Tariff No. | Tariff Description |
| :---: | :---: |
|  | electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations, airfielda; parts of the foregoing. |
| 8609.00 .00 | Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport. |
| 8701. 30.00 | Track-laying tractors. |
| 8803.10 .00 | Propellers and rotors and parta thereof for aircraft. |
| 8803.20.00 | Under-carriages and parts thereof for aircraft. |
| B904.00.00 | Tugs and pusher crafts. |
| 8905.10.00 | Dredgers. |
| 8905.20 .00 | Floating or submersible drilling or production platformb. |
| 8905.90.00 | Other light-vessels, fire-floats, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks. |
| 8907.10.00 | Inflatable rafts. |
| 8907.90 .00 | Other floating structures (for example, tanks, coffer-dams, landing-stages, buoys and beacons). |
| 8908.00.00 | Vessels and other floating structures for breaking up. |
| 9405.50.30 | Locowotive and railway rolinng stock lanterns. |

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

## Description of service Rate of tax

Restaurant gervices including bar and beverage 10\%
services, supplied by a restaurant owner or operator.

| Description of service | Rate of tax |
| :--- | :--- |
| Restaurant services including bar and beverage | $10 \%$ |
| services, supplied by a restaurant owner or operator. |  |

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

```
EOURTH SCHEDULE
DESIGNATEO GOODS
\[
(5.2(1))
\]
```

Insert the following tariff number and the corresponding description in item 2 immediately after the tariff number "2106.90.40."

Tariff No. Tariff Description
2106.90.50 Powdered beer.


[^0]:    

[^1]:    Per Sq. m.
    She. 11.00
    or 25\%
    Per Sq. m .
    She. 11.00
    or 25\%
    Per Sq. m.
    Shs. 11.00
    or 25\%
    Per Sq. m.
    shs. 11.00
    or 25\%
    per Sq. m.
    She. 11.00
    or 25\%
    Per Sq. m.
    she. 11.00
    or 25?
    Per Sq. m.
    Shs. 11.00

