

THE FINANCE ACT, 1999

Date of Assent: 10th December, 1999.

Date of Commencement: See Section I.

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

1. This Act may be cited as the Finance Act, 1999 and shall come into operation, or be deemed to have come into operation, as follows - Short title and commencement.

(a) sections 19, 20, 21, 22, 23, 24, 25, 26, 27, 29, 30, 31(a), 31(b)(i), 31(b)(ii), 31(b)(iii), 31(b)(iv), 31(b)(vi), 37 and 39, on the 11th June, 1999;

(b) sections 32, 33, 36, 40(b), 54, 55, 56, 57, 58, 59, 60 and 61, on the 1st July, 1999;

(c) sections 18, 28, 31(b)(v), 44, 45, 46, 47, 48, 49, 50, 51, 52, 69, 70, 102 and 105, on the 1st October, 1999;

(d) sections 2(b)(i), 18A, 68A, 72A, 103, 104A and 105A on the 18th November, 1999.

(e) section 68A on 1st December, 1999.

(f) sections 10, 17, 34, 35, 40(a), 41, 42, 45 and 74, on the 1st January, 2000;

(g) all other sections, on the 10th June, 1999.

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 the word "domestic" and substituting therefor the following new definition -

"domestic", in relation to an article, means an article normally used in the household;

(ii) by inserting the following new definitions in proper alphabetical sequence -

"buying commission" means fees paid or payable by an importer to his agent for the services of representing the importer in the purchase of the goods being appraised;

"country of export", in relation to any goods, means the country from which such goods are shipped to Kenya;

"country of importation" means any country or customs territory into which goods are imported;

"computed value" in relation to any goods, means the value of such goods determined in accordance with Method 5 set out in the Seventh Schedule;

"generally accepted accounting principles" means the broad guidelines or detailed procedures of accounting for the time being generally accepted in a country;

"goods of the same class or kind" means goods which fall within a range of goods produced by a particular industry or industrial sector and includes identical or similar goods;

"identical goods" means goods which -

(i) are the same in all respects, including physical characteristics, quality, and reputation with the goods being appraised, minor differences in appearance notwithstanding;

(ii) are produced in the same country as the goods being appraised; and

(iii) were produced by or on behalf of the person by or on behalf of whom the goods appraised were produced,

but does not include imported goods where engineering, development work, design work, plans or sketches undertaken in Kenya were supplied, directly or indirectly, by the purchaser of those goods free of charge or at a reduced cost for use in the production and sale for export of those goods;

"similar goods" means goods which have similar -

- (a) characteristics;
- (b) components;
- (c) quality and reputation

which make them commercially interchangeable in the performance of functions;

"sufficient information" in relation to the determination of any amount, difference or adjustment, means objective and quantifiable information that establishes the accuracy of the amount, difference or adjustment;

"the price paid or payable", in relation to the sale of goods for export to Kenya, means the aggregate of all payments made or to be made, directly or indirectly, by the purchaser to or for the benefit of the vendor;

"transaction value" means the price paid or payable for imported goods, as determined in accordance with the Seventh Schedule;

(b) in subsection (2) -

(i) by inserting the following new paragraph at the end of paragraph (1) -

(iii) an additional duty of twenty per centum shall be payable in respect of all used refrigerators, air conditioners and similar equipment;

(ii) by inserting the following new paragraph immediately after paragraph (l) -

(m) radios and radio-cassette players or recorders shall be deemed to be unassembled when imported in Completely Knocked-Down form and where, *inter alia* -

(i) the diodes, resistors, transistors and similar components are unmounted;

(ii) the printed circuit boards are unmounted;

(iii) the speaker or speakers are unmounted;

(iv) the knobs are unmounted;

(v) the casings are unassembled; and

(vi) the aerial is unmounted.

3. Section 9 of the Customs and Excise Act is amended by inserting the following new proviso at the end of subsection (2) -

Amendment of section 9 of Cap. 472.

Provided that private operators of transit sheds shall provide to the Commissioner, such security to cover the duties on goods deposited therein as the Commissioner may determine.

4. Section 27 of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (4) -

Amendment of section 27 of Cap. 472.

(5) Where goods entered for transit or transshipment under subsection (1) are not removed from the customs area within a period of thirty days from the date of entry, such goods shall be removed at the expense of the owner to a customs warehouse:

Provided that where goods are entered before arrival at the port of discharge of the aircraft or vessel under subsection (3), the thirty days period shall run from the date the aircraft or vessel commences discharge.

Amendment of
section 34 of
Cap. 472.

5. Section 34 of the Customs and Excise Act is amended in subsection (6) by inserting the new paragraph immediately after paragraph (d) -

(e) the freight charges, if any.

Amendment of
section 37 of
Cap. 472.

6. Section 37 of the Customs and Excise Act is amended by deleting subsection (4) and substituting therefor the following new subsection -

(4) Subject to section 39, all goods entered to be warehoused shall be removed to the warehouse for which they are entered and deposited therein within twenty one days from date of entry, or within such further period, not exceeding twenty-one days, as the Commissioner may allow for bonded warehouses situated away from the port of importation:

Provided that where goods are permitted to be repacked, skipped, bulked, sorted, lotted or packed in accordance with section 33, those goods shall be deposited in the packages in which they were contained when the account thereof was taken.

7. Section 46 of the Customs and Excise Act is amended in subsection (1) by deleting the word "warehoused" appearing immediately before the words "shall be entered" and substituting therefor the word "entered".

Amendment of section 46 of Cap. 472.

8. Section 51 of the Customs and Excise Act is amended by inserting the following new subsection immediately after subsection (3) -

Amendment of section 51 of Cap. 472.

Cap. 486.

(3A) Where the premises, room or enclosed area licensed as a bonded warehouse under this section is owned by a company registered under the Companies Act, it shall be a condition of the licence that the company shall not change its directors except with the prior written approval of the Commissioner.

9. The Customs and Excise Act is amended by inserting the following new section immediately after section 118 -

Insertion of section 118A in Cap. 472.

Retaliatory
imposition of
duties, etc.

118A. The Minister may, by notice in the Gazette, impose on any goods imported into Kenya, such conditions or rates of duty as he may deem necessary to protect Kenya's interest where the country of importation practises unfair or restrictive trade practices on Kenyan goods exported to that country.

Replacement of
section 127B of
Cap. 472.

10. The Customs and Excise Act is amended by repealing section 127B and replacing it with the following new section -

Appraisal of
v a l u e o f
imported goods,
etc.

127B (1) Notwithstanding any other provisions of this Act, where the proper officer or any other person authorized by the Commissioner has reason to believe that the value of imported goods or goods for export or re-exportation is below or above the transaction value, the proper officer or authorized person shall appraise or cause the goods to be appraised in accordance with the methods set out in the Seventh Schedule.

(2) A certificate of the appraised or adjusted value given under the hand of the proper officer or other person authorized by the Commissioner shall be *prima facie* evidence of the value of those goods.

(3) Upon written request, the importer shall be entitled to an explanation, in writing, from the proper officer or person authorized by the Commissioner as to the method applied in appraising the goods pursuant to this section.

(4) Where a dispute arises regarding the decision of the proper

officer or other person authorized by the Commissioner under the foregoing subsections, the importer or other person liable for the payment of duty may appeal to the Commissioner.

(5) The Commissioner shall consider and determine every appeal made under subsection (4) within thirty days from the date of receipt and shall cause his decision thereon to be served upon the appellant specifying reasons therefor.

(6) A person aggrieved by a decision of the Commissioner under subsection (5) may appeal to the High Court within fourteen days.

(7) An importer may remove goods subject to an appraisal under this section from customs authority pending final determination of the value thereof by the proper officer or other person authorised by the Commissioner upon payment of a cash deposit equivalent to the assessed duty, and any excess thereof shall be refunded within thirty days from the date of final determination of duty payable.

(8) The Commissioner shall cause to be kept records of all

administrative and judicial decisions taken under this section in conformity with the Agreement on Customs Valuation.

(9) In this section, the expression "Agreement on Customs Valuation" refers to Article X of the General Agreements on Tariffs and Trade on Customs Valuation signed in Marrakesh, Morocco, on the 15th April, 1994.

Amendment of
section 138 of
Cap. 472.

11. Section 138 of the Customs and Excise Act is amended in paragraph (c) of subsection (2) -

(a) by inserting the words "audio and audiovisual electronic equipment, spare parts, edible vegetable fats and oils," immediately after the words "building materials";

(b) by deleting the proviso and substituting therefor the following new proviso -

Provided that -

(i) an exemption granted under this paragraph shall not exceed fifty percent of the duty payable;

(ii) where maize, wheat, sugar, milk, rice, edible vegetable fats and oils, textiles, new and used clothing and footwear are imported during periods of civil strife, national calamity or disaster declared under any law

for the time being in force, or where they are intended for use in officially recognized refugee camps in Kenya, duty in respect thereof may be remitted in full under this paragraph.

12. The Customs and Excise Act is amended by inserting the following new section immediately after section 166A -

Insertion of section 166B in Cap. 472.

Commissioner may appoint agent.

166B. The Commissioner may, by notice in the Gazette, appoint an agent to perform such of his functions under this Act as he may specify in the notice, subject to such terms and conditions as may be agreed between the Commissioner and such agent.

13. The First Schedule to the Customs and Excise Act is amended -

Amendment of the First Schedule to Cap.472.

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

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

14. The Second Schedule to the Customs and Excise Act is amended in the manner specified in the Third Schedule to this Act.

Amendment of the Second Schedule to Cap.472.

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

Amendment of the Third Schedule to Cap. 472.

(a) in Part A -

(i) by deleting item 8 and substituting therefor the following new item -

8. *Aid Agencies*

(1) Household and personal effects of any kind imported by entitled personnel or their dependants, including one motor vehicle imported or purchased by them prior to clearance through Customs, within ninety days of their first arrival in Kenya or such longer period, not exceeding three hundred and sixty days from the date of arrival, as may be approved by the Treasury in specific cases, where the entitled personnel have not been granted an exemption under item 7(3) of Part A, or item 8(3) of Part B of this Schedule:

Provided that the exemption under this paragraph shall apply -

(i) to entitled personnel who may have arrived for a new contract for a term of not less than two years notwithstanding their previous residential status in Kenya while in execution of another aid project;

(ii) only once in every four years in respect of a motor vehicle where there is an ongoing project;

(iii) to an additional motor vehicle where there is a bilateral agreement between the Government and an aid agency entered into prior to the 10th June, 1999.

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

Provided that customs duty shall be payable at the appropriate rate if the written-off motor vehicle is disposed of locally.

(ii) by inserting the following new paragraph in item 12 -

(6) Exemption under item 12(1)(c) shall be limited to fifty percent of the duty payable.

(iii) by deleting item 29 and substituting therefor the following new item -

29. Kenya Police, National Security Intelligence Service, Administration Police and Kenya Prisons.

Equipment, machinery, uniforms, uniform materials and motor vehicles, including aircraft and vessels imported for the official use of the Kenya Police, National Security Intelligence Service,

Administration Police and Kenya Prisons with the written approval of the Treasury.

(iv) by inserting the following new item immediately after item 36 -

37. New Passports

New passports imported by the Immigration Department with the written approval of the Treasury.

(b) in Part B -

(i) by deleting the words "neither been granted an exemption under this paragraph nor" appearing in item 8(4) and substituting therefor the word "not";

(ii) by deleting the word "and" appearing at the end of paragraph (i) of the proviso to item 8(4) -

(iii) by inserting the following new paragraph in the proviso to item 8(4) -

(iii) where the person has previously been granted an exemption under this paragraph, the exemption shall not apply unless such person has used the goods so imported, in Kenya, for a period of not less than four years.

(iv) by deleting the expression "1999" appearing in item 36 and inserting "2002".

(v) by deleting the expression "%mm" wherever it occurs in item 40 and inserting "%m/m";

(vi) by inserting the following new item -

41. Specialized Ship Loading and Unloading Equipment

Specialised equipment for ship loading and unloading, imported by Gazetted Port Operators and Inland Container Depot Operators, in such quantities as the Commissioner may allow.

(c) in Part C -

(i) by deleting the heading thereto and inserting the following new heading -

GOODS LIABLE TO A MINIMUM RATE OF DUTY OF 5 PERCENT *AD VALOREM* OR 5 PERCENT OF THE SPECIFIC RATE SPECIFIED IN THE FIRST SCHEDULE, WHICHEVER IS THE HIGHER UNLESS OTHERWISE SPECIFIED.

(ii) by inserting the following new item immediately after item 5 -

6. Cold Storage Equipment and Refrigerated Goods Transport Vehicles

Cold storage equipment and refrigerated goods transport vehicles imported or purchased before clearance through

Customs by farmers, upon the written recommendation of the Director of Agriculture, in such quantities as the Commissioner, with the written approval of the Treasury, may allow.

Amendment of the Fifth Schedule to Cap. 472.

16. The Fifth Schedule to the Customs and Excise Act is amended by making the various amendments set out in the Fourth Schedule to this Act in the manner specified therein.

Replacement of the Seventh Schedule to Cap. 472.

17. The Customs and Excise Act is amended by repealing the Seventh Schedule and replacing it with the following new Schedule -

SEVENTH SCHEDULE

(s.127B)

VALUE OF IMPORTED GOODS

The Customs value of imported goods shall be determined through application of the following methods in the sequence indicated except where otherwise stated.

METHOD 1

VALUE OF THE GOODS

The customs value of imported goods shall be the price actually paid or payable for the goods when sold for export to Kenya, adjusted in accordance with the provisions of Appendix B, provided -

(1)(a) that there are no restrictions as to the disposition or use of the goods by the buyer other than restrictions which -

(i) are imposed or required by law;

(ii) limit the geographical area in which the goods may be resold ; or

(iii) do not substantially affect the value of the goods; and

(b) that the price is not subject to some condition or consideration for which a value cannot be determined with respect to the value of the goods being valued.

(c) that no part of the proceeds of any subsequent resale, disposal or use of the goods by the buyer will accrue directly or indirectly to the seller, unless an appropriate adjustment can be made in accordance with the provisions of appendix B; and

(d) that the buyer and seller are not related, or where the buyer and seller are related, that the transaction value is accepted for customs purposes under the provisions of paragraph (2).

(2)(a)(i) In cases where the buyer and the seller are related, within the meaning of Appendix C, the transaction value shall be accepted provided that the relationship did not influence the price.

(ii) Where the customs has grounds for considering that the relationship influenced the price of the goods, it shall communicate the grounds in writing to the importer and shall afford reasonable time for the importer to respond thereto.

(b) The customs shall accept the transaction value in a sale between related persons where the importer demonstrates that such value closely approximates to one of the following occurring at or about the same time:

(i) The transaction value in sales by the same party to unrelated buyers of identical or similar goods sold for export to Kenya.

(ii) The customs value of identical or similar goods as determined under the provisions of method 5.

(iii) The customs value of identical or similar goods as determined under the provisions of method 6.

(c) In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Appendix B and costs incurred by the seller in sales in which the seller and the buyer are not related that are not incurred by the seller in sales in which the seller and the buyer are related.

(d) The tests set forth in paragraph (2)(b) shall be applied at the initiative of the importer and only for comparison purposes.

METHOD 2

TRANSACTION VALUE OF IDENTICAL GOODS

(1)(a) If the customs value of imported goods cannot be determined under the provisions of Method 1, the customs value shall be the transaction value of identical goods sold by other sellers for export to Kenya at or about the same time as the goods being valued.

(b) Under this method, the transaction value of goods shall be -

(i) The transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or shall be used to determine the customs value.

(ii) Where no such sale is found, the transaction value of identical goods sold at a different commercial level or in different quantities adjusted to take account of differences attributable to commercial level or to quantity:

Provided that such adjustments are made on the basis of demonstrated evidence which establishes the reasonableness and accuracy of adjustment, whether the adjustment leads to an increase or a decrease in the value.

(2) Where the cost and charges referred to in paragraph (2) of Appendix B are included in the transaction value, an adjustment shall be made to take account of significant differences in such cost and charges between the imported goods and the identical goods in question arising from differences in distances and mode of transport.

(3) If, in applying this method, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods being valued.

METHOD 3

TRANSACTION VALUE OF SIMILAR GOODS

(1)(a) If the customs value of the imported goods cannot be determined under the provisions of method 1 or 2, the customs value shall be the transaction value of similar goods sold for export to Kenya and exported at or about the same time as the goods being valued.

(b) Under this method, the transaction value shall be determined using -

(i) the transaction value of similar goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued; or

(ii) the transaction value of similar goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity:

Provided that such adjustments are on basis of demonstrated evidence which establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in value.

(2) Where the cost and charges referred to in paragraph (2) of Appendix B are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the similar goods in question arising from differences in distances and modes of transport.

(3) If, in applying this method, more than one transaction value of similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods being valued.

METHOD 4

Where the Customs value of imported goods cannot be determined under the provisions of Method 1, 2 or 3, Methods 5 and 6 may be applied, and the sequence of application shall be reversed at the request of the importer.

METHOD 5**DEDUCTIVE VALUE**

(1)(a) If the imported goods or identical or similar imported goods are sold in Kenya in the same condition as they were imported the customs value of the imported goods under the provisions of this method shall be based on the unit price at which the imported goods or identical or similar goods are sold in the greatest aggregate quantity, at or about the time of importation of the goods being appraised, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:

(i) Either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales of such goods or goods of the same class or kind imported into Kenya;

(ii) The usual costs of transport and insurance and associated costs within Kenya territory;

(iii) Where appropriate, the costs and charges referred to in paragraph (2) of appendix B; and

(iv) The customs duties and other national taxes (Value Added Tax, excise etc.) payable in Kenya by reason of importation or the sales of the goods.

(b) If neither the imported goods nor identical nor similar imported goods are sold at or about the same time of importation as the goods being appraised, the customs value shall, subject to the provisions of paragraph (1)(a) be based on the unit price at which the imported goods or identical or similar imported goods are sold in Kenya in the same condition as imported at the earliest date after importation of the goods

being appraised but before the expiration of ninety days after such importation.

(2) If neither the imported goods nor identical nor similar imported goods are sold in Kenya in the same conditions as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing are sold in the greatest aggregate quantity to persons in Kenya who are not related to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1 (a).

(3) The term "unit price at which goods are sold in the greatest aggregate quantity" means the price at which the greatest number of units is sold in sales to persons who are not related to the persons from whom they buy such goods at the first commercial level after importation at which such sales take place.

METHOD 6

COMPUTED VALUE AS VALUE FOR DUTY

(1) Subject to provisions under this method, the value for customs purposes shall be based on the computed value. The computed value of goods being appraised is the aggregate of amounts equal to:

(a) Subject to paragraph (2), the cost, charges and expenses incurred in respect of, or the value of -

(i) materials employed in producing the goods being appraised; and

(ii) the production or other processing of the goods being appraised and determined in the manner prescribed; and

(b) The amount, determined in the manner prescribed, for profit and general expenses considered together as a whole, that is generally reflected in sales for export into Kenya of goods of the same class or kind as the goods being appraised made by the producer in the country of export.

(2) Without limiting the generality of paragraph (1)(a) the cost, charges, expenses, and value referred to in that paragraph include -

(i) the cost or value of materials and fabrication or other processing employed in producing the imported goods;

(ii) an amount for profit and general expenses equal to that usually reflected in sales of goods of the same class or kind as the goods being appraised which are made by producers in the country of exportation for export to Kenya;

(iii) the cost or value of all other expenses necessary to reflect the adjustment in paragraph (2) of appendix B;

(3) To allow access to any account or other record for the purposes of determining a computed value the importer shall maintain proper books of account, (including sales contract, purchase orders, invoices or agreements) and shall be responsible for the information supplied by the seller of the goods being appraised. However the Commissioner as provided under section 8 of this Act shall verify information supplied by the producer of the goods through the importer in the country of export.

(Appendix A)

(1) If the customs value of the imported goods cannot be determined under the provisions of method 1 through 6, the customs value shall be determined using reasonable means consistent with the principles and general provisions of the World Trade Organization (WTO) Agreement on Customs Valuation and of Article VII of GATT 1994 and on the basis of available data collected by customs or supplied by the importer.

(2) However, no customs value shall be determined under the provisions of this Act on the basis of -

(a) the selling price of identical or similar goods produced in Kenya;

(b) a system which provides for the acceptance for customs purposes the higher of two alternative values;

(c) the price of goods on the domestic market of the country of exportation;

(d) the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of method 6;

(e) the price of goods for export to another country other than Kenya from the country of export;

(f) minimum customs values, or

(g) arbitrary or fictitious values.

(3) If the importer so requests, the importer shall be informed in writing of the Customs value determined under the provisions of this Act and the method used to determine such value.

(Appendix B)

(1) In determining the customs value under the provisions of method 1 of this Schedule there shall be added to the price paid or payable for imported goods:

(a) the following, to the extent they are incurred by the buyer but are not included in the transaction price:

(i) commissions and brokerage, except buying commissions;

(ii) the cost of containers which are treated as being one for customs purposes with the goods in question;

(iii) the cost of packing whether for labour or materials.

(b) The value apportioned as appropriate, of the following goods and services where supplied directly or indirectly by the buyer free of charge or at reduced cost for use in connection with the production and sale for export of the imported goods to the extent that such value has not been included in the transaction value:

- (i) materials, components, parts and similar items incorporated in the imported goods;
 - (ii) tools, dies, moulds and similar items used in the production of the imported goods;
 - (iii) materials consumed in the production of the imported goods, engineering , development, artwork, design work, and plans and sketches undertaken elsewhere than in Kenya and necessary for the production of the imported goods;
- (c) Royalties and licence fees related to the goods being valued payable by the buyer, to the extent that such royalties and fees are not included in the transaction value.
- (d) The value or any part of the proceeds of any subsequent sale, resale, disposal or use of the imported goods that accrues directly or indirectly to the seller;
- (e) The freight cost or the cost of transport of the imported goods to the port of discharge (point of entry);
- (f) the handling charges associated with the transport of the goods to the port or place of importation;
- (g) the cost of insurance to either marine or aviation or overland risk;
- (h) other costs associated to the transport of the imported goods.
- (2) Additions to the price paid or payable shall be made under this Act only on the basis of objective and quantifiable data.
- (3) No additions shall be made to the price paid or payable in determining the customs value except as provided under this Schedule.
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RELATED PERSONS

(1) For the purposes of this Act, persons shall be deemed to be related if -

- (a) They are officers or directors of one another's businesses;
- (b) they are legally recognized partners in business;
- (c) one is an employee of the other;
- (d) one person directly or indirectly owns, controls or holds five percent or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person; or
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.
- (i) one is sole distributor or sole concessionaire, however described, of the other.

18. The Eighth Schedule to the Customs and Excise Act is amended -

Amendment of
the Eighth
Schedule to
Cap. 472.

(a) in Part A, by inserting the following new paragraph -

12. Any goods certified by the Kenya Bureau of Standards as not meeting the standards set by that bureau or declared by a

Cap. 242.

medical officer of health appointed under the Public Health Act, to be hazardous to health.

(b) in Part B, by inserting the following new paragraph -

10. Used motor vehicles, unless there is, in respect of each such vehicle, a certificate of roadworthiness from an officially recognised Government agent of the country of export.

PART III - VALUE ADDED TAX

Amendment of
section 2 of
Cap. 476.

18A. Section 2 of the Value Added Tax Act is amended by inserting the following new definition in its proper alphabetical sequence -

No. 2 of 1995.

"Authority" means the Kenya Revenue Authority established by the Kenya Revenue Authority Act";

Amendment of
section 3 of
Cap. 476.

19. Section 3 of the Value Added Tax Act is amended-

(a) by deleting subsection (3) and substituting therefor the following new subsection -

(3) The Commissioner may -

1999

(a) authorize any other officer appointed under this section to perform any of the functions of the Commissioner under this Act or the regulations, except this subsection; or

(b) subject to the approval of the Board of Directors of the Authority, by notice in the Gazette, appoint such other person as he may determine to perform any of the Commissioner's functions under this Act requiring expert knowledge or skill

subject to such limitations as the Commissioner may think fit.

(b) by inserting the following new subsection immediately after subsection (3) -

(3A). Subject to this Act, every appointment under paragraph (b) of subsection (3) shall be made upon such terms and conditions of service as may be approved by the Board of Directors of the Authority.

(c) in subsections (5) and (6), by inserting the words "or other person appointed under subsection (3)" immediately after the words "Every authorized officer" wherever they occur.

20. Section 11 of the Value Added Tax Act is ended-

Amendment of
section 11 of
Cap. 476.

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

(1A). No input tax shall be deducted under subsection (1) unless a registered person is in possession of -

(a) a tax invoice issued under paragraph (1) of the Seventh Schedule; or

(b) a customs entry duly certified by the proper officer and a receipt for the payment of tax; or

(c) a customs receipt and a certificate signed by the Commissioner of Customs and Excise stating the amount of tax paid, in the case of goods purchased from a customs auction; or

(d) an import declaration form duly certified by an authorized officer and proof of payment of the tax, in the case of imported taxable services.

(b) by inserting the following new subsection immediately after subsection (2) -

(2A). Where excess input tax is payable under subsection (2), a registered person shall lodge a claim for the amount payable within twelve months from the date the tax became payable, or such longer period, not exceeding twenty-four months, as the Commissioner may allow.

(c) by deleting subsection (3A).

21. Section 12 of the Value Added Tax Act is amended-

Amendment of section 12 of Cap 476.

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

(1) When on the date he becomes registered, a person -

(a) has in stock goods on which tax has been paid and which are intended for use in making taxable supplies; or

(b) has constructed a building or civil works or has purchased assets for use in making taxable supplies,

such person may, within thirty days, claim relief from the tax shown to have been paid on goods in stock or on the construction of such buildings or civil works or the purchase of such assets:

Provided that such buildings or civil works are constructed, or such goods or assets are purchased within the twelve months immediately preceding registration, or within such period, not exceeding twenty-four months, as the Commissioner may allow.

(b) by deleting the expression "or (2)" appearing in subsections (3) and (4);

(c) by deleting subsection (2); and

(d) by renumbering subsections (3) and (4) as subsections (2) and (3) respectively.

Amendment of
section 23 of
Cap. 476.

22. Section 23 of the Value Added Tax Act is amended in subsection (3) -

(a) by inserting the words "audio and audiovisual electronic equipment, spare parts, edible vegetable fats and oils" immediately after the words "building materials" appearing in paragraph (b);

(b) by deleting the proviso in paragraph (b) and substituting therefor the following new proviso -

"Provided that -

(i) remission granted under this paragraph shall not exceed fifty percent of the tax payable;

(ii) where maize, wheat, sugar, milk, edible vegetable fats and oils, rice, textiles, new and used clothing and footwear are imported during periods of civil strife, national calamity or disaster declared under any law for the time being in force or where they are intended for use in officially recognized refugee camps in Kenya, tax in respect thereof may be remitted in full;".

Amendment of
section 30 of
Cap. 476.

23. Section 30 of the Value Added Tax Act is amended in subsection (1) by inserting the following new proviso immediately after paragraph (c) -

Provided that where the person required to produce any records, books of account, statements of assets and liabilities or other documents for examination under this section is a bank or financial institution -

(i) the records, books of account, statements of assets and liabilities or other documents shall not, in the course of the examination, be removed from the premises of the bank or financial institution or other premises at which they are produced;

(ii) the Commissioner or an authorized officer carrying out the examination may make copies of such records, books of account, statements of assets and liabilities or other documents for purposes of any report relating to the examination; and

(iii) all information obtained in the course of the examination shall be treated as confidential and used solely for the purposes of the Act.

24. Section 39 of the Value Added Tax Act is amended in paragraph (a) by deleting the word "and" and substituting therefor the word "or".

Amendment of section 39 of Cap. 476.

25. The Value Added Tax Act is amended by repealing the First Schedule and replacing it with a new First Schedule as set out in the Fifth Schedule to this Act.

Replacement of the First Schedule to Cap. 476.

26. The Second Schedule to the Value Added Tax Act is amended in the manner specified in the Sixth Schedule to this Act.

Amendment of the Second Schedule to Cap. 476.

Amendment of
the Fourth
Schedule to
Cap. 476.

27. The Fourth Schedule to the Value Added Tax Act is amended in the manner specified in the Seventh Schedule to this Act.

Amendment of
the Fifth
Schedule to
Cap. 476.

28. The Fifth Schedule to the Value Added Tax Act is amended in item 9 of Part A by inserting the words "coffee and" immediately before the word "tea".

Amendment of
the Sixth
Schedule to
Cap. 476.

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

(a) in paragraph (1) -

(i) by deleting the expressions "Shs.2,400,000", "Shs.2,000,000", "Shs.1,500,000" and "Shs.800,000" appearing in subparagraphs (a) and (c) and substituting therefor the expressions "Shs.3,600,000", "Shs.3,000,000", "Shs.2,400,000" and "Shs.1,500,000" respectively.

(ii) by inserting the following new subparagraph immediately after subparagraph (f)(iv) -

(v) provides clearing and forwarding services.

(b) in paragraph 2, by renumbering the existing subparagraph (2) as subparagraph (3) and inserting a new subparagraph (2) as follows -

(2) Where a person who is related to another person owns, operates or controls one or more business entities, the value of his taxable supplies for the purposes of

registration under this Act shall be the aggregate value of taxable supplies of all business entities owned, operated or controlled by the person.

(c) by deleting paragraph 4 and substituting therefor the following new paragraph -

4. Where a taxable person supplies taxable goods or taxable services similar to or of the same type as those for which the person is registered or is required to be registered, such goods or services shall be deemed to be taxable supplies.

(d) in paragraph 5 by deleting the expression "paragraph 1, 3 or 4" and substituting therefor the expression "paragraph 1 or 3";

(e) in paragraph 14 by deleting the expression "subparagraph (1)" and substituting therefor the expression, "subparagraph (2)".

(f) in paragraph 16, by deleting the words "one million five hundred thousand shillings" and substituting therefor the words "three million shillings";

(g) in paragraph 17, by deleting the words "one million five hundred thousand shillings" and substituting therefor the words "three million shillings".

30. The Seventh Schedule to the Value Added Tax Act is amended -

Amendment of
the Seventh
Schedule to
Cap. 476.

(a) by deleting paragraphs 1 and 2 and substituting therefor the following new paragraphs -

1. Subject to paragraph 2, a registered person who makes a taxable supply shall, in respect of that supply, furnish the purchaser with a tax invoice containing the prescribed details-

(a) in the case of a supply on credit, at the time of the supply or within fourteen days of the completion thereof; or

(b) in the case of a cash sale, immediately upon payment for the supply:

Provided that a registered person may, subject to such conditions as the Commissioner may impose -

(i) where cash sales are made from retail premises, furnish the purchaser with a simplified tax invoice containing the prescribed details; or

(ii) where cash sales to any one person in a day do not exceed five hundred shillings, account for tax in such manner as the Commissioner may authorize.

2. Notwithstanding the provisions of paragraph 1, where upon application by a registered person, the Commissioner is satisfied that owing to the nature of a business, it is impracticable for the registered person to issue a tax invoice in accordance with that paragraph, the

registered person may account for tax in such other manner as the Commissioner may authorize.

(b) in paragraph 5, by deleting the expressions "or 2" appearing in subparagraphs (1) and (2);

(c) in paragraph 9 by inserting the following new proviso at the end of subparagraph (1) -

Provided that the Commissioner may, in special cases referred to him by an authorized officer, adjust or review the amount of tax assessed under this paragraph in such manner as may be just and reasonable in the circumstances.

31. The Eighth Schedule to the Value Added Tax Act is amended -

Amendment of
the Eighth
Schedule to
Cap. 476.

(a) in Part A -

(i) by deleting the proviso in paragraph (1) of item 5 and inserting the following new proviso -

Provided that this zero-rated status shall apply-

(i) to entitled personnel who may have arrived for a new contract for a term of not less than two years notwithstanding their previous residential status in Kenya while in execution of another aid project;

(ii) only once in every four years in respect of a motor vehicle where there is an ongoing project;

(iii) to an additional motor vehicle where there is a bilateral agreement between the Government and an aid agency entered into prior to the 10th June, 1999.

(ii) by inserting the following new paragraph in item 9 -

(6) Zero-rating under item 9(1)(c) shall be limited to fifty percent of the tax payable.

(iii) by deleting item 23 and substituting therefor the following new item -

23. *Kenya Police, National Security Intelligence Service, Administration Police and Kenya Prisons*

Equipment, machinery, uniforms, uniform materials and motor vehicles, including aircraft and vessels, imported or purchased for the official use of the Kenya Police, National Security Intelligence Service, Administration Police and Kenya Prisons, with the written approval of the Treasury.

(b) in Part B -

(i) by deleting the words "neither been granted zero-rating under this paragraph nor" appearing in paragraph (4) of item 6 and substituting therefor the word "not";

1999

(ii) by deleting the word "and" appearing at the end of paragraph (i) of the proviso to paragraph (4) of item 6;

(iii) by inserting the following new subparagraph in the proviso to paragraph (4) of item 6 -

(iii) Where the person has previously been granted zero-rating under this paragraph, any subsequent zero-rating shall not apply unless such person has used the goods so imported in Kenya for a period of not less than four years.

(iv) by deleting the expression "1999" appearing in item 25 and substituting therefor the expression "2002";

(v) in item 29 by inserting the following "coffee and" immediately before the word "tea" wherever it occurs;

(vi) by inserting the following new items immediately after item 29 -

30. *Specialized ship loading and unloading equipment*

Specialized equipment for ship loading and unloading, imported or purchased by Gazetted Port Operators and Inland Container Depot Operators, in such quantities as the Commissioner may allow.

31. New Passports

New passports imported or purchased by the Immigration Department with the written approval of the Treasury.

PART IV - INCOME TAX

Amendment of section 2 of Cap. 470.

32. Section 2 of the Income Tax Act is amended in the definition of "qualifying interest" by deleting the proviso thereto and substituting therefor the following new proviso -

Provided that -

(a) interest earned on an account held jointly by a husband and wife shall be deemed to be qualifying interest; and

(b) in the case of housing bonds, the aggregate amount of interest shall not exceed three hundred thousand shillings.

Amendment of section 12A of Cap. 470.

33. Section 12A of the Income Tax Act is amended by deleting the words "public service vehicle and heavy" in lines three and four.

Amendment of section 22A of Cap. 470.

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

(a) in paragraph (c) of subsection (1), by deleting the expressions "one hundred and fifty thousand" and "twelve thousand five hundred" and substituting therefor the expressions "one hundred

and eighty thousand" and "fifteen thousand" respectively;

(b) in paragraph (c) of subsection (2), by deleting the expressions "one hundred and fifty thousand" and "twelve thousand five hundred" and substituting therefor the expressions "one hundred and eighty thousand" and "fifteen thousand" respectively;

(c) in paragraph (c) of subsection (3), by deleting the expression "one hundred and fifty thousand" and substituting therefor the expression "one hundred and eighty thousand".

35. Section 22B of the Income Tax Act is amended in subsection (2) by deleting the expressions "one hundred and fifty thousand" and "twelve thousand five hundred shillings" appearing in paragraph (c) and substituting therefor the expressions "one hundred and eighty thousand" and "fifteen thousand" respectively. Amendment of section 22B of Cap. 470.

36. Section 35 of the Income Tax Act is amended in subsection (5) by deleting the words "within thirty days" and substituting therefor the words "on or before the twentieth day of the month following the month in which the deduction was made". Amendment of section 35 of Cap. 470.

37. Section 39A of the Income Tax Act is amended in subsection (1) by deleting the word "paid" appearing in paragraph (1) of the proviso thereto and substituting therefor the word "payable". Amendment of section 39A of Cap. 470.

No. 4

Amendment of
section 45 of
Cap. 470.

38. Section 45 of the Income Tax Act is amended by inserting the following new proviso at the end of subsection (1) -

Provided that the income of a married woman consisting of wife's employment income, wife's professional income or wife's self-employment income shall not be deemed to be the income of the husband where such married woman opts to file a separate return from that of her husband.

Amendment of
section 72 of
Cap. 470.

39. Section 72 of the Income Tax Act is amended in subsection (1) by inserting the following proviso at the end of paragraph (a) thereof -

Provided that in calculation of the additional tax for purposes of this section, the normal tax shall be reduced by the amounts already paid and withholding tax credits.

Amendment of
Second Schedule
to Cap. 470.

40. The Second Schedule to the Income Tax Act is amended -

(a) in subparagraph (1) of paragraph 15, by inserting the words "and such vehicles are used exclusively for hire or as stock-in-trade" immediately after the words "hire or sale of vehicles";

(b) in the definition of "machinery" appearing in subparagraph (e) of paragraph 24(3) -

(a) by renumbering subparagraphs (a), (b), (c) and (d) as subparagraphs (i), (ii), (iii) and (iv) respectively;

(b) by inserting the following new subparagraph -

(v) workshop machinery for the maintenance of the machinery.

41. The Third Schedule to the Income Tax Act is amended-

Amendment of
Third Schedule
to Cap. 470.

(a) in HEAD A (RESIDENT PERSONAL RELIEFS), by deleting the expression "eight thousand seven hundred and twelve shillings" and substituting therefor the expression "nine thousand six hundred shillings";

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

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

1) The individual rates of tax shall be -

*Rate in each
twenty shillings*

on the first £5,220	2.00
on the next £5,220	3.00
on the next £5,220	4.00
on the next £5,220	5.00
on all income over £20,880	6.00

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 £5,220	2.00
on the next £5,220	3.00
on the next £5,220	4.00
on the next £5,220	5.00
on all income over £20,880.....	6.00

(ii) in subparagraph (a) of paragraph 2, by deleting item (vi) and inserting the following new items -

(vi) for the year of income 1998
upto and including the year of
income 19996.50;

(vii) for the year of income 2000
and each subsequent year of income 6.00;

(iii) in subparagraph (b) of paragraph 2, by deleting item (vi) and inserting the following new items -

(vi) for the year of income 1998
upto and including 19998.00;

(vii) for the year of income 2000
and each subsequent year of income 7.50.

Amendment of
the Tenth
Schedule to
Cap.470.

42. The Income Tax Act is amended by inserting the following new Tenth Schedule -

TENTH SCHEDULE

(s. 17A)

AGRICULTURAL PRODUCE AND
AUTHORISED AGENTS

Produce	Authorized Agents
Maize (grain)	Kenya Seed Company Limited. National Cereals and Produce Board. Millers.
Wheat (grain)	Kenya Seed Company Limited. Kenya Grain Growers Co-operative Union. National Cereals and Produce Board. Millers.
Barley (grain)	Kenya Breweries Limited.
Rice (Paddy)	National Irrigation Board.
Cut Sugar-cane	Miwani Sugar Mills Limited. Chemilil Sugar Co. Limited. Mumias Sugar Co. Limited. Associated Sugar Co. Limited. Sony Sugar Company Limited. Muhoroni Sugar-Cane Farmers Co-operative Union Limited.
Pyrethrum Flower (Wet and dry)	Pyrethrum Board of Kenya.
Tobacco Leaf	BAT (Kenya) Limited. Mastermind Tobacco (K) Limited.

Tea Leaf	Kenya Tea Development Authority. James Finlays P.L.C. Brooke Bond Kenya Limited. Eastern Produce Africa Limited. Sasini Tea and Coffee Limited. George Williamson (K) Limited. Pannel Bellhouse Mwangi & Co. (Kaisugu Ltd.) Kosagat Tea Estate. Theta Group Limited. (Kibwari Tea Estate Limited). Mitchel Cotts & Co. (E.A.) Limited. (Nandi Tea Estates Limited). Estates Services Limited. (Siret Tea Co. Limited) Karirana Estates Limited. Livingstone Registrars Limited. (Ngorongo Tea Factory Limited). African Highlands Produce Company.
Coffee	Coffee Board of Kenya.
Raw Cashewnuts	Kenya Cashewnuts Limited. National Cereals and Produce Board.
Pigs	Farmers Choice Limited. Uplands Bacon Factory Limited.
Raw Cotton	Mwea Ginnery. Kibos Ginnery. Hola Ginnery. Makueni Ginnery. Meru Ginnery.

Salawa Ginnery.
Malindi Ginnery.
Homa Bay Ginnery.
Kendu Bay Ginnery.
Nambale Ginnery.
Samia Ginnery.
Malakisi Ginnery.
Ndere Ginnery.
Lamu Ginnery.
Kitui Ginnery.

Hides and Skins

Kamiti Tanners Limited.
Aziz Din Nabi Bux.
New Market Leather Factory
Limited.
Bulleys Tanneries Limited.
Nakuru Chrome Tanning Co.
Limited.
Nakuru Tanners Limited.
Bata Shoe Co. Limited.
Sagana Tanneries Limited.
Alpharama Limited.
Barbar Tannery Limited.
Othor Tanneries.
Furs & Wool Limited.
Kitale Tanneries Limited.
Garissa Tanners Limited.
Leather Industries of Kenya Limited.
East African Leather Factory
Limited.
Lake Tanners Limited.
Deras Limited.

PART V - MISCELLANEOUS AMENDMENTS

Amendment of section 45 of Cap. 27. **43.** The Bills of Exchange Act is amended in section 45 by inserting the following new subsection -

(3) Notwithstanding the foregoing provisions of this section, a bill may be presented by the holder's banker at the clearing house for settlement and where the rules governing the clearing house permit, presentation may be by electronic means.

Amendment of section 2 of Cap. 131. **44.** Section 2 of the Betting, Lotteries and Gaming Act is amended -

(a) by inserting the following new definition in proper alphabetical sequence -

"collector" means the Commissioner of Value Added Tax.

(b) in the definition of "the Permanent Secretary" by placing a fullstop immediately after the word "gaming" and deleting the rest of the paragraph.

Amendment of section 30 of Cap. 131. **45.** Section 30 of the Betting, Lotteries and Gaming Act is amended -

(i) in subsection (3), by deleting the words "permanent secretary" and substituting therefor the word "collector".

(ii) in subsection (4), by deleting the words "permanent secretary" and substituting therefor the word "collector".

46. Section 31 of the Betting, Lotteries and Gaming Act is amended in subsection (1)(a)(ii), by deleting the words "Permanent Secretary" and substituting therefor the word "collector".

Amendment of section 31 of Cap. 131.

47. Section 32 of the Betting, Lotteries and Gaming Act is amended -

Amendment of section 32 of Cap. 131.

(a) in subsection (2), by deleting the words "Permanent Secretary" and substituting therefor the word "collector";

(b) in subsection (3) -

(i) by deleting the words " the Permanent Secretary" appearing immediately after the words "shall be paid to" and substituting therefor the word " the collector";

(ii) by deleting the words "Minister" and "Permanent Secretary" appearing in the proviso and substituting therefor the words "Permanent Secretary to the Treasury" and "collector" respectively.

48. The Betting, Lotteries and Gaming Act is amended by repealing section 34 and replacing it with the following new section -

Replacement of section 34 of Cap. 131.

Remission of tax to the Collector.

34. Where a person, other than a public officer, has been appointed by the collector for the purpose of collecting tax under this Part, that person shall, at such intervals, within

such periods and in such manner as the collector may require -

(a) remit to the collector the tax collected together with a copy of any return submitted therewith; and

(b) submit to the collector an audited statement showing in respect of any period specified by the collector the total amount received by him during and in respect of that period, together with details of expenditure wholly or exclusively incurred, whether on capital or revenue account, in collecting the tax.

Amendment of
section 49 of
Cap. 131.

49. The Betting, Lotteries and Gaming Act is amended in section 49(1)(a)(ii) by deleting the words "Permanent Secretary" and substituting therefor the word "collector".

Amendment of
section 63 of
Cap. 131.

50. Section 63 of the Betting, Lotteries and Gaming Act is amended in subsection (1) by deleting the words "permanent secretary" and substituting therefor the word "collector".

Amendment of
section 68 of
Cap. 131.

51. The Betting, Lotteries and Gaming Act is amended in section 68 by deleting the words "Permanent Secretary" wherever it occurs and substituting therefor the word "collector"

1999

52. The Betting, Lotteries and Gaming Act is amended in section 69 by deleting the words "permanent secretary" and substituting therefor the words "collector".

Amendment of section 69 of Cap. 131.

53. Section 13 of the Immigration Act is amended in subsection (1) by deleting the words "twenty thousand" and substituting therefor the words "one hundred thousand".

Amendment of section 13(1) of Cap. 172.

54. The Pensions Act is amended by repealing section 5 and replacing it with the following new section -

Replacement of section 5 of Cap. 189.

Pensions as of right.

5(1) Every officer shall have an absolute right to pension and gratuity.

(2) The right conferred under subsection (1) shall not apply in respect of compensation for past services, nor shall anything in this Act affect the right of the Government to dismiss any officer at any time and without compensation.

(3) Where an officer has completed five years of pensionable service, the benefits accruing to the officer under this Act shall vest in that officer and shall become payable in such manner and at such times as may be determined under this Act.

55. Section 6 of the Pensions Act is amended in subsection (1)(a) -

Amendment of section 6 of Cap. 189.

(a) by inserting the following new paragraph immediately after paragraph (ii) -

(iii) where the officer completes not less than five years of pensionable service;

(b) by renumbering paragraph (iii) as paragraph (iv).

Insertion of new section 10A to Cap. 189.

56. The Pensions Act is amended by inserting the following new section immediately after section 10 -

Deferment of pension.

10A.(1) Where an officer retires from the public service before attaining the age of fifty years, the payment of the pension benefits granted at the time of retirement shall be deferred until such officer attains the age of fifty years, except in the following cases -

(a) where the officer retires before completion of ten years of service;

(b) where an officer retires under section 6(1)(e) or (h), or

(c) where sections 17, 18, or 19 apply.

(3) The pension payable where any deferment of payment arises under subsection (1) shall be estimated based on projected pensionable emoluments from the

date of retirement until the officer attains the age of fifty years, according to such procedures as may be specified in regulations.

57. Section 14 of the Pensions Act is amended -

Amendment of section 14 of Cap. 187.

(a) in subsection (1), by inserting the words "before the 1st July, 1999," immediately after the word "where";

(b) in subsection (2), by inserting the words " as provided in subsection (1)" immediately after the words "by a judgement of a court".

58. Section 15 of the Pensions Act is amended -

Amendment of section 15 of Cap. 189.

(a) in subsection (1), by inserting the expression "before the 1st July 1999" immediately after the word "where".

(b) in subsection (2) by inserting the expression "before the 1st July 1999" immediately after the word "where".

59. Section 16 of the Pensions Act is amended by inserting the expression "before the 1st July 1999" immediately after the expression "section 19".

Amendment of section 16 of Cap. 189.

60. The First Schedule to the Pensions Act is amended by inserting the following new paragraph immediately after paragraph 20 -

Amendment of the First Schedule to Cap.189.

20A. The pension payable where the same is deferred under section 10A shall be the projected

pensionable emoluments from the date of retirement from the public service until the officer attains the age of fifty years, increased by the higher of -

(a) three per cent compounded per full year from the date of retirement to the date of attaining the age of 50 years; and

(b) the increase in pensionable emoluments the officer would have earned, if the officer had remained in the service through scale increments and any increases in the salary scales that would have arisen over the period from the date of retirement to the date of attaining the age of fifty years, as the Director of Pensions may determine.

Amendment of First Schedule to Cap. 189.

61. The First Schedule to the Pensions Act is amended in paragraph 24 by inserting the expression "before the 1st July 1999" immediately after the word "if".

Replacement of section 8 of Cap. 280.

62. The Government Lands Act is amended by repealing section 8 and replacing it with the following new section -

Actions relating to Government land.

8(1) All actions, suits and proceedings by or on behalf of the Government respecting -

(a) Government land; or

(b) any contract relating to Government land or any breach of any such contract;
or

(c) any trespass on Government land or any damages accruing by reason of such trespass; or

(d) the recovery of any rent, purchase money or other monies in respect of Government land; or

(e) any damages or wrongs whatsoever in any way suffered by the Government in respect of Government land or any other land; or

(f) the recovery of any fine or the enforcement of any penalty under this Act,

shall be commenced, prosecuted and carried on by and in the name of the Commissioner who shall be represented by the Attorney-General or by any public officer or other person appointed by the Commissioner in any particular case.

(2) The Commissioner may, in his own name on behalf of the Government, where any rent is due under a lease or licence granted under this Act, upon service of notice in the

prescribed form on the lessee or licensee, either -

(a) distrain for the rent; or

(b) direct the Principal Registrar that any land or buildings registered in the name of the lessee or licensee shall, to the extent of the interest of the lessee or licensee, be the subject of security for the rent and any penalty chargeable for the non-payment of rent.

(3) The Principal Registrar shall, without fee, register a direction under subsection (2) as if it were an instrument of mortgage or charge on the land or buildings referred to in paragraph (2)(b) and on registration, the direction shall, subject to any prior mortgage or charge, operate as a legal mortgage over or charge on the land or buildings to secure the amount due under that subsection.

(4) The Commissioner shall, on payment of the whole of the amount secured under this section, by notice in writing to

the Principal Registrar, cancel the direction made under subsection (2) and the Principal Registrar shall, without fee, record the cancellation.

63. The Government Lands Act is amended by repealing section 75 and replacing it with the following new section -

Replacement of section 75 of Cap. 280.

Penalty for non-payment of rent etc.

75.(1) If any moneys due in respect of any rent, principal, instalment, royalty or other payment (in this section referred to as "the principal debt") under any agreement, lease or licence under this Act, or under any Act repealed by this Act, remain unpaid after the due date, a late payment interest at the rate of two per cent per month or part thereof, or at such other rate as may from time to time be specified by the Minister in the Gazette, shall be charged on the amount remaining unpaid for more than one month after the due date until the full amount is recovered.

(2) Any payment made under subsection (1) shall first be attributed to the payment of outstanding interest and thereafter only when such interest has been paid in full shall any payment be attributed to the reduction of the principal debt.

(3) Where any interest becomes payable under subsection (1), the Commissioner shall serve on the person in debt a notice demanding payment of such interest in addition to the other moneys then due and thereafter the provisions of subsections (2), (3) and (4) of section 8 shall apply.

(4) Notwithstanding the foregoing provisions of this section, the Commissioner may, upon good and sufficient cause shown and with the written approval of the Minister responsible for Finance, remit the whole or any part of any late payment interest provided for by this section.

Amendment of
section 147 of
Cap. 280.

64. The Government Lands Act is amended by repealing section 147 and replacing it with the following new section-

Procedure in
arbitration.

147.(1) Where it is provided by this Act or otherwise agreed that any dispute arising under this Act shall be referred to arbitration, then the reference shall be to the Land Arbitration Tribunal hereinafter established.

(2) There shall be established a tribunal to be known as the Land Arbitration Tribunal which shall

consist of five members appointed by the Minister as follows -

(a) a chairman who shall be an advocate of the High Court of Kenya of not less than 15 years standing, appointed by the Minister from a list of not more than ten nominees proposed by the Law Society of Kenya at the request of the Minister;

(b) two persons one of whom shall be a valuer registered under the Valuers Act (Cap. 532) and the other an estate agent registered under the Estate Agents Act (Cap. 533), of not less than ten years' standing.

(c) two persons who shall be prominent businessmen of not less than twelve years standing; and

(d) one person who shall be a prominent farmer of not less than twelve years standing.

(3) Each of the persons specified in the foregoing under paragraphs (b), (c) and (d) of subsection (2) shall be appointed by the Minister from lists of nominees submitted to him at his request, by such bodies as are for the

time being recognised by the Government as being representative of the professions, occupations or interests respectively specified.

(4) The Minister shall appoint a secretary and such other officers of the Tribunal as may be appropriate.

(5) The quorum of any meeting of the Tribunal shall be three members of whom one shall be the chairman and one shall be a registered estate agent or valuer and the third shall, where the land which is the subject matter of the reference is -

(i) agricultural land, be the prominent farmer;

(ii) residential, commercial or industrial, be the businessman; and

(iii) is of any other user, be any one of the remaining members.

(b) During the illness or temporary absence from Kenya of the chairman or any other member of the Tribunal, the Minister may -

(i) in the case of the chairman, nominate any of the advocates

proposed under subsection (2)(a) to act as temporary chairman; and

(ii) in the case of any other member, nominate a person qualified under paragraphs (b), (c) or (d) of subsection (2) to be a temporary member of the Tribunal.

(6) A member of the Tribunal shall hold office for a period of three years and shall be eligible for reappointment for a further term of three years.

(7) A Member of the Tribunal may -

(a) at any time resign from office by notice in writing addressed to the Minister;

(b) be removed from office by the Minister if such member -

(i) has been absent from three consecutive meetings of the Tribunal without permission from the chairman;

(ii) is adjudged bankrupt or enters into a composition

scheme of arrangement with his creditors;

(iii) is convicted of an offence involving fraud or dishonesty;

(iv) is incapacitated by prolonged physical or mental illness; or

(v) is otherwise unable or unfit to discharge his functions.

(8) The Tribunal may, in any reference pending before it in which a question may arise requiring any special skill or knowledge regarding the use to which the land concerned is being put appoint one or more competent assessors to attend and assist the Tribunal accordingly.

(9) Every assessor shall be summoned in such manner as the Tribunal may direct, and shall receive such fees for attendance as the Minister may direct.

(10) The members of the Tribunal shall not be personally liable for any act or default of the Tribunal done or committed

1999

in good faith in the course of exercising the powers conferred by this Act.

(11) Where a reference to the Tribunal falls within the provisions of section 75 (2) of the Constitution, the party dissatisfied with the decision of the Tribunal may appeal to the High Court in the manner prescribed in the Constitution on any of the grounds of the reference to the Tribunal and on any of the following grounds namely -

(a) that the decision of the Tribunal was contrary to law or to some usage having the force of law;

(b) that the decision failed to determine some material issue of law or usage having the force of law; or

(c) that a substantial error or defect in the procedure provided by or under this Act has produced an error or defect in the decision of the case upon its merits;

(12) A party to an appeal to the High Court under subsection (11) who is dissatisfied with the decision of the court thereon may appeal to the Court of Appeal on a question of law;

(13) Every party shall pay his or its costs of the reference, and the costs of and incidental to the appointment of an assessor or assessors shall be paid equally by the parties to the arbitration.

Replacement of
Long title of
Cap. 304.

65. The Mortgages (Special Provisions) Act is amended by deleting the long title and substituting therefor the following new long title -

An Act of Parliament to enable mortgage finance companies to obtain possession more easily of property in respect of which they are able as mortgagees to exercise their power of sale or appoint receivers.

Amendment of
section 2 of
Cap. 304.

66. The Mortgages (Special Provisions) Act is amended in section 2 -

(a) in the definition of "approved tenant" by deleting the words "the Company" and inserting "a company";

(b) by deleting the definition of the expression "the Company" and inserting the following new definition -

"a company" means a mortgage finance company within the meaning of the Banking Act.

Cap. 488

67. Section 3 of the Mortgages (Special Provisions) Act is amended -

Amendment of section 3 of Cap. 304.

(a) in subsection (1) -

(i) by deleting the words "the company" in paragraph (a) and substituting therefor the words "a company";

(ii) by deleting the word "Company" in paragraph (b) and substituting therefor the word "company";

(iii) by deleting the words "contains a dwelling-house, which" in paragraph (d);

(iv) by deleting the word "Company" in paragraph (d) and substituting therefor the word "company";

(b) in subsections (2), (3) and (4), by deleting the word "Company" wherever it occurs and substituting therefor the word "company".

68. Section 5 of the Mortgages (Special Provisions) Act is amended -

Amendment of section 5 of Cap. 304.

(a) by deleting the word "Company" wherever it occurs and substituting therefor the word "company";

(b) by inserting the following proviso at the end of subsection (3) -

"Provided that this subsection shall not apply where the lease, tenancy agreement or licence to occupy is between the person in debt and an approved tenant".

Amendment of section 3 of Cap. 475. **68A.** The Air Passenger Service Charge Act is amended in section 3 -

(a) by deleting the word "twenty" appearing in subsection (1)(a) and substituting therefor the word "forty";

(b) by deleting the word "one" appearing in subsection (1)(b) and substituting therefor the word "two".

(c) by renumbering the existing provision as subsection (1) and inserting the following new subsection -

(2) The Minister may, by notice in the Gazette, from time to time vary the charges specified in this section.

Amendment of section 2 of Cap. 480. **69.** The Stamp Duty Act is amended in section 2 by deleting the definition of "collector" and substituting therefor the following new definition -

"collector" means the Kenya Revenue Authority established under the Kenya Revenue Authority Act.
No. 2 of 1995.

Replacement of section 4 of Cap. 480. **70.** The Stamp Duty Act is amended by repealing section 4 and replacing it with the following new section -

Officers.

4. The collector may appoint such officers as may be appropriate for the purpose of collecting stamp duty under this Act.

71. The Stamp Duty Act is amended in the Schedule by inserting the following new item immediately after item 12A in the appropriate columns of that Schedule -

Amendment of the Schedule to Cap. 480.

12B Conveyance or transfer of real property between husband and wife.

Nil.

72. Section 2 of the Insurance Act is amended in the definition of "Kenya business" by deleting the words "but do not include marine cargo insurance policies" and substituting therefor the words "including marine cargo insurance policies for commercial imports".

Amendment of section 2 of Cap. 487.

72A. Section 46 of the Insurance Act is amended in subsection (5) by deleting the word "twenty" and inserting the word "thirty".

Amendment of section 46 of Cap. 487.

73.(1) Section 153 of the Insurance Act is amended in subsection (2) by deleting the words "two hundred thousand" and substituting therefor the words "not less than one million".

Amendment of section 153 of Cap. 487.

(2) The provisions of subsection (1) shall, in the case of insurers registered prior to the 10th June, 1999, apply with effect from 11th June, 2002.

74. Section 156 of the Insurance Act, is amended by

Amendment of

section 156 of deleting subsection (4) and substituting therefor the following new subsection -

(4) A premium collected by an agent or a cheque received by him shall be deposited with, or dispatched and received by the insurer before commencement of the insurance cover.

Amendment of section 197A of Cap. 487.

75. Section 197A of the Insurance Act is amended in subparagraph (ii) of subsection (3), by deleting the words "four percent" and substituting therefor the words "five percent".

Amendment of section 2 of Cap. 488.

76. Section 2 of the Banking Act is amended by inserting the following new definitions in proper alphabetical sequence -

"core capital" means permanent shareholders' equity in the form of issued and fully paid-up shares of common stock, or in the case of foreign incorporated banks, of the assigned capital, plus all disclosed reserves, less goodwill or any other intangible assets;

"disclosed reserves" includes all reserves created or increased through share premiums, retained profits (after deducting all expenses, provisions, taxation and dividends) and general reserves if such disclosed reserves are permanent and unencumbered and thus able to absorb losses;

"supplementary capital" means general provisions which are held against future and presently unidentified losses that are freely available to meet losses which subsequently materialize, and rev

valuation reserves on banking premises which arise periodically from independent valuation of such premises, and any other form of capital as may be determined from time to time by the Central Bank;

"total capital" means the total sum of core capital and supplementary capital.

77. Section 6 of the Banking Act is amended in subsection (1) by deleting the words "the Exchange Control Act" appearing in paragraph (b). Amendment of section 6 of Cap. 488.

78. Section 10 of the Banking Act is amended - Amendment of section 10 of Cap. 488.

(a) in subsection (1), by deleting the words "capital and unimpaired reserves" wherever they occur and substituting therefor the words "core capital";

(b) in subsection (2), by deleting the word "exports" and substituting therefor the word "imports".

79. Section 11 of the Banking Act is amended in subsection (1) - Amendment of section 11 of Cap. 488.

(a) by deleting the words "twenty-five percent of the capital" in paragraph (f) and substituting therefor the words "twenty percent of the core capital";

(b) by inserting the word "core" immediately before the word "capital" in paragraph (g).

Amendment of
section 12 of
Cap. 488.

80. Section 12 of the Banking Act is amended -

(a) in paragraph (b), by deleting the words "capital and unimpaired reserves" and substituting therefor the words "core capital";

(b) by deleting paragraph (c) and substituting the refor the following new paragraph -

(c) purchase or acquire any land or any interest or right therein except as may be reasonably necessary for the purpose of conducting its business, or for housing or providing amenities for its staff, where the total amount of such investment does not exceed such proportion of its core capital as the Central Bank may prescribe.

Amendment of
section 13 of
Cap. 488.

81. Section 13 of the Banking Act is amended by inserting the following new subsection -

(3) Where any share is held by a company or by a nominee on behalf of another person, the company or the nominee, as the case may be, shall disclose to the institution and to the Central Bank the full particulars of the individual who is the ultimate beneficial owner of the share.

Replacement of
section 17 of
Cap. 488.

82. The Banking Act is amended by repealing section 17 and replacing it with the following new section -

Ratio between
core capital and
deposits.

17. The core capital of an institution shall at all times be not less than eight per cent of its total deposit liabilities.

83. The Banking Act is amended by repealing section 18 and replacing it with the following new section -

Replacement of section 18 of Cap. 488.

Ratio between capital and assets.

The Central Bank may prescribe the minimum ratios which shall be maintained by institutions as between their core capital and total capital on the one hand and their assets (including their total loans and advances) and off balance sheet items on the other and for that purpose, may also determine the method of classifying and evaluating assets.

84. Section 24 of the Banking Act is amended in paragraph (c) of subsection (4) by deleting the words "capital and unimpaired reserves" and substituting therefor the words "core capital".

Amendment of section 24 of Cap. 488.

85. Section 28 of the Banking Act is amended by renumbering the existing provision as subsection (1) and inserting the following new subsection -

Amendment of section 28 of Cap. 488.

(2) The information required to be furnished under subsection (1) may include information relating to any company which is an affiliate, an associate or a holding company of the institution required to furnish information under that subsection.

86. Section 34 of the Banking Act is amended in subsection (6) by inserting the following new proviso at the end of paragraph (a) -

Amendment of section 34 of Cap. 488.

Provided that the manager may offset the deposits or other liabilities owed by the institution

to any depositor or other creditor against any loans or other debts owed by that depositor or creditor to the institution.

Insertion of
section 34A in
Cap. 488.

87. The Banking Act is amended by inserting the following new section immediately after section 34 -

Voluntary
liquidation.

34A. (1) An institution may, with the approval of the Minister, voluntarily liquidate itself if it is able to meet all its liabilities.

(2) An application for the Minister's approval for the purposes of subsection (1) shall be in the prescribed form and shall be forwarded to the Minister through the Central Bank.

(3) The Minister may, upon receipt of an application under subsection (2), approve the application if satisfied as to the solvency of the institution.

(4) Where the Minister approves an application by an institution under this section, such institution shall forthwith cease all its operations except such activities as are incidental to the orderly realisation, conservation and preservation of its assets and settlement of its obligations.

(5) Where an institution goes into liquidation under this section -

(a) the liability of the shareholders of the institution for uncalled subscriptions to the capital stock of the institution shall continue until the end of the liquidation process; and

(b) the institution shall first discharge its liability to its depositors and thereafter rank all other creditors in accordance with the provisions of the Companies Act.

Cap. 486.

88. Section 52A of the Banking Act is amended by deleting subsection (2) and substituting therefor the following new subsection -

Amendment of section 52A of Cap. 488.

(2) For the purposes of subsection (1), the expression "written law" does not include the Central Bank of Kenya Act, the Income Tax Act, the Customs and Excise Act or the Value Added Tax Act.

Cap. 491.
Cap. 470.
Cap. 472.
Cap. 476.

89. The Banking Act is amended by deleting the Second Schedule and replacing it with the following new Schedule -

Replacement of the Second Schedule to Cap. 488.

SECOND SCHEDULE

(s.7)

MINIMUM CAPITAL REQUIREMENTS

Every institution shall, at all times, maintain -

(a) a core capital of not less than eight per cent of total risk adjusted assets plus risk adjusted off balance sheet items as may be determined by the Central Bank;

(b) a core capital of not less than eight per cent of its total deposit liabilities;

(c) a total capital of not less than twelve per cent of its total risk adjusted assets plus risk adjusted off balance sheet items as may be determined by Central Bank;

(d) a core capital of at least two hundred million Kenya shillings in the case of a bank or a mortgage finance company;

(e) a core capital of at least one hundred and fifty million Kenya shillings in the case of a financial institution:

Provided that the provisions of paragraphs (d) and (e) shall apply in accordance with the following table -

Minimum Core Capital

<i>Compliance date</i>	<i>Banks and Mortgage Finance Companies (Kshs. Million)</i>	<i>Financial Institutions (Kshs. Million)</i>
31st December, 1999	200	150.00
31st December, 2000	250	187.50
31st December, 2001	300	225.00
31st December, 2002	350	262.50
31st December, 2003	400	300.00
31st December, 2004	450	337.50
31st December, 2005	500	375.00

1999

90. Section 2 of the Building Societies Act is amended by inserting the following new definition in proper alphabetical sequence -

Amendment of section 2 of Cap. 489.

"core capital" means subscription shares which are fully paid up by members plus all disclosed reserves, less intangible assets such as goodwill or asset revaluation reserves or any other capital instruments specified by the Central Bank.

91. Section 6 of the Building Societies Act is amended by deleting subsection (5) and substituting therefor the following new subsection -

Amendment of section 6 of Cap. 489.

(5) Subject to this Act, no building society shall carry on business in Kenya unless the persons forming the building society under subsection (1) have raised, by subscription, minimum shares as follows -

(a) by the 31st December, 2000, shares worth fifty million shillings;

(b) by the 31st December, 2001, shares worth one hundred million shillings;

(c) by the 31st December, 2002, shares worth one hundred and fifty million shillings.

92. Section 12B of the Building Societies Act is amended -

Amendment of section 12B of Cap. 489.

(i) by renumbering subsection (4) and (5) as subsections (5) and (6) respectively;

(ii) by inserting the following new subsection -

(4) For the purposes of this section, the criteria for assessing the professional or moral suitability of persons proposed to manage or control a building society shall be as prescribed in Schedule 4.

Amendment of section 22 of Cap. 489.

93. The Building Societies Act is amended in section 22, by deleting subsection (2) and substituting therefor the following new subsection -

(2) A building society shall, at all times maintain a ratio of not less than eight per cent between its core capital and its total deposit liabilities.

Amendment of section 24 of Cap. 489.

94. Section 24 of the Building Societies Act is amended by deleting subsection (3) and substituting therefor the following new subsection -

(3) No building society shall, in Kenya -

(a) grant or permit to be outstanding an advance or credit facility to any one of its members in excess of twenty-five percent of its core capital; or

(b) grant or permit to be outstanding any advance or credit facility to any of its directors or employees in excess of twenty percent of its core capital.

Replacement of section 29A of Cap. 489.

95. The Building Societies Act is amended by repealing section 29A and replacing it with the following new section -

1999

Minimum
holding of liquid
assets.

29A(1). Notwithstanding the provisions of this Part or any rules made thereunder, a building society shall maintain such minimum holding of liquid assets as the Central Bank shall, from time to time, determine.

(2) For the purposes of this section, "liquid assets" means all or any of the following -

(a) notes and coins which are legal tender in Kenya;

(b) balances held at the Central Bank;

(c) balances in banks, financial institutions and other building societies in Kenya, after deducting therefrom balances owed to those banks, financial institutions or other building societies;

(d) Kenya treasury bills and bonds of a maturity not exceeding ninety-one days which are freely marketable and rediscountable at the Central Bank;

(e) such other assets as the Central Bank may, from time to time, specify.

(3) A building society which fails to comply, with any of the requirements of subsection (1), within such period as the Central Bank may specify, shall be liable to a penalty interest charge not exceeding one per cent of the amount of the deficiency for everyday on which the offence continues.

Replacement of heading of Part XA of Cap. 489.

96. Part XA of the Building Societies Act is amended by deleting the heading thereof and substituting therefor the following new heading -

"INSPECTION, PRUDENTIAL REGULATIONS AND COLLECTION OF INFORMATION BY CENTRAL BANK OF KENYA".

Amendment of section 63B of Cap. 489.

97. The Building Societies Act is amended by repealing section 63B and replacing it with the following new section-

Central Bank may issue orders after Inspection.

63B(1) If it is found after an inspection under section 63A that the affairs of the building society concerned are being conducted in a manner detrimental to the interests of the members or the interests of the building society, the Central Bank may issue directions to the building society requiring it to take such corrective action as the Central Bank considers to be necessary or to discontinue the harmful practices or procedures.

(2) The Central Bank may issue directions to a building society generally for the better carrying out of its functions under this Part and in particular, with respect to -

(a) the standards to be adhered to by a building society in the conduct of its business in Kenya or in any country where a branch or subsidiary of the building society is located; and

(b) guidelines to be adhered to by building societies in order to maintain a stable and efficient banking and financial system.

(3) No directions shall be issued under subsections (1) or (2) unless the building society has been given an opportunity to present its views.

(4) A building society which receives directions under subsections (1) or (2) shall, within the period specified in the directions, comply with the directions and show to the Central Bank that it has done so.

(5) A person who fails to comply with any direction under this section commits an offence and shall, in addition to the penalty prescribed under section 71, be liable to such

additional penalty as may be prescribed, for each day or part thereof during which the offence continues.

Insertion of
section 63D in
Cap. 489.

98. The Building Societies Act is amended by inserting the following new section immediately after section C -

Powers upon
audit or
inspection
report.

63(D)(1). Where an auditor's report under section 15 or an inspection report under this Part reveals that a building society conducts its business in a manner contrary to the provisions of this Act or of any regulations made thereunder, or in any manner detrimental to or not in the best interests of its members, depositors or members of the public, the Central Bank may -

- (i) restrict, suspend or prohibit the payment of dividends by the building society;
 - (ii) prohibit the conversion of any profits of the building society into capital;
 - (iii) direct the suspension or removal of any officer involved in such conduct from the service of the building society;
-

(iv) require the building society to reconstitute its board of directors in accordance with the criteria set out by the Central Bank; or

(v) withhold branch or other corporate approvals with respect to such building society.

99. The Building Societies Act is amended by inserting the following new sections immediately after section 63D -

Insertion of sections 63E, 63F, 63G, 63H, and 63I in Cap. 489.

Collection of information by Central Bank of Kenya.

63E. The Central Bank shall collect such data and other information as may be necessary to enable it to maintain supervision and surveillance of the affairs of building societies and the protection of their members and depositors and, for this purpose, may require building societies to submit statistical and other returns on a periodic basis in addition to any other returns required by law.

Furnishing of information.

63F. The Central Bank may require any building society to furnish to it, at such time and in such manner as it may direct, such information as the Central Bank may reasonably require for the proper discharge of its functions under this Act.

Minister may
require further
information.

63G. The Minister may require the Central Bank or a building society to furnish to him at such time and in such manner as he may direct, such information as the Minister may require.

Time to furnish
information.

63H. Where the Central Bank or a building society is required to furnish information under this Part, it shall furnish that information and any supplementary material that may be required as a result of that information, within the period specified in this Part or the relevant direction, or within such reasonable period thereafter as may be agreed.

Publication of
information.

63I(1). The Central Bank or the Minister may publish in whole or in part, at such times and in such manner as it or he thinks fit, any information furnished to it or him under this Act:

Provided that the information so furnished shall not be published if it would disclose the financial affairs of any person, unless the consent in writing of that person has first been given.

(2) Except as provided in this Act, no person shall disclose or publish any information, which comes

into his possession as a result of the performance of his duties or responsibilities under this Act and, if he does so, he shall, for purposes of section 71 be deemed to have contravened provisions of this Act.

100. Section 77 of the Building Societies Act is amended by inserting the following new subsection -

Amendment of section 77 of Cap. 489.

(4) Without prejudice to the generality of subsection (3), the Minister may, in regulations, prescribe penalties to be paid by building societies which fail or refuse to comply with any directions of the Central Bank under this Act, which shall not exceed one million shillings in the case of a building society or one hundred thousand shillings, in the case of a natural person, and may prescribe additional penalties not exceeding ten thousand shillings in each case for each day or part thereof during which such failure or refusal continues.

101. The Building Societies Act is amended by inserting the following new Schedule -

Insertion of a new Schedule to Cap. 489.

SCHEDULE 4

[(s.12B(4))]

CRITERIA FOR DETERMINING PROFESSIONAL AND MORAL SUITABILITY OF PERSONS PROPOSED TO MANAGE OR CONTROL BUILDING SOCIETIES

(a) In order to determine, for the purpose of this Act, the professional and moral suitability of persons proposed to manage or control an institution, the Minister or Central Bank, as the case may be, shall have regard to the following qualities, in so far as they are reasonably determinable, of the person concerned -

(i) his general probity;

(ii) his competence and soundness of judgement for the fulfillment of the responsibilities of the office in question; and

(iii) the diligence with which the person concerned is likely to fulfill those responsibilities.

(b) For the purposes of and without prejudice to the generality of the provisions of paragraph (a), the Minister or the Central Bank, as the case may be, may have regard to the previous conduct and activities of the person concerned in business or financial matters and, in particular, to any evidence that such person -

(i) has been convicted of the offence of fraud or any other offence of which dishonesty is an element;

(ii) has contravened the provisions of any law designed for the protection of members of the public against financial loss due to the dishonesty or incompetence of, or malpractices by, persons engaged in the provision of banking, insurance, investment or other financial services;

(iii) was a director of an institution or a building society that has been liquidated or is under liquidation or statutory management;

(iv) has taken part in any business practices that in the opinion of the Minister or the Central Bank, as the case may be, were fraudulent, prejudicial or otherwise improper (whether unlawful or not) or which otherwise discredited his methods of conducting business;

(v) has taken part in or been associated with any other business practices as would, or has otherwise conducted himself in such manner as to cast doubt on his competence and soundness of judgement.

(c) The Minister may request any person to furnish such additional information as may be necessary in determining the professional or moral suitability of that person under section 12B.

102. Section 16 of the Hotels and Restaurants Act is amended in subsection (5) by deleting the word "five" and substituting therefor the word, "three". Amendment of section 16 of Cap. 494.

103. The Second Schedule to Export Processing Zones Act is amended by deleting item 2 and substituting therefor the following new item - Amendment of the Second Schedule to Cap. 517.

2. Fuel (excluding fuel oil which is exclusively and physically expended as raw material for the manufacture of bitumen, in such quantities as the Commissioner may, from time to time, approve).

104. Section 6 of the Kenya Revenue Authority Act, 1995 is amended in subsection (4) by deleting the expression "(b) and (c)" and substituting therefor the expression "(c) and (d)". Amendment of section 6 of No.2 of 1995.

104A. The Kenya Revenue Authority Act is amended by inserting the following new section immediately after section 23 - Insertion of new Section 24 in No. 2 of 1995.

Penalty for failure to remit taxes.

24.(1) Any person required to deduct or collect any revenue pursuant to the provisions of any of the written laws specified in the First Schedule shall collect or deduct such revenue and remit it to the Authority by the due date.

(2) If any person fails to remit any revenue in accordance with subsection (1) on or before the due date, a penalty of twenty percent of the amount due shall become due and payable, and thereafter an interest of three percent per month or part thereof until the amounts are remitted in full.

Amendment of
First Schedule to
No.2 of 1995.

105. The Kenya Revenue Authority Act, 1995 is amended in Part II of the First Schedule by inserting the following new items -

7. The Betting, Lotteries and Gaming Act (Cap. 131).
8. The Stamp Duty Act (Cap. 480).

Amendment of
section 2 of
Retirement
Benefits Act
1997.

105A. The Retirement Benefits Act, 1997 is amended by deleting the definition of "Actuary" and substituting with the following -

Section 2 of Part
I Definition of
"Actuary".

"Actuary" means a person recognized as such by the Institute of Actuaries in England, or the Faculty of Actuaries in Scotland, or the Canadian Institute of Actuaries or the Society of Actuaries of the United States of America or the Institute of Actuaries of Japan or the Institute of Actuaries of Australia or a person holding such equivalent qualification as the Board may, by notice in the Gazette, prescribe.

106. Section 5 of the Local Authorities Transfer Fund Act, 1998 is amended in subsection (1) -

Amendment of section 5 of Act No. 8 of 1998.

(a) by deleting the expression "five percent" and substituting therefor the expression "two percent";

(b) by deleting the expression "1998/99" and substituting therefor the expression "1999/2000".

107. Section 7 of the Local Authorities Transfer Fund Act, 1998 is amended by inserting the following new subsection-

Amendment of section 7 of Act No. 8 of 1998.

(2) Any balance in the fund shall be held in Treasury securities except that portion of the balance the officer administering the funds considers necessary for meeting the disbursement requirements of the Fund, which shall be held on deposit in such banks as the Treasury shall, from time to time, approve.

FIRST SCHEDULE

(s. 12(a))

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

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 10						
			Delete all reference to tariff Nos. 1001.10.00 and 1001.90.00 and insert the following tariff numbers and their corresponding descriptions, import duty, SITC and Units of Quantity.			
10.01	1001.10		Durum wheat			
		1001.10.10	Hard durum wheat	Per Kg. Shs. 3.70 or 25%	041 110 00	Kg.

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		1001.10.90	Other	Per Kg. Shs. 3.70 or 25%	041 190 00	Kg.
	1001.90		Other			
		1001.90.10	Other hard wheat	Per Kg. Shs.3.70 or 25%	041 210 00	Kg.
		1001.90.90	Other	Per Kg. Shs.3.70 or 25%	041 290 00	Kg.

CHAPTER 15

(a) Insert the following New
Additional National Notes (c)
and (d) immediately after National

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			<p>Note (b)(ii) -</p> <p>(c) Crude Palm oil is a semi-solid fat and may be fractionated into Lower Melting Oil (Crude Palm Olein) or into Higher Melting Fat (Crude Palm Stearin). Refined, Bleached and Deodorised (RBD) palm oil similarly yields corresponding RBD fractions i.e. RBD olein or RBD stearin.</p> <p>RBD olein may be two-stage fractionated (Double Fraction - D.F) to yield super olein (D.F.). However, RBD stearin cannot be further fractionated without being hydrogenated in which case it then falls under Heading No. 15.16.</p>			

FIRST SCHEDULE - (Contd.)

1999

Heading No.	H.S. Code	Tariff No.	Amendments to Text	Import Duty	S.I.T.C. No.	Unit of Quantity
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(d) Characteristics of Refined, Bleached and Deodorised (RBD) Palm Oil fractions:-

	RBD Stearin	RBD Olein	D.F. Olein
Wij's Iodine Value	48.0 (max.)	56.0 (min.)	60.0 (min.)
Slip point, °C	44.0 (min.)	24.0 (max.)	19.0 (max.)
F.F.A as palmitic acid	0.20% (max.)	0.1% (max.)	0.1% (max.)
Colour (5¼ Loviband cell) (F.F.A. Free Fatty Acid)	3 or 6 Red (max.)	3 or 6 Red (max.)	3 Red (max.)

(b) Delete all references to Tariff No. 1511.90.90 and insert the following Tariff numbers and their corresponding description, import duty, SITC and units of quantity.

Finance

227

No. 4

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		1511.90.91	Refined, Bleached and Deodorised (RBD) fractions of palm oil.	25%	422 999 10	Kg.
		1511.90.99	Other	25%	422 999 90	Kg.
CHAPTER 17						
		1701.91.10	Delete SITC No.061.210.10 and insert 061.211.00			
		1701.91.90	Delete SITC No.061.210.90 and insert 061.219.00			
		1701.99.10	Delete SITC No.016.290.10 and insert 016.291.00			
		0170.99.90	Delete SITC No.016.290.90			

FIRST SCHEDULE - (Contd.)

1999

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
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and insert 016.299.00

CHAPTER 19

Delete all references to Tariff No. 1905.90.40 and insert the following new Tariff Nos.1905.90.40 and 1905.90.90 and the corresponding Descriptions, Import Duty, S.I.T.C. No. and Unit of Quantity.

1905.90.40			Other bread	25%	048 494 00	Kg.
1905.90.90			Pastry cakes and other bakers' wares	25%	048 499 00	Kg.

Finance

229

No. 4

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
CHAPTER 84						
	8446.21.00		Delete SITC No.724.513.00 and insert No.724.513.10			
	8446.29.00		Delete SITC No.724.515.00 and insert No. 724.513.90.			
CHAPTER 85						
			Delete all references to tariff No.8517.50.00 and insert the following tariff numbers and their corresponding description, import duty, SITC and units of quantity.			
85.17	8517.50		Other apparatus, for			

FIRST SCHEDULE - (Contd.)

1999

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
			carrier-current line systems or for digital line systems.			
	8517.50.10		Apparatus for multimedia digital line systems	15%		764.181.00
	8517.50.90		Other	15%		764.189.00Kg.
CHAPTER 87						
			Delete all reference to tariff No. 8701.20.00 and insert the following tariff numbers and their corresponding descriptions, import duty, SITC and units of quantity.			
	8701.20		Road tractors for semi-trailers.			
	8701.20.10		Unassembled road tractor	5%	783 201 00	No.

Finance

231

No. 4

FIRST SCHEDULE - (Contd.)

<i>Heading No.</i>	<i>H.S.Code</i>	<i>Tariff No.</i>	<i>Amendments to Text</i>	<i>Import Duty</i>	<i>S.I.T.C. No.</i>	<i>Unit of Quantity</i>
		8701.20.20	for semi-trailers Assembled road tractor for semi-trailers	15%	783 209 00	No.

CHAPTER 95

9504.40.10	Delete SITC No.894.370.10 and insert No.894.371.00
9504.40.90	Delete SITC No.894.370.90 and insert 894.379.00.

SECOND SCHEDULE

(s.12(b))

1999

(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 -

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0201.10.00	Carcasses and half-carcasses of bovine animals, fresh or chilled.	25%
0201.20.00	Other cuts with bone in, of bovine animals, fresh or chilled.	25%
0201.30.00	Boneless meat of bovine animals, fresh or chilled.	25%
0202.10.00	Carcasses and half-carcasses of bovine animals, frozen.	25%
0202.20.00	Other cuts with bone in, of bovine animals, frozen.	25%
0202.30.00	Boneless meat of bovine animals, frozen.	25%
0203.11.00	Carcasses and half carcasses of swine, fresh or chilled.	25%
0203.12.00	Hams, shoulders and cuts thereof, with bone in, of swine, fresh or chilled.	25%

Finance

233

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0203.19.00	Other meat of swine, fresh or chilled.	25%
0203.21.00	Carcasses and half-carcasses of swine, frozen.	25%
0203.22.00	Hams, shoulders and cuts thereof, with bone in, of swine, frozen.	25%
0203.29.00	Other meat of swine, frozen.	25%
0204.10.00	Carcasses and half-carcasses of lamb, fresh or chilled.	25%
0204.21.00	Carcasses and half-carcasses of sheep, fresh or chilled.	25%
0204.22.00	Other cuts with bone in, of sheep, fresh or chilled.	25%
0204.23.00	Boneless meat of sheep, fresh or chilled.	25%
0204.30.00	Carcasses and half-carcasses of lamb, frozen.	25%
0204.41.00	Carcasses and half-carcasses of sheep, frozen.	25%
0204.42.00	Other cuts with bone in, of sheep, frozen.	25%
0204.43.00	Other boneless meat of sheep, frozen.	25%
0204.50.00	Meat of goats, fresh, chilled or frozen.	25%
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	or frozen.	
0206.10.00	Edible offal of bovine animals, fresh or chilled.	25%
0206.21.00	Tongues of bovine animals, frozen.	25%
0206.22.00	Livers of bovine animals, frozen.	25%
0206.29.00	Other edible offal, of bovine animals, frozen.	25%
0206.30.00	Edible offal of swine, fresh or chilled.	
0206.41.00	Livers of swine, frozen.	25%
0206.49.00	Other edible offal of swine, frozen.	25%
0206.80.00	Edible offal of sheep, goats, horses, asses, mules and hinnies, fresh or chilled.	25%
0206.90.00	Edible offal of sheep, goats, horses, asses, mules or hinnies, frozen.	25%
0207.11.00	Meat of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, fresh or chilled.	25%

Finance

235

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0207.12.00	Meat of fowls of the species <i>Gallus domesticus</i> , not cut in pieces, frozen.	25%
0207.13.00	Cuts and edible offal, of fowls of the species <i>Gallus domesticus</i> , fresh or chilled.	25%
0207.14.00	Cuts and edible offal, of fowls of the species <i>Gallus domesticus</i> , frozen.	25%
0207.24.00	Meat of turkeys not cut in pieces, fresh or chilled.	25%
0207.25.00	Meat of turkeys not cut in pieces, frozen.	25%
0207.26.00	Cuts and edible offal, of turkeys, fresh or chilled.	25%
0207.27.00	Cuts and edible offals, of turkeys, frozen.	25%
0207.32.00	Meat of ducks, geese or guinea fowls, not cut in pieces, fresh or chilled.	25%
0207.33.00	Meat of ducks, geese or guinea fowls, not cut in pieces, frozen.	25%
0207.34.00	Fatty livers of ducks, geese or guinea fowls, fresh or chilled.	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0207.35.00	Other meat and edible offal of ducks, geese or guinea fowls, fresh or chilled.	25%
0207.36.00	Other meat and edible offal of ducks, geese or guinea fowls, frozen.	25%
0208.10.00	Meat and edible meat offal, of rabbits or hares, fresh, chilled or frozen.	25%
0208.20.00	Frogs' legs, fresh, chilled or frozen.	25%
0208.90.00	Other meat and edible meat offal, fresh, chilled or frozen.	25%
0209.00.00	Pig fat free of lean meat and poultry fat not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	25%
0210.11.00	Hams, shoulders and cuts thereof, with bone in, salted, in brine, dried or smoked.	25%
0210.12.00	Bellies (streaky) of swine and cuts thereof, salted, in brine, dried, or smoked.	25%

Finance

237

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0210.19.00	Other meat of swine, salted, in brine, dried or smoked.	25%
0210.20.00	Meat of bovine animals, salted, in brine, dried or smoked.	25%
0210.90.00	Other meat and edible meat offal, including edible flours and meal, of meat or meat offal, salted, in brine, dried or smoked.	25%
0406.10.00	Fresh (unripened or uncured) cheese.	25%
0406.20.00	Grated or powdered cheese of all kinds.	25%
0406.30.00	Processed cheese, not grated or powdered.	25%
0406.40.00	Blue-veined cheese.	25%
0406.90.00	Other cheese.	25%
0407.00.00	Birds' eggs, in shell, fresh, preserved or cooked.	25%
0408.11.00	Egg-yolks, dried.	25%
0408.19.00	Egg yolks, other than dried.	25%
0408.91.00	Birds' eggs, not in shell, dried.	25%
0408.99.00	Other birds' eggs, not in shell, fresh, cooked by steaming or by	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
0409.00.00	Natural honey.	25%
0410.00.00	Edible products of animal origin, not elsewhere specified or included.	25%
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	25%
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof.	15%
0502.90.00	Badger hair and other brush making hair and waste thereof.	25%
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	25%
0504.00.10	Sausage casings.	25%
0504.00.90	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine,	25%

Finance

239

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	dried or smoked.	
0505.10.00	Feathers of a kind used for stuffing; down.	25%
0505.90.00	Other skins and other parts of birds, with their feathers, feathers and parts of feathers (whether or not with treated edges), not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feather.	25%
0510.00.10	Ambergris, castoreum, civet and musk; cantharides.	25%
0510.00.90	Bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	25%
0511.99.20	Sinews and tendons; parings and similar waste of raw hides and skins.	25%
0511.99.90	Other animal products not elsewhere specified or included.	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0701.10.00	Potato seed, fresh or chilled.	25%
0701.90.00	Potato, other than potato seed, fresh or chilled.	25%
0702.00.00	Tomatoes, fresh or chilled.	25%
0703.10.00	Onions and shallots, fresh or chilled.	25%
0703.20.00	Garlic, fresh or chilled.	25%
0703.90.00	Leeks and other alliaceous vegetables, fresh or chilled.	25%
0704.10.00	Cauliflowers and headed broccoli, fresh or chilled.	25%
0704.20.00	Brussels sprouts, fresh or chilled.	25%
0704.90.00	Cabbages, kohirabi, kale and similar edible brassicas, fresh or chilled.	25%
0705.11.00	Cabbage lettuce (head lettuce), fresh or chilled.	25%
0705.19.00	Other lettuce, fresh or chilled.	25%
0705.21.00	Witloof chicory, fresh or chilled.	25%
0705.29.00	Other chicory, fresh or chilled.	25%

Finance

241

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0706.10.00	Carrots and turnips, fresh or chilled.	25%
0706.90.00	Salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	25%
0707.00.00	Cucumbers and gherkins, fresh or chilled.	25%
0708.10.00	Peas, shelled or unshelled, fresh or chilled.	25%
0708.20.00	Beans, shelled or unshelled, fresh or chilled.	25%
0708.90.00	Other leguminous vegetables, shelled or unshelled, fresh or chilled.	25%
0709.10.00	Globe artichokes, fresh or chilled.	25%
0709.20.00	Asparagus, fresh or chilled.	25%
0709.30.00	Aubergines (egg-plants), fresh or chilled.	25%
0709.40.00	Celery other than celeriac, fresh or chilled.	25%
0709.51.00	Mushrooms, fresh or chilled.	25%
0709.52.00	Truffles, fresh or chilled.	25%
0709.60.00	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> ,	25%

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0709.70.00	fresh or chilled. Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled.	25%
0709.90.00	Other vegetables, fresh or chilled.	25%
0710.10.00	Potatoes (uncooked or cooked by steaming or boiling in water), frozen.	25%
0710.21.00	Peas, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	25%
0710.22.00	Beans, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	25%
0710.29.00	Other leguminous vegetables, shelled or unshelled, (uncooked or cooked by steaming or boiling in water), frozen.	25%
0710.30.00	Spinach, New Zealand spinach and orache spinach (garden spinach), (uncooked by steaming or boiling in water), frozen.	25%

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0710.40.00	Sweet corn, (uncooked or cooked by steaming or boiling in water), frozen.	25%
0710.90.00	Mixtures of vegetables, (uncooked or cooked by steaming or boiling in water), frozen.	25%
0711.10.00	Onions, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	25%
0711.20.00	Olives, provisionally preserved, but unsuitable in that state for immediate consumption.	25%
0711.30.00	Capers, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	25%
0711.40.00	Cucumbers and gherkins, provisionally preserved (for example by sulphur dioxide gas, in brine, in sulphur water or in	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0711.90.00	other preservative solutions), but unsuitable in that state for immediate consumption. Other vegetables; mixtures of vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	25%
0712.20.00	Onions, dried, whole, cut, sliced, broken or in powder, but not further prepared.	25%
0712.30.00	Mushrooms and truffles; dried, whole, cut, sliced, broken or in powder, but not further prepared.	25%
0712.90.00	Other vegetables; mixtures of vegetables, dried, whole, cut, sliced, broken or in powder, but not further prepared.	25%
0713.10.00	Peas, dried, shelled, whether or not skinned or split.	25%
0713.20.00	Chickpeas, dried, shelled, whether or not skinned or split.	25%

Finance

245

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0713.31.00	Beans of the species <i>Vigna mungo</i> (L) Hepper or <i>Vigna radiata</i> (L) Wilczek, dried, shelled, whether or not skinned or split.	25%
0713.32.00	Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>) dried, shelled, whether or not skinned or split.	25%
0713.33.00	Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>) dried, shelled, whether or not skinned or split.	25%
0713.39.00	Other beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.), dried, shelled, whether or not skinned or split.	25%
0713.40.00	Lentils, dried, shelled, whether or not skinned or split.	25%
0713.50.00	Broad beans, (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>) dried, shelled, whether or not or not skinned or split.	25%
0713.90.00	Other dried leguminous vegetables, shelled, whether or not	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0714.10.00	skinned or split. Manioc (cassava), fresh or dried, whether or not sliced or in the form of pellets.	25%
0714.20.00	Sweet potatoes, fresh or dried, whether or not sliced or in the form of pellets.	25%
0714.90.00	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	25%
0802.11.00	Almonds in shell.	10%
0802.12.00	Almonds, shelled.	10%
0802.21.00	Hazelnuts or filberts (<i>corylus spp.</i>) in shell.	10%
0803.00.00	Bananas, including plantains, fresh or dried.	25%
0804.10.00	Dates, fresh or dried.	25%
0804.20.00	Figs, fresh or dried.	25%

Finance

247

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0804.30.00	Pineapples, fresh or dried.	25%
0804.40.00	Avocados, fresh or dried.	25%
0804.50.00	Guavas, mangoes and mangosteens, fresh or dried.	25%
0805.10.00	Oranges, fresh or dried.	25%
0805.20.00	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, fresh or dried.	25%
0805.30.00	Lemons and limes, fresh or dried.	25%
0805.40.00	Grapefruit, fresh or dried.	25%
0805.90.00	Other citrus fruit, fresh or dried.	25%
0806.10.00	Grapes, fresh.	25%
0806.20.00	Grapes, dried.	25%
0807.11.00	Watermelons, fresh.	25%
0807.19.00	Other melons and pawpaws (papayas), fresh.	25%
0808.10.00	Apples, fresh.	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0808.20.00	Pears and quinces, fresh.	25%
0809.10.00	Apricots, fresh.	25%
0809.20.00	Cherries, fresh.	25%
0809.30.00	Peaches, including nectarines, fresh.	25%
0809.40.00	Plums and sloes, fresh.	25%
0810.10.00	Strawberries, fresh.	25%
0810.20.00	Raspberries, blackberries, mulberries and loganberries, fresh.	25%
0810.30.00	Black, white or red currants and gooseberries, fresh.	25%
0810.40.00	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> , fresh.	25%
0810.50.00	Kiwifruit, fresh.	25%
0810.90.00	Other fruit, fresh.	25%
0811.10.00	Strawberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar	25%

Finance

249

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
0811.20.00	or other sweetening matter. Raspberries, blackberries, mulberries loganberries, black, white or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	25%
0811.90.00	Other fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	25%
0812.10.00	Cherries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	25%
0812.20.00	Strawberries, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	in other preservative solutions), but unsuitable in that state for immediate consumption.	
0812.90.00	Other fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	25%
0813.10.00	Apricots, dried.	25%
0813.20.00	Prunes, dried.	25%
0813.30.00	Apples, dried.	25%
0813.40.00	Other dried fruit.	25%
0813.50.00	Mixtures of nuts or dried fruits of Chapter 8.	25%
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	25%

Finance

251

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1001.10.10	Hard durum wheat.	Per Kg 3.70 or 25%
1001.10.90	Other durum wheat.	Per Kg 3.70 or 25%
1001.90.10	Other hard wheat.	Per Kg 3.70 or 25%
1001.90.90	Other wheat and meslin.	Per Kg 3.70 or 25%
1107.10.00	Malt, not roasted.	15%
1107.20.00	Malt, roasted.	15%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1210.20.00	Hop cones, ground, powdered or in the form of pellets, luplin.	10%
1301.10.00	Lac.	10%
1301.20.00	Gum Arabic.	10%
1301.90.00	Other natural gums, resins, gum-resins and deoresins (for example, balsams).	10%
1302.12.00	Saps and extracts of liquorice.	10%
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds.	10%
1302.39.00	Mucilages and thickeners whether or not modified from other vegetables products.	10%
1502.00.20	Tallow (including premier jus).	10%
1505.10.00	Wool grease, crude.	10%
1511.10.00	Palm oil, crude.	10%
1511.90.10	Crude olein.	10%

Finance

253

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1511.90.20	Crude stearin.	10%
1511.90.91	Refined, Bleached and Deodorised (RBD) fractions of palm oil.	25%
1511.90.99	Other Refined, Bleached and Deodorised (RBD) of palm oil.	25%
1520.10.00	Glycerol (glyceline), crude, glycerol waters and glycerol lyes.	10%
1520.90.00	Other glycerol, including synthetic glycerol.	10%
1601.00.00	Sausages and similar products of meat, meat offal or blood; food preparations based on these products.	25%
1602.10.00	Homogenised preparations of meat, meat offal or blood.	25%
1602.20.00	Other prepared or preserved meat of liver of any animal.	25%
1602.31.00	Other prepared or preserved meat, meat offal or blood of turkeys.	25%
1602.32.00	Other prepared or preserved meat, meat offal or blood, of fowls of the species <i>Gallus domesticus</i> .	25%
1602.39.00	Prepared or preserved meat, meat offal or blood of other poultry of heading 01.05.	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1602.41.00	Hams and cuts thereof.	25%
1602.42.00	Shoulders and cuts thereof.	25%
1602.49.00	Other prepared or preserved meat of swine, including mixtures.	25%
1602.50.10	Canned beef, of bovine animals.	25%
1602.50.90	Other prepared or preserved meat, meat offal or blood, of bovine animals.	25%
1602.90.00	Other prepared or preserved meat, meat offal including preparations of blood of any animal.	25%
1603.00.10	Extracts and juices of meat.	25%
1603.00.90	Other extracts and juices of fish or crustaceans, molluscs or other aquatic invertebrates.	25%
1804.00.00	Cocoa butter, fat and oil.	10%
1805.00.00	Cocoa powder, not containing added sugar or other sweetening	10%

Finance

255

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	matter.	
1901.10.00	Preparations of flour, meal, starch or malt extract for infant use, put up for retail sale.	25%
1901.20.00	Mixes and doughs for the preparation of bakers' wares of heading No.19.05.	25%
1901.90.10	Malt extract.	10%
1901.90.90	Other food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included food preparations of milk, cream, butter.	25%
1902.11.00	Uncooked pasta not stuffed or otherwise prepared, containing eggs.	25%
1902.19.00	Other uncooked pasta not stuffed or otherwise prepared.	25%
1902.20.00	Stuffed pasta, whether or not cooked or otherwise prepared.	25%
1902.30.00	Other pasta, whether or not cooked or otherwise prepared, not stuffed.	25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
1902.40.00	Couscous, whether or not cooked or prepared.	25%
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	25%
1904.10.00	Prepared foods obtained by the swelling or roasting of cereals or cereal products.	25%
1904.20.00	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals.	25%
1904.90.00	Other cereals, in grain form, or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	25%
1905.90.40	Other bread.	25%
1905.90.90	Pastry cakes and other bakers' wares.	25%
2106.90.20	Food mix for manufacture of infant milk foods.	10%

Finance

257

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2503.00.00	Sulphur of all kinds, other than sublime sulphur, precipitated sulphur and colloidal sulphur.	5%
2523.10.00	Cement Clinkers.	25%
2523.21.00	White cement, whether or not artificially coloured.	25%
2523.29.00	Other portland cement.	25%
2523.30.00	Aluminous cement.	25%
2523.90.00	Other hydraulic cements.	25%
2525.20.00	Mica powder.	10%
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	10%
2704.00.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	10%
2706.00.00	Tar distilled from coal, from lignite or from	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	peat, and other mineral tars whether or not dehydrated or partially distilled including reconstituted tars.	
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils) of 125 centstokes (cSt)	Per 1,000l. @ 20degC Shs.1,900
2710.00.45	Residual fuel oils of 180 Centistokes (cSt).	Per 1,000l. @ 20degC Shs.1,650
2710.00.46	Residual fuel oils of 280 Centistokes (cSt).	Per 1,000l. @ 20degC Shs.1,485

Finance

259

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2710.00.47	Other Residual fuel oils.	Per 1,000l. @ 20degC Shs. 1,400
2804.50.00	Boron; tellurium.	10%
2804.61.00	Silicon containing by weight not less than 99.99% of silicon.	10%
2804.69.00	Other silicon.	10%
2804.70.00	Phosphorus.	10%
2804.80.00	Arsenic.	10%
2804.90.00	Selenium.	10%
2809.20.00	Phosphoric acid and polphosphoric acid.	10%
2811.22.00	Silicon dioxide.	10%
2811.23.00	Sulphur dioxide.	10%
2814.10.00	Anhydrous ammonia.	10%
2814.20.00	Ammonia in aqueous solution.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2811.22.00	Silicon dioxide.	10%
2815.11.00	Solid sodium hydroxide (caustic soda).	10%
2815.12.00	Sodium hydroxide in aqueous solution (soda lye or liquid soda).	10%
2815.20.00	Potassium hydroxide (caustic potash).	10%
2818.20.00	Other aluminum oxide.	10%
2818.30.00	Aluminium hydroxide.	10%
2820.10.00	Manganese dioxide.	10%
2821.10.00	Iron oxides and hydroxides.	10%
2822.00.00	Cobalt oxides and hydroxide; commercial cobalt oxides.	10%
2823.00.00	Titanium oxides.	10%
2824.10.00	Lead monoxide (litharge, missicot).	10%
2826.19.00	Other fluorides.	10%

Finance

261

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2827.10.00	Ammonium chloride.	10%
2827.20.00	Calcium chloride.	10%
2827.31.00	Magnesium chloride.	10%
2827.32.00	Aluminium chloride.	10%
2827.33.00	Iron chloride.	10%
2827.34.00	Cobalt chloride.	10%
2827.35.00	Nickel chloride.	10%
2827.36.00	Zinc chloride.	10%
2827.38.00	Chloride of barium.	10%
2827.39.00	Other chlorides.	10%
2828.10.00	Commercial calcium hypochlorite and other calcium hypochlorites.	10%
2829.19.00	Other chlorates.	10%
2832.10.00	Sodium sulphites.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2833.11.00	Disodium sulphate.	10%
2833.19.00	Other sodium sulphate.	10%
2833.11.00	Disodium sulphate.	10%
2833.21.00	Sulphates of magnesium.	10%
2833.22.00	Sulphates of aluminium.	10%
2833.23.00	Sulphates of chromium.	10%
2833.24.00	Sulphates of nickel.	10%
2833.25.00	Sulphates of copper.	10%
2833.26.00	Sulphates of zinc.	10%
2833.27.00	Sulphates of barium.	10%
2833.29.00	Other Sulphates.	10%
2833.30.00	Alums.	10%
2833.40.00	Peroxosulphates (persulphates).	10%
2835.10.00	Phosphinates (hypophosphites) and phosphate (phosphites).	10%

Finance

263

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2835.22.00	Phosphates of mono- or disodium.	10%
2835.25.00	Calcium hydrogenorthophosphate.	10%
2835.26.00	Other phosphates of calcium.	10%
2835.31.00	Sodium triphosphate (sodium triphosphate).	10%
2836.30.00	Sodium hydrogencarbonate (sodium bicarbonate).	10%
2836.50.00	Calcium carbonate.	10%
2840.19.00	Other disodium tetraborate (refined borax).	10%
2840.30.00	Peroxoborates (perborates).	10%
2841.40.00	Potassium dichromate.	10%
2849.20.00	Carbides of silicon.	10%
2902.11.00	Cyclohexane.	10%
2902.20.00	Benzene.	10%
2902.30.00	Toluene.	10%
2902.41.00	o-Xylene.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2902.42.00	m-Xylene.	10%
2902.43.00	p-Xylene.	10%
2902.44.00	Mixed xylene isomers.	10%
2902.50.00	Styrene.	10%
2902.60.00	Ethylbenzene.	10%
2902.70.00	Cumene.	10%
2902.90.00	Other cyclic hydrocarbons.	10%
2903.12.00	Dichloromethane (methylene chloride).	10%
2903.29.00	Other unsaturated chlorinated derivatives of acyclic hydrocarbons.	10%
2903.30.00	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons.	10%
2904.10.00	Derivates containing only sulpho groups, their salts, and ethyl esters.	10%
2905.11.00	Methanol (methyl alcohol).	10%

Finance

265

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2905.12.00	Propan 1-01 (propyl alcohol) and propan 2-01 (isophrophyl alcohol).	10%
2905.13.00	Butan 1-01 (n-butyl alcohol).	10%
2905.16.00	Octanol (octyl alcohol) and isomers thereof.	10%
2905.17.00	Dodecan 1-01 (lauryl alcohol) hexadecan 1-01.	10%
2905.31.00	Ethylene glycol (ethanediol).	10%
2905.32.00	Propylene glycol (propane - 1, 2 diol).	10%
2905.41.00	2-Ethyl-2-(hydroxymethyl) propane-1, 3-diol (trimethylolpropane).	10%
2905.42.00	Pentaerythritol.	10%
2905.44.00	D-glucitol (sorbitol).	10%
2905.45.00	Glycerol.	10%
2905.50.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2906.11.00	Menthol.	10%
2906.13.00	Sterols and inositols.	10%
2905.14.00	Terpineols.	10%
2907.12.00	Cresols and their salts.	10%
2907.14.00	Xylenols and their salts.	10%
2907.30.00	Phenol-alcohols.	10%
2909.11.00	Diethyl ether.	10%
2909.30.00	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%
2909.41.00	2, 2 - oxydiethanol (diethylene glycol, digol).	10%
2909.60.00	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%
2912.11.00	Methenal (formaldehyde).	10%
2912.41.00	Vanillin (4-hydroxy-3-methoxy-benzaldehyde).	10%

Finance

267

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2912.42.00	Ethylvanillin (3-ethoxy-4-hydroxy-benzaldehyde).	10%
2912.60.00	Parafomaldehyde.	10%
2914.11.00	Acetone.	10%
2914.12.00	Butanone (methyl ethyl ketone).	10%
2914.21.00	Camphor.	10%
2914.22.00	Cyclohexanone and methylcyclohexanones.	10%
2914.50.00	Ketone-phenols and ketones with other oxygen function.	10%
2915.13.00	Esters of formic acid.	10%
2915.21.00	Acetic acid.	10%
2915.31.00	Ethyl acetate.	10%
2915.32.00	Vinyl acetate.	10%
2915.60.00	Butyric acids, valeric acids, their salts and esters.	10%
2915.70.00	Palmitic acid, stearic acid, and their salts and esters.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2915.90.00	Other saturated acyclic monocarboxylic acids and their anyhydrides, halides, peroxides and peroxyacids, their hologenated, suphonated, nitrated or nitrosated derivates.	10%
2916.11.00	Acrylic acid and its salts.	10%
2916.12.00	Esters or acrylic acid.	10%
2916.13.00	Methacrylic acid and its salts.	10%
2916.14.00	Esters of methacrylic acid.	10%
2916.20.00	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	10%
2916.31.00	Benzoic acid, its salts and esters.	10%
2916.32.00	Benzoyl peroxide and benzoyl chloride.	10%
2917.12.00	Adipic acid, its salts and esters.	10%
2917.13.00	Azelaic acid, sebacic acid, their salts and esters.	10%
2917.14.00	Maleic anhydride.	10%

Finance

269

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2917.20.00	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	10%
2917.31.00	Dibutyl orthophthalates.	10%
2917.32.00	Dioctyl orthophthalates.	10%
2917.33.00	Dinonyl or didecyl orthophthalates.	10%
2917.35.00	Phthalic anhydride.	10%
2917.36.00	Terephthalic acid and its salts.	10%
2917.37.00	Dimethyl terephthalate.	10%
2917.39.00	Other aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives.	10%
2918.14.00	Citric Acid.	10%
2918.15.00	Salts and esters of citric acid.	10%
2918.21.00	Salicylic acid and its salts.	10%
2919.00.00	Phosphoric esters and their salts, including lactophosphates; their	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2920.10.00	halogenated, sulphonated, nitrated or nitrosated derivatives. Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	10%
2921.11.00	Methylamine, di- or trimethylamine and their salts.	10%
2921.21.00	Ethylenediamine and its salts.	10%
2921.44.00	Diphenylamine and its derivatives; salts thereof.	10%
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof.	
2922.13.00	Triethanolamine and its salts.	10%
2923.20.00	Lecithins and other phosphoaminolipids.	10%
2924.10.00	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof.	10%
2925.20.00	Imines and their derivatives; salts thereof.	10%
2927.00.00	Diazo, azo - or azoxy-compounds.	10%

Finance

271

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
2929.10.00	Isocyanates.	10%
2932.29.00	Other lactones.	10%
2933.31.00	Pyridine and its salts.	10%
2936.10.00	Provitamins, unmixed.	10%
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives, unmixed.	10%
2936.27.00	Vitamin C and its derivatives, unmixed.	10%
2936.28.00	Vitamin E and its derivatives, unmixed.	10%
2936.90.00	Intermixture of provitamins and vitamins, including natural concentrates and their derivatives, whether or not in any solvent.	10%
3202.10.00	Synthetic organic tanning substances.	10%
3203.00.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	Chapter based on colouring matter of vegetable or animal origin.	
3204.11.00	Disperse dyes and preparations based thereon.	10%
3204.12.00	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon.	10%
3204.13.00	Basic dyes and preparations based thereon.	10%
3204.16.00	Reactive dyes and preparations based thereon.	10%
3204.17.00	Pigments and preparations based thereon.	10%
3204.20.00	Synthetic organic products of a kind used as fluorescent brightening agents.	10%
3204.90.00	Other synthetic organic colouring matter whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic matter; synthetic organic.	10%
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	10%

Finance

273

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3206.11.00	Pigments and preparations based on titanium dioxide containing 80% or more by weight of titanium dioxide calculated on the dry weight.	10%
3206.30.00	Pigments and preparations based on cadmium compound.	10%
3206.49.00	Other colouring matter and other preparations.	10%
3207.10.00	Prepared pigments, prepared opacifiers, prepared colours and and similar preparations.	10%
3207.20.00	Vitrifiable enamels and glazes, engobes (slips) and similar preparations.	10%
3207.40.00	Glass frit and other glass, in the form of powder, granules or flakes.	10%
3301.11.00	Essential oils of bergamot.	10%
3301.12.00	Essential oils of orange.	10%
3301.13.00	Essential oils of lemon.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3301.14.00	Essential oils of lime.	10%
3301.21.00	Essential oils of geranium.	10%
3301.22.00	Essential oils of jasmine.	10%
3301.23.00	Essential oils of lavender or of lavandin.	10%
3301.24.00	Essential oils of peppermint (<i>Mentha piperita</i>).	10%
3301.25.00	Essential oils of other mints.	10%
3301.26.00	Essential oils of vetiver.	10%
3301.29.00	Other essential oils other than those of citrus fruit and oils of tariff Nos. 3301.21.00 to 3301.26.00.	10%
3301.30.00	Resinoids.	10%
3302.10.00	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances of a kind in the food or drink industries.	10%
3403.11.00	Preparations for the treatment of textile materials, leather, furskins	10%

Finance

275

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	or other materials.	
3404.20.00	Artificial waxes and prepared waxes of polyethylene glycol.	10%
3507.10.00	Rennet and concentrates thereof.	10%
3507.90.10	Meat tenderizer.	10%
3507.90.90	Other enzymes; prepared enzymes n.e.s.	10%
3801.10.00	Artificial graphite.	10%
3802.10.00	Activated carbon.	10%
3805.10.00	Gum, wood or sulphate turpentine oils.	10%
3806.10.00	Resin and resin acids.	10%
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	10%
3809.92.00	Other finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	example, dressings and mordants), of a kind used in the paper industry not elsewhere specified or included.	
3809.99.00	Other finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuff and other products and preparations (for example, dressings and mordants), of a kind used in leather or like industries not elsewhere specified or included.	10%
3812.10.00	Prepared rubber accelerators.	10%
3812.20.00	Compound plasticisers for rubber or plastics.	10%
3812.30.00	Anti-oxidising preparation and other compound stabilizers for rubber or plastics.	10%
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	10%
3817.10.00	Mixed alkylbenzenes.	10%

Finance

277

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3823.11.00	Stearic acid.	10%
3823.13.00	Tall oil fatty acids.	10%
3823.19.00	Other industrial monocarboxylic fatty acids and acid oils from refining.	10%
3823.70.00	Industrial fatty alcohols.	10%
3824.10.00	Prepared binders for foundry moulds or cores.	10%
3824.71.00	Mixtures containing acyclic hydrocarbons perhalogenated only with fluorine and chlorine.	10%
3824.90.10	Ammoniacol gas liquors and spent oxide produced in coal gas purification.	10%
3901.30.00	Ethylene-vinyl acetate copolymers.	5%
3901.90.00	Other polymers of ethylene, in primary form.	5%
3902.30.00	Propylene copolymers.	5%
3902.90.00	Other polymers of propylene or of other olefins in primary forms.	5%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3903.20.00	Styrene-acrylonitrile (SAN) copolymers.	5%
3903.30.00	Acrylonitrile-butadiene-styrene (ABS) copolymers, in primary forms.	5%
3903.90.00	Other polymers of styrene, in primary forms.	5%
3904.40.00	Other vinyl chloride copolymers in primary forms.	5%
3905.30.00	Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups.	10%
3907.10.00	Polyacetals.	10%
3907.20.00	Other polyethers in primary forms.	10%
3907.40.00	Polycarbonates.	10%
3907.60.00	Polyethylene terephthalate.	10%
3908.90.00	Other polyamides in primary form.	10%
3909.50.00	Polyurethanes, in primary forms.	10%
3910.00.00	Silicones in primary forms.	10%

Finance

279

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3912.11.00	Non-plasticised cellulose acetates in primary forms.	10%
3912.12.00	Plasticised cellulose acetates in primary forms.	10%
3912.20.00	Cellulose nitrates (including collodions) in primary forms.	10%
3912.31.00	Cellulose esters - carboxymethyl cellulose and its salts.	10%
3913.10.00	Alginic acid, its salts and esters.	10%
3914.00.00	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	10%
3917.10.00	Artificial guts (sausage casings) of hardened protein or of cellulosic materials.	10%
3919.90.21	Self-adhesive plates, sheets, film, foil, tape and strip of plastics, in rolls of a width exceeding 100 cm, unprinted.	10%
3920.10.10	Other plates, sheets, film, foil and strip of ethylene, unprinted.	10%
3920.20.10	Other plates, sheets, film, foil and strip, of polymers of	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
3920.30.10	propylene, unprinted. Other plates, sheets, film, foil and strip, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of styrene, unprinted.	10%
3920.41.10	Other plates, sheets, film, foil and strip of polymers of vinyl chloride, rigid, unprinted.	10%
3920.42.10	Other plates, sheets, film foil and strip of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials, of polymers of vinyl) chloride, flexible.	10%
3920.51.10	Other plates, sheets, film, foil and strip of polymers of polymethyl methacrylate, unprinted.	10%
3920.59.10	Other plates, sheets, film, foil and strip of acrylic polymers,	10%

Finance

281

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	unprinted.	
3920.61.10	Other plates, sheets, film, foil and strip of polymers of polycarbonates, unprinted.	10%
3920.62.10	Other plates, sheets, film, foil and strip of polymers of polyethylene terephthalate, unprinted.	10%
3920.63.10	Other plates, sheets, film, foil and strip of polymers of unsaturated polyesters, unprinted.	10%
3920.69.10	Other plates, sheets, film, foil and strip of polymers of other polyesters, unprinted.	10%
3920.71.10	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials of regenerated cellulose, unprinted.	10%
3920.72.10	Other plates, sheets, film, foil and strip, of plastics non-cellular and not reinforced, laminated, supported or similarly combined	10%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	New Rate of Duty
3920.92.10	with other materials of vulcanised fibre, unprinted. Other plates, sheets, film, foil and strip of polymers of polymamides, unprinted.	10%
3921.11.10	Other plates, sheets, film, foil and strip, cellular, of polymers of styrene, unprinted.	10%
3921.12.10	Other plates, sheets, film, foil and strip, cellular, of polymers of vinyl chloride, unprinted.	10%
3921.13.10	Other plates, sheets, film, foil and strip, cellular, of polyurethanes, unprinted.	10%
3921.14.10	Other plates, sheets, film, foil and strip, of regenerated cellulose, unprinted.	10%
3921.19.10	Other plates, sheets, film, foil and strip, cellular, of other plastics, unprinted.	10%
3923.40.00	Spools, cops, bobbins and similar supports.	15%

Finance

283

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
4007.00.00	Vulcanised rubber thread and cord.	10%
4701.00.00	Mechanical wood pulp.	5%
4804.19.10	Dry battery Kraft liner.	10%
4811.39.10	Dry cell battery labelling.	10%
4908.10.00	Transfers (decalcomanias) vitrifiable.	10%
4908.90.00	Other transfers (decalcomanias).	10%
5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100 g/m ² but not more than 200 g/m ² unbleached.	Per Sq. m. 6.00 or 25%
5208.12.10	Canvas of woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² containing 85% or more by weight of cotton, unbleached.	Per Sq. m. 6.00 or 25%
5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , containing 85% or more	Per Sq. m. 6.00 or 25%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	New Rate of Duty
5208.13.00	by weight of cotton, unbleached. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² unbleached.	Per Sq. m. 6.00 or 25%
5208.19.10	Wefless fabric, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , for tyre manufacture.	Per Sq. m. Shs. 6.00 or 25%
5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	Per Sq. m. Shs. 6.00 or 25%
5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%

Finance

285

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.23.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5208.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5208.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5208.33.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5208.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5208.43.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , of yarn of different colours.	Per Sq. m. Shs. 6.00 or 25%
5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%

Finance

287

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² , but not more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5208.53.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5208.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs. 6.00 or 25%
5209.11.90	Other woven fabrics of cotton (other than canvas), containing	Per Sq. m. Shs.

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	6.00 or 25%
5209.12.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² 3-thread or 4-thread twill, including cross twill, unbleached.	Per Sq. m. Shs. 6.00 or 25%
5209.19.10	Wefless fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , for tyre manufacture.	Per Sq. m. Shs. 6.00 or 25%
5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
5209.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs. 6.00 or 25%
5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton,	Per Sq. m. Shs. 6.00 or 25%

Finance

289

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.29.00	weighing more than 200 g/m ² , bleached. Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs. 6.00 or 25%
5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5209.39.00	Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5209.43.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of 3-thread or 4-thread twill, including cross twill.	Per Sq. m. Shs. 6.00 or 25%
5209.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	Per Sq. m. Shs. 6.00 or 25%
5209.51.00	Printed woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave.	Per Sq. m. Shs. 6.00 or 25%
5209.52.00	Printed woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , 3-thread or 4-thread twill, including cross twill.	Per Sq. m. Shs. 6.00 or 25%
5209.59.00	Other printed woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	Per Sq. m. Shs. 6.00 or 25%

Finance

291

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs. 6.00 or 25%
5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
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 g/m ² , plain weave, bleached.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5210.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs. 6.00 or 25%
5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5210.39.00	Other woven fabrics of cotton, containing less than 85%	Per Sq. m. Shs.

Finance

293

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/m ² . dyed.	6.00 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 g/m ² , plain weave, of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
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 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5210.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5210.51.00	of yarns of different colours. Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs. 6.00 or 25%
5210.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, unbleached.	Per Sq. m. Shs. 6.00 or 25%

Finance

295

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
5211.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
5211.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, bleached.	Per Sq. m. Shs. 6.00 or 25%
5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, dyed.	Per Sq. m. Shs. 6.00 or 25%
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 solely with man-made fibres, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
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 g/m ² , dyed.	Per Sq.m. Shs. 6.00 or 25%
5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of	Per Sq. m. Shs.

Finance

297

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	6.00 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 g/m ² denim, of yarns of different colours.	Per Sq. m. Shs. 6.00 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, weighing more than 200 g/m ² of yarns of different colours.	Per Sq. m. Shs. 6.00 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 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, printed.	Per Sq. m. Shs. 6.00 or 25%
5211.52.00	Woven fabrics of cotton, containing less than 25% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , 3-thread or 4-thread twill, including cross twill, printed.	Per Sq. m. Shs. 6.00 or 25%
5211.59.00	Other printed fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² .	Per Sq. m. Shs. 6.00 or 25%
5212.11.00	Other woven fabrics of cotton weighing not more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
5212.12.00	Other woven fabrics of cotton weighing not more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5212.13.00	Other woven fabrics of cotton weighing not more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5212.14.00	Other woven fabrics of cotton weighing not more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5212.15.00	Other woven fabrics of cotton weighing not more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , unbleached.	Per Sq. m. Shs. 6.00 or 25%
5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , bleached.	Per Sq. m. Shs. 6.00 or 25%
5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5303.10.00	Jute and other textile bast fibres, raw or retted, but not spun.	10%
5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylon or other polyamides or of polyesters.	Per Sq. m. Shs. 6.00 or 25%
5407.20.00	Woven fabrics obtained from strip or the like.	Per Sq. m. Shs. 6.00 or 25%
5407.30.00	Woven fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles and bonded at intersections by an adhesive or by thermal bonding.	Per Sq. m. Shs. 6.00 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. Shs. 6.00 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. Shs. 6.00 or 25%

Finance

301

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.43.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5407.44.00	Other woven fabrics, containing 85% or more by weight of filaments nylon or other polyamides, printed.	Per Sq. m. Shs. 6.00 or 25%
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	Per Sq. m. Shs. 6.00 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. Shs. 6.00 or 25%
5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.61.00	Other woven fabrics containing 85% or more by weight of non-textured polyester filaments.	Per Sq. m. Shs. 6.00 or 25%
5407.69.00	Other woven fabrics, containing 85% or more by weight of polyester filaments.	Per Sq. m. Shs. 6.00 or 25%
5407.71.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5407.72.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, dyed.	Per Sq. m. Shs. 6.00 or 25%
5407.73.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5407.74.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, printed.	Per Sq. m. Shs. 6.00 or 25%
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton,	Per Sq. m. Shs. 6.00 or 25%

Finance

303

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	unbleached or bleached.	
5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	Per Sq. m. Shs. 6.00 or 25%
5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	Per Sq. m. Shs. 6.00 or 25%
5407.91.00	Other woven fabrics of synthetic filament yarn, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5407.92.00	Other woven fabrics of synthetic filament yarn, dyed.	Per Sq. m. Shs. 6.00 or 25%
5407.93.00	Other woven fabrics of synthetic filament yarn, of yarns of	Per Sq. m. Shs.

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5407.94.00	different colours. Other woven fabrics of synthetic filament yarn, printed.	6.00 or 25% Per Sq. m. Shs.
5408.10.00	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	6.00 or 25% Per Sq. m. Shs.
5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	6.00 or 25% Per Sq. m. Shs.
5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	6.00 or 25% Per Sq. m. Shs.
5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	6.00 or 25% Per Sq. m. Shs.
5408.24.00	Other woven fabrics, containing 85% or more by weight of	Per Sq. m. Shs.

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5408.31.00	artificial filament or strip or the like, printed. Other woven fabrics of artificial filament yarn, unbleached or bleached.	6.00 or 25% Per Sq. m. Shs. 6.00 or 25%
5408.32.00	Other woven fabrics of artificial filament yarn, dyed.	Per Sq. m. Shs. 6.00 or 25%
5408.33.00	Other woven fabrics of artificial filament yarn, of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5408.34.00	Other woven fabrics of artificial filament yarn, printed.	Per Sq. m. Shs. 6.00 or 25%
5501.10.00	Synthetic filament tow of nylon or other polyamides.	5%
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	Per Sq. m. Shs. 6.00 or 25%
5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5512.29.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	Per Sq. m. Shs. 6.00 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. Shs. 6.00 or 25%
5512.99.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of other synthetic staple fibres.	Per Sq. m. Shs. 6.00 or 25%
5513.11.00	Woven fabrics of polyester staple fibres, plain weave, containing	Per Sq. m. Shs.

Finance

307

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² unbleached or bleached.	6.00 or 25%
5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 6.00 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 exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.21.00	or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached. Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 6.00 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 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5513.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%

Finance

309

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5513.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5513.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5513.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.39.00	mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours. Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5513.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%

Finance

311

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	New Rate of Duty
5514.13.00	<p>85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m², unbleached or bleached.</p> <p>Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m², unbleached or bleached.</p>	<p>Per Sq. m. Shs. 6.00 or 25%</p>
5514.19.00	<p>Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m², unbleached or bleached.</p>	<p>Per Sq. m. Shs. 6.00 or 25%</p>
5514.21.00	<p>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</p>	<p>Per Sq. m. Shs. 6.00 or 25%</p>

Finance

313

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	New Rate of Duty
5514.22.00	170 g/m ² , dyed. Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5514.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly as solely with cotton of a weight exceeding 170g/m ² , dyed.	Per Sq. m. Shs. 6.00 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 g/m ² , dyed.	Per Sq. m. Shs. 6.00 or 25%
5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.32.00	170 g/m ² , of yarns of different colours. Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5514.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%

Finance

315

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5514.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5514.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	Per Sq. m. Shs. 6.00 or 25%
5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	
5515.11.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	Per Sq. m. Shs. 6.00 or 25%
5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	Per Sq. m. Shs. 6.00 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. Shs. 6.00 or 25%
5515.19.00	Other woven fabrics of polyester staple fibres.	Per Sq. m. Shs. 6.00 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. 6.00 or 25%
5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or	Per Sq. m. Shs. 6.00 or 25%

Finance

317

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	fine animal hair.	
5515.29.00	Other woven fabrics of acrylic or modacrylic staple fibres.	Per Sq. m. Shs. 6.00 or 25%
5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	Per Sq. m. Shs. 6.00 or 25%
5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	Per Sq. m. Shs. 6.00 or 25%
5515.99.00	Other woven fabrics, of synthetic staple fibres.	Per Sq. m. Shs. 6.00 or 25%
5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	Per Sq. m. Shs. 6.00 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. 6.00 or 25%

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	Per Sq. m. Shs. 6.00 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. Shs. 6.00 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. 6.00 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. 6.00 or 25%
5516.23.00	Woven fabrics of artificial staple fibres, containing	Per Sq. m. Shs.

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	6.00 or 25%
5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	Per Sq. m. Shs. 6.00 or 25%
5516.31.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached or bleached.	Per Sq. m. Shs. 6.00 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. Shs. 6.00 or 25%
5516.33.00	Woven fabrics of artificial staple fibres, containing	Per Sq.m.Shs.

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, of yarns of different colours.	6.00 or 25%
5516.34.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	Per Sq. m. Shs. 6.00 or 25%
5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	Per Sq. m. Shs. 6.00 or 25%
5516.43.00	Woven fabrics of artificial staple fibres, containing	Per Sq. m. Shs.

Finance

321

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours.	6.00 or 25%
5516.44.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	Per Sq. m. Shs. 6.00 or 25%
5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	Per Sq. m. Shs. 6.00 or 25%
5516.92.00	Other woven fabrics of artificial staple fibres, dyed.	Per Sq. m. Shs. 6.00 or 25%
5516.93.00	Other woven fabrics of artificial of yarns of different colours.	Per Sq. m. Shs. 6.00 or 25%
5516.94.00	Other woven fabrics of artificial staple fibres, printed.	Per Sq. m. Shs. 6.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5603.11.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing not more than 25 g/m ² .	10%
5603.12.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing more than 25 g/m ² but not more than 70 gm//m ² .	10%
5603.13.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing more than 70 g/m ² but not more than 150 g/m ² .	10%
5603.14.00	Nonwovens, whether or not impregnated, covered or laminated, of man-made filaments, weighing more than 150 g/m ² .	10%
5603.91.00	Other nonwovens, whether or not impregnated, covered or laminated other weighing not more than 25 g/m ² .	10%

Finance

323

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5603.92.00	Other nonwovens, whether or not impregnated, covered or laminated other weighing more than 25 g/m ² but not more than 70 g/m ² .	10%
5603.93.00	Other nonwovens, whether or not impregnated, covered or laminated other weighing more than 70 g/m ² but not more than 150 g/m ² .	10%
5603.94.00	Other nonwovens, whether or not impregnated, covered or laminated other weighing more than 150 g/m ² .	10%
5607.50.00	Other twine, cordage, ropes and cables of other synthetic fibres.	10%
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. 6.00 or 25%
5801.31.00	Uncut weft pile fabrics, of man-made fibres.	Per Sq. m. Shs.

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5802.11.00	Terry towelling and similar woven terry fabrics, of cotton, unbleached.	6.00 or 25% Per Sq. m. Shs.
5802.19.00	Other terry towelling and similar woven terry fabrics, of cotton, other.	6.00 or 25% Per Sq. m. Shs.
5802.20.00	Terry towelling and similar woven terry fabrics, of other textile materials.	6.00 or 25% Per Sq. m. Shs.
5802.30.00	Tufted textile fabrics.	6.00 or 25% Per Sq. m. Shs.
5804.10.00	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics.	6.00 or 25% Per Sq. m. Shs.
5804.21.00	Mechanically made lace, of man-made fibres, in the piece, in strips or in motifs, other than fabrics of heading No.60.02.	6.00 or 25% Per Sq. m. Shs.

Finance

325

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
5804.29.00	Mechanically made lace, of other textile materials, in the piece, in strips or in motifs other than fabrics of heading No. 60.02.	Per Sq. m. Shs. 6.00 or 25%
5804.30.00	Hand-made lace, in the piece, in strips or in motifs other than fabrics of heading No. 60.02.	Per Sq. m. Shs. 6.00 or 25%
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	Per Sq. m. Shs. 6.00 or 25%
5810.10.00	Embroidery in the piece, in strips or in motifs, without visible ground.	Per Sq. m. Shs. 6.00 or 25%
5810.91.00	Other embroidery of cotton fibres, in the piece, in strips or in motifs.	Per Sq. m. Shs. 6.00 or 25%
5810.92.00	Other embroidery of man-made fibres, in the piece,	Per Sq. m. Shs.

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	in strips or in motifs.	6.00 or 25 %
5810.99.00	Other embroidery of other textile materials, in the piece, in strips or in motifs.	Per Sq. m. Shs. 6.00 or 25 %
5811.00.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	Per Sq. m. Shs. 6.00 or 25 %
5905.00.00	Textile wall coverings.	Per Sq. m. Shs. 6.00 or 25 %
5906.91.00	Rubberised textile fabrics, knitted or crocheted.	Per Kg. Shs. 75.00 or 25 %
5911.40.00	Straining cloth of a kind used in oil presses or the like, including that of human hair.	10 %
6001.10.00	"Long pile" fabrics, knitted or crocheted.	Per Kg. Shs.

Finance

327

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6001.21.00	Looped pile fabrics, of cotton, knitted or crocheted.	75.00 or 25% Per Kg. Shs.
6001.22.00	Looped pile fabrics, of man-made fibres, knitted or crocheted.	75.00 or 25% Per Kg. Shs.
6001.29.00	Looped pile fabrics, of other textile materials, knitted or crocheted.	75.00 or 25% Per Kg. Shs.
6001.91.00	Other pile fabrics, of cotton.	75.00 or 25% Per Kg. Shs.
6001.92.00	Other pile fabrics, of man made fibres.	75.00 or 25% Per Kg. Shs.
6001.99.00	Other pile fabrics, of other textile materials.	75.00 or 25% Per Kg. Shs.
6002.10.00	Other knitted or crocheted fabrics, of a width not exceeding	75.00 or 25% Per Kg. Shs.

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	75.00 or 25%
6002.20.00	Other knitted or crocheted fabrics, of a width not exceeding 30 cm.	Per Kg. Shs. 75.00 or 25%
6002.30.00	Other knitted or crocheted fabrics, of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread.	Per Kg. Shs. 75.00 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. 75.00 or 25%
6002.42.00	Other fabrics, warp knit (including those made on gallon knitting machines), of cotton.	Per Kg. Shs. 75.00 or 25%
6002.43.00	Other fabrics, warp knit (including those made on gallon knitting machines), of man-made fibres.	Per Kg. Shs. 75.00 or 25%
6002.49.00	Other fabrics, warp knit (including those made on gallon	Per Kg. Shs.

Finance

329

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
6002.91.00	knitting machines), of other fibres. Other knitted or crocheted fabrics, of wool or fine animal hair.	75.00 or 25% Per Kg. Shs. 75.00 or 25%
6002.92.00	Other knitted or crocheted fabrics, of cotton.	Per Kg. Shs. 75.00 or 25%
6002.93.00	Other knitted or crocheted fabrics, of man-made fibres.	Per Kg. Shs. 75.00 or 25%
6002.99.00	Other knitted or crocheted fabrics, of other fibres.	Per Kg. Shs. 75.00 or 25%
6802.92.10	Balls for crushing mills, of other calcareous stones.	10%
7012.00.00	Glass inners for vacuum flask or for other vacuum vessels.	10%
7019.31.00	Mats.	15%
7019.90.30	Circular interwoven disc netting glass fibre	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	reinforcement for the manufacture of grinding and cutting wheels.	
7208.40.00	Flat-rolled products of iron or non-alloy steel, of a width of 600mm or more not in coils, not further worked than hot-rolled, with patterns in relief.	10%
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%
7210.30.00	Flat-rolled products of iron, or non-alloy steel of a width of 600mm or more Electrolytically plated or coated with zinc.	10%
7210.50.00	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more clad plated or coated	10%

Finance

331

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	with Chromium oxides or with chromium and chromium oxides.	
7212.10.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, plated or coated with tin.	10%
7212.50.00	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, otherwise plated or coated.	10%
7217.10.00	Wire of iron or non-alloy steel not plated or coated, whether or not polished.	10%
7219.11.00	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 exceeding 10 mm.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
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 mm.	10%
7219.13.00	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 3 mm or more but less than 4.75 mm.	10%
7219.14.00	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 less than 3 mm.	10%

Finance

333

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
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%
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%
7219.23.00	Flat-rolled product 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 less than 4.75 mm.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7219.24.00	Flat rolled products of stainless steel of a width of 600mm or more not further worked than hot rolled, not in coils, of a thickness less than 3mm.	10%
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 1 mm but less than 3 mm.	10%
7219.34.00	Products of stainless steel, of a 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%
7219.35.00	Flat-rolled products of stainless steel,	10%

Finance

335

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7220.11.00	of a width of 600 mm or more, not further worked than cold-rolled (cold reduced) of a thickness of less than 0.5 mm. Flat-rolled products of stainless steel, of a width of less than 600 mm not further worked than hot-rolled of a thickness of 4.75 mm or more.	10%
7220.12.00	Flat-rolled products of stainless steel, of a width of less than 600 mm, not further worked than hot-rolled of a thickness of less than 4.75 mm.	10%
7222.20.00	Other bars and rods, not further worked than cold-formed or cold-finished, of stainless steel.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7222.30.00	Other bars and rods of stainless steel.	10%
7222.40.00	Angles, shapes and sections of stainless steel.	10%
7223.00.00	Wire of stainless steel.	10%
7228.30.00	Other bars and rods. of alloy steel, not further worked than forged.	10%
7228.50.00	Other bars and rods. of alloy steel, not further worked than cold-formed or cold-finished.	10%
7304.41.00	Other tubes, pipes and hollow profiles, seamless, of circular cross section, of stainless steel, cold-drawn circular cross section. of stainless steel.	10%
7304.49.00	Other tubes, pipes and hollow profiles, seamless, of circular cross-section. of	10%

Finance

337

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	stainless steel.	
7307.21.00	Flanges of stainless steel.	10%
7307.22.00	Threaded elbows, bends and sleeves of stainless steel.	10%
7307.23.00	Butt welding fitting of stainless steel.	10%
7307.29.00	Other tube or pipe fittings of stainless steel.	10%
7405.00.00	Master alloys of copper.	10%
7407.10.00	Copper bars, rods and profiles, of refined copper.	10%
7407.29.00	Copper bars, rods and profiles, of other copper alloys.	10%
7502.10.00	Nickel, not alloyed.	10%
7505.12.00	Bars, rods and profiles, of nickel alloys.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
7803.00.00	Head bars, rods, profiles and wire.	10%
8102.93.00	Molybdenum and articles thereof, including waste and scrap, wire.	10%
8302.20.00	Castors with mountings of base metal.	10%
8418.10.10	Unassembled, combined refrigerator-freezer, fitted with separate external doors.	10%
8418.21.10	Unassembled, compression-type household type refrigerators, electrical.	10%
8418.21.30	Unassembled, compression-type household type refrigerators, non-electrical.	10%
8418.22.10	Unassembled, absorption-type, household type refrigerators, electrical.	10%

Finance

339

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8418.29.30	Other unassembled household type refrigerators, non-electrical.	10%
8418.30.10	Unassembled freezers of the chest type, not exceeding 800 L capacity.	10%
8418.40.10	Unassembled freezers of the upright type, not exceeding 900 L capacity.	10%
8418.50.10	Unassembled refrigerating or freezing chests, cabinets, display counters, show-cases and the like.	10%
8418.61.10	Compression type units whose condensers are heat exchangers, unassembled.	10%
8418.69.10	Other refrigerating or freezing equipment, heat pumps, unassembled.	10%
8442.30.00	Other machinery, apparatus and	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	equipment for preparing or making printing blocks, plates, cylinders or other printing components.	
8450.11.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. fully automatic, unassembled.	10%
8450.12.10	Household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg. with built-in centrifugal drier, unassembled.	10%

Finance

341

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8450.19.10	Other household or laundry type washing machines, including machines which both wash and dry, each of a dry linen capacity not exceeding 10 kg., unassembled.	10%
8450.20.10	Unassembled household or laundry type washing machines, each of a dry linen capacity exceeding 10 kg.	10%
8481.10.00	Pressure-reducing valves.	10%
8481.20.00	Valves for oleohydraulic or pneumatic transmissions.	10%
8481.30.00	Check valves.	10%
8481.40.00	Safety or relief valves.	10%
8481.80.00	Other appliances for pipes, such as	

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	taps and cocks.	10%
8481.90.00	Parts of taps, cocks valves and similar appliances or pipes, boiler shells, tanks, vats or the like.	10%
8504.40.00	Static converters.	10%
8506.90.00	Parts of primary cells and primary batteries.	10%
8507.90.00	Parts of electrical accumulators, including separators.	10%
8517.50.10	Apparatus for multimedia digital line systems.	5%
8517.50.90	Other apparatus, for carrier-current line systems.	15%
8524.90.10	Recorded computer discs.	5%
8524.99.10	Computer discs.	5%
8527.12.10	Unassembled pocket-size radio	10%

Finance

343

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.12.90	cassette-players. Assembled or partly assembled, pocket-size radio cassette-players.	Each Shs. 75.00 or 25%
8527.13.10	Other unassembled apparatus combined with sound recording reproducing apparatus.	10%
8527.13.90	Assembled or partly assembled, other apparatus combined with sound recording or reproducing apparatus.	Each Shs. 75.00 or 25%
8527.19.10	Other unassembled radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.19.90	Other assembled or partly assembled radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving radio- telephony or radio-telegraphy.	Each Shs. 75.00 or 25%
8527.21.10	Unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	10%
8527.21.90	Assembled or partly assembled radio-broadcast receivers not	Each Shs. 300.00 or 25%

Finance

345

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
	capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus.	
8527.29.10	Other unassembled radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles.	10%
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. 300.00 or 25%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.31.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	10%
8527.31.90	Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy combined with sound recording or reproducing apparatus.	Each Shs. 300.00 or 25%
8527.32.10	Unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy	10%

Finance

347

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.32.90	not combined with sound recording or reproducing apparatus but combined with a clock. Assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy not combined with sound recording or reproducing apparatus but combined with a clock.	Each Shs. 300.00 or 25%
8527.39.10	Other unassembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	10%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8527.39.90	Other assembled or partly assembled radio-broadcast receivers, including apparatus capable of receiving also radio-telephony or radio-telegraphy.	Each Shs. 300.00 or 25%
8528.12.10	Unassembled reception apparatus for colour television whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	Each Shs. 600.00 or 15%
8528.12.90	Assembled or partly assembled, reception apparatus for colour television, whether or not incorporating radio- broadcast receivers or sound or video recording on reproducing	Each Shs. 900.00 or 25%

Finance

349

No. 4

SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8528.13.10	apparatus. Unassembled reception apparatus for television, black and white or monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	Each Shs. 300.00 or 15%
8528.13.90	Assembled or partly assembled reception apparatus for television, black and white or monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	Each Shs. 350.00 or 25%
8528.21.10	Video monitor, colour, unassembled.	Each Shs. 600.00 or 15%

SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>New Rate of Duty</i>
8528.21.90	Video monitor, colour, assembled.	Each Shs. 900.00 or 25%
8528.22.10	Video monitor, black and white or other monochrome, unassembled.	Each Shs. 350.00 or 15%
8528.22.90	Video monitor, black and white or other monochrome, assembled.	Each Shs. 500.00 or 25%
8544.60.90	Other electric conductors, for a voltage exceeding 1,000V.	25%
8701.20.10	Unassembled road tractors for semi-trailers.	5%
8701.20.20	Assembled road tractors for semi-trailers.	15%
9405.91.10	Parts of glass chimneys for lamps and lanterns.	10%
9606.30.10	Button blanks.	10%
9608.99.10	Pressure points for ball point pens.	10%

Finance

351

No. 4

THIRD SCHEDULE

(Amendment to the Customs and Excise Act, Cap. 472.)

SECOND SCHEDULE
SUSPENDED DUTIES

(a) Delete the following tariff numbers and their corresponding descriptions and rates of suspended duty:- 1001.10.00 and 1001.90.00.

(b) Delete the existing rates of suspended duty in the following tariff numbers:-
1003.00.00

- 3303.00.10; 3303.00.90; 3304.10.00; 3304.20.00; 3304.30.00; 3304.91.00; 3304.99.00;
- 3305.10.00; 3305.20.00; 3305.30.00; 3305.90.00; 3307.10.00; 3307.20.00; 3307.30.00;
- 3307.49.00; 3307.90.20; 3307.90.30; 3307.90.40; 3307.90.90; 4811.21.00; 4811.39.90;
- 5004.00.00; 5005.00.00; 5106.10.00; 5106.20.00; 5107.10.00; 5107.20.00; 5108.10.00;
- 5109.10.00; 5109.90.00; 5110.00.00; 5204.11.00; 5204.19.00; 5204.20.00; 5205.11.00;
- 5205.12.00; 5205.13.00; 5205.14.00; 5205.15.00; 5205.21.00; 5205.22.00; 5205.23.00;
- 5205.24.00; 5205.26.00; 5205.27.00; 5205.28.00; 5205.31.00; 5205.32.00; 5205.33.00;
- 5205.34.00; 5205.35.00; 5205.41.00; 5205.42.00; 5205.43.00; 5205.44.00; 5205.46.00;
- 5205.47.00; 5205.48.00; 5206.11.00; 5206.12.00; 5206.13.00; 5206.14.00; 5206.15.00;
- 5206.21.00; 5206.22.00; 5206.23.00; 5206.24.00; 5206.25.00; 5206.31.00; 5206.32.00;
- 5206.33.00; 5206.34.00; 5206.35.00; 5206.41.00; 5206.42.00; 5206.43.00; 5206.44.00;
- 5206.45.00; 5207.10.00; 5207.90.00; 5401.10.10; 5401.20.10; 5402.10.00; 5402.11.00;
- 5402.20.00; 5402.32.00; 5402.33.00; 5402.39.00; 5402.41.00; 5402.42.00; 5402.43.00;
- 5402.49.00; 5402.51.00; 5402.52.00; 5402.59.00; 5402.61.00; 5402.62.00; 5402.69.00;
- 5403.10.00; 5403.20.00; 5403.31.00; 5403.32.00; 5403.33.00; 5403.39.00; 5403.42.00;
- 5403.49.00; 5404.10.00; 5404.90.00; 5405.00.00; 5508.10.10; 5508.20.10; 5509.11.00;
- 5509.12.00; 5509.21.00; 5509.22.00; 5509.31.00; 5509.32.00; 5509.41.00; 5505.42.00;
- 5509.51.00; 5509.52.00; 5509.53.00; 5509.59.00; 5509.61.00; 5509.62.00; 5509.69.00;
- 5509.91.00; 5509.92.00; 5509.99.00; 5510.11.00; 5510.12.00; 5510.20.00; 5510.30.00;

5510.90.00; 5511.10.00; 5511.20.00; 5511.30.00; 5605.00.00; 5606.00.00;

(c) Insert the following tariff numbers and their corresponding descriptions and rates of suspended duty:-

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
0401.10.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, not exceeding 1%.	50%	50%
0401.20.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 1% but not exceeding 6%.	50%	50%
0401.30.00	Milk and cream, not concentrated nor containing added sugar or other sweetening matter, of a fat content, by weight, exceeding 6%.	50%	50%
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%.	50%	50%
0402.21.00	Milk and cream concentrated, in powder, granules or other solid	50%	50%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	forms, of a fat content by weight exceeding 1.5%, not containing added sugar or other sweetening matter.		
0402.29.90	Milk and cream, in powder, granules or other solid forms, of a fat content by weight exceeding 1.5%, containing added sugar or other sweetening matter.	50%	50%
0402.91.00	Milk and cream, not containing added sugar or other sweetening matter.	50%	50%
0402.99.90	Other milk and cream, concentrated or containing added sugar or other sweetening matter, in other forms.	50%	50%
1001.10.10	Hard durum wheat.	50%	10%
1001.10.90	Other durum wheat.	50%	10%
1001.90.10	Other hard wheat.	50%	50%
1001.90.90	Other wheat and meslin.	50%	10%
1003.00.00	Barley.	50%	25%
1005.90.00	Other maize (corn).	50%	50%
1006.10.00	Rice in the husk (paddy or rough)	50%	50%
1006.20.00	Husked (brown) rice.	50%	50%
1006.30.00	Semi-milled or wholly milled rice, whether or not polished or glazed.	50%	50%
1006.40.00	Broken rice.	50%	50%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
1107.10.00	Malt, not roasted	50%	25%
1107.20.00	Malt, roasted	50%	25%
1502.00.90	Other fats of bovine animals, sheep or goats, other than those of heading No. 1503.	10%	5%
1511.90.99	Other Refined, Bleached and Deodorised	10%	5%
1515.19.00	Other oil of linseed and its fractions.	10%	5%
2523.10.00	Cement clinkers.	30%	10%
2523.21.00	White cement, whether or not artificially coloured.	30%	10%
2523.29.00	Other portland cement.	30%	10%
2523.30.00	Aluminous cement.	30%	10%
2523.90.00	Other hydraulic cements.	30%	10%
2710.00.21	Aviation spirit (gasoline).	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs450.00
2710.00.22	Motor spirit (gasoline), premium.	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs450.00
2710.00.23	Motor spirit (gasoline), regular.	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs450.00
2710.00.24	Jet fuel, spirit type.	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs450.00
2710.00.25	Special boiling point spirit	Per 1000L.	Per 1000L.

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	and white spirit.	@20 deg.C Shs500.00	@20 deg.C Shs300.00
2710.00.29	Other light petroleum oils and preparations.	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2710.00.31	Jet fuel (kerosene type)	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs450.00
2710.00.32	Kerosene	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs450.00
2710.00.39	Other medium petroleum oils and preparations.	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2710.00.41	Diesel oil (industrial, heavy, black, for low speed marine and stationary engines).	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2710.00.42	Gas oil (automotive, light, amber, for high speed engines).	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2710.00.43	Other gas oil.	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2710.00.44	Residual fuel oils (marine, furnace and similar fuel oils of 125	Per 1000L. @20 deg.C	Per 1000L. @20 deg.C

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
2710.00.45	centistokes (cSt), Residual fuel oils of 180 centistokes (cSt).	Shs500.00 Per 1000L. @20 deg.C Shs500.00	Shs300.00 Per 1000L. @20 deg.C Shs300.00
2710.00.46	Residual fuel oils of 280 centistokes (cSt).	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2710.00.47	Other residual fuel oils	Per 1000L. @20 deg.C Shs500.00	Per 1000L. @20 deg.C Shs300.00
2712.10.00	Petroleum jelly.	10%	5%
3208.10.10	Varnishes of a kind used in insulating electric wire.	10%	5%
3208.10.90	Other paints and varnishes based on polyesters.	10%	5%
3208.20.90	Other paints and varnishes based on acrylic or vinyl polymers.	10%	5%
3208.90.90	Other paints and varnishes.	10%	5%
3210.00.90	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	10%	5%
3303.00.10	Toilet waters.	20%	10%
3303.00.90	Perfumes.	20%	10%
3304.10.00	Lip make-up preparations.	20%	10%
3304.20.00	Eye make-up preparations.	20%	10%
3304.30.00	Manicure or pedicure preparations.	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
3304.91.00	Beauty and skin care powders, including sunscreen or sun tan preparations whether or not compressed.	20%	10%
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.	20%	10%
3305.10.00	Shampoos.	20%	10%
3305.20.00	Preparations for permanent waving or straightening of hair.	20%	10%
3305.30.00	Hair lacquers.	20%	10%
3305.90.00	Other preparations for use on the hair.	20%	10%
3307.10.00	Pre-shave, shaving or after-shave cream.	20%	10%
3307.20.00	Personal deodorants and anti-perspirants.	20%	10%
3307.30.00	Perfumed salts and other bath preparations.	20%	10%
3307.49.00	Other preparations for perfuming or deodorizing rooms, including odoriferous preparations use during religious rites.	20%	10%
3307.90.20	Perfumed petroleum jelly.	20%	10%
3307.90.30	Perfumed papers and papers impregnated or coated with perfumes or cosmetics.	20%	10%
3307.90.40	Wadding, felt and non-woven impregnated, coated or covered with perfumes or cosmetics.	20%	10%
3307.90.90	Other depilatories and other performery, cosmetic or toilet preparations, not	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	elsewhere specified or included.		
3605.00.20	Matches, other than pyrotechnic articles of heading No. 36.04.	10%	5%
3905.21.00	Vinyl acetate copolymers: in aqueous dispersion	10%	5%
3917.21.00	Tubes, pipes and hoses, rigid: of polymers and ethylene.	10%	5%
3917.23.00	Tubes, pipes and hoses, rigid: of polymers of vinyl chloride.	10%	5%
3917.31.00	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa.	10%	5%
3917.40.00	Tube, pipe and fittings.	10%	5%
4811.21.00	Self-adhesive paper and paperboard, in rolls or sheets other than goods of heading 48.03, 48.09, 48.10 or 48.18	20%	10%
4811.39.90	Other paper, coated, impregnated or covered with plastics (excluding adhesives) of a kind used for dry cell battery labelling.	20%	10%
4823.11.00	Self-adhesive paper in strips or rolls	20%	10%
5004.00.00	Silk yarn (other than yarn spun from silk waste), not put up for retail sale.	50%	10%
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	50%	10%
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	50%	Nil

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5106.10.00	Yarn of carded wool, not put up for retail sale, containing 85% or more by weight of wool.	50%	10%
5106.20.00	Yarn of carded wool not put up for retail sale, containing less than 85% by weight of wool.	50%	10%
5107.10.00	Yarn of combed wool, not put up for retail sale containing 85% or more by weight of wool.	50%	10%
5107.20.00	Yarn of combed wool, not put up for retail sale, containing less than 85% by weight of wool.	50%	10%
5108.10.00	Yarn of fine animal hair, carded.	50%	10%
5108.20.00	Yarn of fine animal hair, combed.	50%	10%
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 retail sale.	50%	10%
5109.90.00	Yarn of wool or of fine animal hair, put up for retail sale containing less than 85% by weight of wool or of fine animal hair.	50%	10%
5110.00.00	Yarn of coarse animal hair or of horse-hair (including gimped horse-hair yarn), whether or not put up	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5204.11.00	for retail sale. Cotton sewing thread, not put up for retail sale, containing 85% or more by weight of cotton.	50%	10%
5204.19.00	Other cotton sewing thread, not put up for retail sale.	50%	10%
5204.20.00	Cotton sewing thread, put up for retail sale.	50%	10%
5205.11.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	50%	10%
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).	50%	10%
5205.13.00	Single cotton yarn, of uncombed fibres, containing 85% 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).	50%	10%
5205.14.00	Single cotton yarn, of uncombed fibres,	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	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).		
5205.15.00	Single cotton yarn, of uncombed fibres, containing 85% or more by weight of cotton measuring less than 125 decitex (exceeding 80 metric number).	50%	10%
5205.21.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton, measuring 714.29 decitex or more (not exceeding 14 metric number).	50%	10%
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 decitex (exceeding 14 metric number but not exceeding 43 metric number).	50%	10%
5205.23.00	Single cotton yarn, of combed fibres containing 85% 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).	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5205.24.00	Single cotton yarn, of combed 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).	50%	10%
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).	50%	10%
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).	50%	10%
5205.28.00	Single cotton yarn, of combed fibres, containing 85% or more by weight of cotton measuring less than 83.33 decitex (exceeding 120 metric number).	50%	10%
5205.31.00	Multiple cotton (folded) or cabled yarn of uncombed fibres containing 85% or more by weight of cotton measuring	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5205.32.00	per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn). 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).	50%	10%
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).	50%	10%
5205.34.00	Multiple cotton (folded) or cabled yarn of uncombed fibres, containing 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	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5205.35.00	metric number per single yarn). 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 single yarn).	50%	10%
5205.41.00	Multiple cotton (folded) or cabled yarn of combed 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).	50%	10%
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).	50%	10%
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	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5205.44.00	43 metric number but not exceeding 52 metric number per single yarn). Multiple cotton (folded) or cabled yarn of combed fibres, containing 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 single yarn).	50%	10%
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 single yarn).	50%	10%
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 single yarn).	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
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).	50%	10%
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)	50%	10%
5206.12.00	Single cotton yarn of uncombed 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).	50%	10%
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).	50%	10%
5206.14.00	Single cotton yarn of uncombed fibres containing less than 85% by weight of cotton, measuring less than 192.31	50%	10%

1999

Finance

367

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).		
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).	50%	10%
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).	50%	10%
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).	50%	10%
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 metric number but not exceeding 52 metric number).	50%	10%
5206.24.00	Single cotton yarn of combed fibres containing less than 85% by weight of	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	cotton, measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number).		
5206.25.00	Single cotton yarn of combed fibres containing less than 85% by weight of cotton, measuring less than 125 decitex (exceeding 80 metric number).	0%	10%
5206.31.00	Multiple (folded) or cabled cotton yarn, of uncombed fibres containing less than 85% by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50%	10%
5206.32.00	Multiple (folded) or cabled cotton yarn, of uncombed 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).	50%	10%
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 less than 192.31 decitex (exceeding	50%	10%

1999

Finance

369

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5206.34.00	43 metric number but not exceeding 52 metric number per single yarn). 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 single yarn).	50%	10%
5206.35.00	Multiple (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).	50%	10%
5206.41.00	Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 85% by weight of cotton measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn).	50%	10%
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	50%	10%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5206.43.00	714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn). Multiple (folded) or cabled cotton yarn of combed fibres, containing less than 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 single yarn).	50%	10%
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).	50%	10%
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	50%	10%

Finance

371

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5207.10.00	yarn). Cotton yarn (other than sewing thread) put up for retail sale containing 85% or more by weight of cotton.	50%	10%
5207.90.00	Other cotton yarn (other than sewing thread) put up for retail sale.	50%	10%
5208.11.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, unbleached, plain weave, weighing not more than 100g/m ² but not more than 200g/m ² unbleached.	20%	5%
5208.12.10	Canvas.	20%	5%
5208.12.90	Other woven fabrics of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , containing 85% or more by weight of cotton, unbleached.	20%	5%
5208.13.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² unbleached.	20%	5%
5208.19.10	Weightless fabric, of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , for tyre manufacture.	20%	5%
5208.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² .	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5208.21.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , bleached.	20%	5%
5208.22.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , bleached.	20%	5%
5208.23.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	20%	5%
5208.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , bleached.	20%	5%
5208.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	20%	5%
5208.32.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , dyed.	20%	5%
5208.33.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , dyed.	20%	5%

1999

Finance

373

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5208.39.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , dyed.	20%	5%
5208.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , of yarns of different colours.	20%	5%
5208.42.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² but not more than 200 g/m ² , of yarns of different colours.	20%	5%
5208.43.00	Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , of yarn of different colours.	20%	5%
5208.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	20%	5%
5208.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing not more than 100 g/m ² , printed.	20%	5%
5208.52.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, plain weave, weighing more than 100 g/m ² , but not more	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5208.53.00	than 200 g/m ² , printed. Woven 3-thread or 4-thread twill, of cotton, including cross twill, weighing not more than 200 g/m ² , printed.	20%	5%
5208.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m ² , printed.	20%	5%
5209.11.10	Canvas of woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	20%	5%
5209.11.90	Other woven fabrics of cotton (other than canvas), containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, unbleached.	20%	5%
5209.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	20%	5%
5209.19.10	Weightless fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , for tyre manufacture.	20%	5%

1999

Finance

375

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5209.19.90	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , unbleached.	20%	5%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, bleached.	20%	5%
5209.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	20%	5%
5209.29.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , bleached.	20%	5%
5209.31.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, dyed.	20%	5%
5209.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² .	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5209.39.00	dyed. Other woven fabrics of cotton, containing 85% by weight of cotton, weighing more than 200 g/m ² , dyed.	20%	5%
5209.41.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	20%	5%
5209.42.00	Denim of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	20%	5%
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 g/m ² , of yarns of different colours.	20%	5%
5209.49.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , of yarns of different colours.	20%	5%
5209.51.00	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , plain	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5209.52.00	weave, printed. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	20%	5%
5209.59.00	Other woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m ² , printed.	20%	5%
5210.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, unbleached.	20%	5%
5210.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , unbleached.	20%	5%
5210.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5210.21.00	than 200 g/m ² , unbleached. Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, bleached.	20%	5%
5210.22.00	Woven 3-thread or 4-thread twill, including cross twill, containing less than 85% by weight mixed mainly or solely with man-made fibres, weighing 200 g/m ² , bleached.	20%	5%
5210.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , bleached.	20%	5%
5210.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , plain weave, dyed.	20%	5%
5210.32.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5210.39.00	than 200 g/m ² , dyed. Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing not more than 200 g/m ² , dyed.	20%	5%
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 g/m ² , plain weave, of yarns of different colours.	20%	5%
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 g/m ² , of yarns of different colours.	20%	5%
5210.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , of yarns of different colours.	20%	5%
5210.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5210.52.00	not more than 200 g/m ² , plain weave, printed. Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	20%	5%
5210.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² , printed.	20%	5%
5211.11.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, unbleached.	20%	5%
5211.12.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	20%	5%
5211.19.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , unbleached.	20%	5%

1999

Finance

381

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5211.21.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, bleached.	20%	5%
5211.22.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	20%	5%
5211.29.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , bleached.	20%	5%
5211.31.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, dyed.	20%	5%
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 solely	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5211.39.00	with man-made fibres, weighing more than 200 g/m ² , dyed. Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , dyed.	20%	5%
5211.41.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, of yarns of different colours.	20%	5%
5211.42.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres weighing more than 200 g/m ² denim, of yarns of different colours.	20%	5%
5211.43.00	Other woven fabrics of 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² of yarns of different colours.	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Amount Provided	Duty Amount Imposed
5211.49.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , of yarns of different colours.	20%	5%
5211.51.00	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , plain weave, printed.	20%	5%
5211.52.00	Woven 3-thread or 4-thread twill, including cross twill, of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	20%	5%
5211.59.00	Other woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ² , printed.	20%	5%
5212.11.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , unbleached.	20%	5%
5212.12.00	Other woven fabrics of cotton,	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
	weighing not more than 200 g/m ² , bleached.		
5212.13.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , dyed.	20%	5%
5212.14.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , of yarns of different colours.	20%	5%
5212.15.00	Other woven fabrics of cotton, weighing not more than 200 g/m ² , printed.	20%	5%
5212.21.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , unbleached.	20%	5%
5212.22.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , bleached.	20%	5%
5212.23.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , dyed.	20%	5%
5212.24.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , of yarns of different colours.	20%	5%
5212.25.00	Other woven fabrics of cotton, weighing more than 200 g/m ² , printed.	20%	5%
5304.10.00	Sisal and other textile fibres of the	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5304.90.00	genus Agave, raw. Sisal and other textile fibres of the genus, Agave, processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	20%	5%
5401.10.10	Sewing thread of synthetic filaments not put up for retail sale.	50%	10%
5401.10.20	Sewing thread of man-made filaments, put up for retail sale.	50%	Nil
5401.20.10	Sewing thread of artificial filaments, not put up for retail sale.	50%	10%
5401.20.20	Sewing thread of artificial filaments, put up for retail sale.	50%	Nil
5402.10.00	High tenacity yarn of nylon or other polyamides.	50%	10%
5402.20.00	High tenacity yarn of polyesters.	50%	10%
5402.31.00	Textured yarn of nylon or other polyamides, measuring per single yarn not more than 50 tex.	50%	10%
5402.32.00	Textured yarn of nylon or other polyamides, measuring per single yarn more than 50 tex.	50%	10%
5402.33.00	Textured yarn of polyesters.	50%	10%
5402.39.00	Other textured yarn.	50%	10%
5402.41.00	Other yarn, single, untwisted or with	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5402.42.00	a twist not exceeding 50 turns per metre of nylon or other polyamides. Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of polyesters, partially oriented.	50%	10%
5402.43.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre of other polyesters.	50%	10%
5402.49.00	Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre.	50%	10%
5402.51.00	Other yarn, single, with a twist exceeding 50 turns per metre, of nylon or other polyamides.	50%	10%
5402.52.00	Other polyester yarn, single, with a twist exceeding 50 turns per metre.	50%	10%
5402.59.00	Other yarn of other synthetic filament yarn.	50%	10%
5402.61.00	Other yarn, multiple (folded) or cabled of nylon or other polyamides.	50%	10%
5402.62.00	Other yarn multiple (folded) or cabled, of polyesters.	50%	10%
5402.69.00	Other synthetic filament yarn, multiple (folded) or cabled.	50%	10%
5403.10.00	High tenacity yarn of viscose rayon.	50%	10%

1999

Finance

387

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5403.20.00	Artificial filament textured yarn.	50%	10%
5403.31.00	Other yarn, single, of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre.	50%	10%
5403.32.00	Other yarn, single, of viscose rayon, with a twist exceeding 120 turns per metre.	50%	10%
5403.33.00	Other yarn, single, of cellulose acetate.	50%	10%
5403.39.00	Other artificial filament yarn, single.	50%	10%
5403.41.00	Other yarn, multiple (folded) or cabled, of viscose rayon.	50%	10%
5403.42.00	Other yarn, multiple (folded) or cabled, of cellulose acetate.	50%	10%
5403.49.00	Other artificial filament yarn, multiple (folded) or cabled.	50%	10%
5404.10.00	Synthetic monofilament, of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm.	50%	10%
5404.90.00	Strip and the like of synthetic textile materials of an apparent width not exceeding 5 mm.	50%	Nil
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the (for example, artificial straw) of	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5406.10.00	artificial textile materials of an apparent width not exceeding 5 mm. Synthetic filament yarn (other than sewing thread) put up for retail sale.	50%	Nil
5406.20.00	Artificial filament yarn (other than sewing thread) put up for retail sale.	50%	Nil
5407.10.00	Woven fabrics obtained from high tenacity yarn, of nylon or other polyamides or of polyesters.	20%	5%
5407.20.00	Woven fabrics obtained from strip or the like.	20%	5%
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.	20%	5%
5407.41.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, unbleached or bleached.	20%	5%
5407.42.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, dyed.	20%	5%
5407.43.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
	other polyamides, of yarns of different colours.		
5407.44.00	Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides, printed.	20%	5%
5407.51.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, unbleached or bleached.	20%	5%
5407.52.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, dyed.	20%	5%
5407.53.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, of yarns of different colours.	20%	5%
5407.54.00	Other woven fabrics, containing 85% or more by weight of textured polyester filaments, printed.	20%	5%
5407.61.00	Other woven fabrics containing 85% or more by weight of non-textured polyester filaments.	20%	5%
5407.69.00	Other woven fabrics, containing 85% or more by weight of polyester filaments.	20%	5%
5407.71.00	Other woven fabrics, containing 85% or more by weight of polyester filaments,	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5407.72.00	unbleached or bleached. Other woven fabrics, containing 85% or more by weight of polyester filaments, dyed.	20%	5%
5407.73.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, of yarns of different colours.	20%	5%
5407.74.00	Other woven fabrics, containing 85% or more by weight of polyester filaments, printed.	20%	5%
5407.81.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, unbleached or bleached.	20%	5%
5407.82.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, dyed.	20%	5%
5407.83.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, of yarns of different colours.	20%	5%
5407.84.00	Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton, printed.	20%	5%
5407.91.00	Other woven fabrics of synthetic filament	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5407.92.00	yarn, unbleached or bleached. Other woven fabrics of synthetic filament yarn, dyed.	20%	5%
5407.93.00	Other woven fabrics of synthetic filament yarn, of yarns of different colours.	20%	5%
5407.94.00	Other woven fabrics of synthetic filament yarn, printed.	20%	5%
5408.10.00	Woven fabrics obtained from high tenacity yarn, of viscose rayon.	20%	5%
5408.21.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, unbleached or bleached.	20%	5%
5408.22.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, dyed.	20%	5%
5408.23.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, of yarns of different colours.	20%	5%
5408.24.00	Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like, printed.	20%	5%
5408.31.00	Other woven fabrics of artificial filament yarn, unbleached or bleached.	20%	5%
5408.32.00	Other woven fabrics of artificial	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Amount Provided	Duty Amount Imposed
5408.33.00	filament yarn, dyed. Other woven fabrics of artificial filament yarn, of yarns of different colours.	20%	5%
5408.34.00	Other woven fabrics of artificial filament yarn, printed.	20%	5%
5508.10.10	Sewing thread of synthetic staple fibres, not put up for retail sale.	50%	10%
5508.10.90	Sewing thread of synthetic staple fibres, put up for retail sale.	50%	Nil
5508.20.10	Sewing thread of artificial staple fibres, not put up for retail sale.	50%	10%
5509.11.00	Single yarn containing 85% or more by weight of staple fibres of nylon or other polyamides not put up for retail sale.	50%	10%
5509.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of staple fibres of nylon or other polyamides.	50%	10%
5509.21.00	Single yarn containing 85% or more by weight of polyester staple fibres.	50%	10%
5509.22.00	Multiple (folded) or cabled yarn containing 85% or more by weight	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5509.31.00	of polyester staple fibres. Single yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	50%	10%
5509.32.00	Multiple (folded) or cabled yarn containing 85% or more by weight of acrylic or modacrylic staple fibres.	50%	10%
5509.41.00	Single yarn containing 85% or more by weight of synthetic staple fibres.	50%	10%
5509.42.00	Multiple (folded) or cabled yarn containing 85% or more by weight of synthetic staple fibres.	50%	10%
5509.51.00	Other yarn of polyester staple fibres, mixed mainly or solely with artificial staple fibres.	50%	10%
5509.52.00	Other yarn of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	50%	10%
5509.53.00	Other yarn of polyester staple fibres, mixed mainly or solely with cotton.	50%	10%
5509.59.00	Other yarn of polyester staple fibres.	50%	10%
5509.61.00	Other yarn of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	50%	10%
5509.62.00	Other yarn of acrylic or modacrylic	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Amount Provided	Duty Amount Imposed
	staple fibres, mixed mainly or solely with cotton.		
5509.69.00	Other yarn of acrylic or modacrylic staple fibres.	50%	10%
5509.91.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	50%	10%
5509.92.00	Other yarn, mixed mainly or solely with cotton.	50%	10%
5509.99.00	Other yarn of synthetic staple fibres, not put up for retail sale.	50%	10%
5510.11.00	Single yarn, of artificial staple fibres containing 85% or more by weight of artificial staple fibres.	50%	10%
5510.12.00	Multiple (folded) or cabled yarn containing 85% or more by weight of artificial staple fibres.	50%	10%
5510.20.00	Other yarn, mixed mainly or solely with wool or fine animal hair.	50%	10%
5510.30.00	Other yarn, mixed mainly or solely with cotton.	50%	10%
5510.90.00	Other yarn of artificial staple fibres, not put up for retail sale.	50%	10%
5511.10.00	Yarn (other than sewing thread) of synthetic staple fibres, containing 85% or more by weight of such fibres.	50%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5511.20.00	Yarn (other than sewing thread) of synthetic staple fibres, containing less than 85% by weight of such fibres.	50%	10%
5511.30.00	Yarn (other than sewing thread) of artificial staple fibres.	50%	10%
5512.11.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres, unbleached or bleached.	20%	5%
5512.19.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of polyester staple fibres.	20%	5%
5512.21.00	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres, unbleached or bleached.	20%	5%
5512.29.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of acrylic or modacrylic staple fibres.	20%	5%
5512.91.00	Other woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres, unbleached or bleached.	20%	5%
5512.99.00	Other woven fabrics of synthetic staple	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5513.11.00	fibres, containing 85% or more by weight of other synthetic staple fibres. Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² unbleached or bleached.	20%	5%
5513.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	20%	5%
5513.13.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	20%	5%
5513.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , unbleached or bleached.	20%	5%
5513.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5513.22.00	weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed. Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	20%	5%
5513.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	20%	5%
5513.29.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , dyed.	20%	5%
5513.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5513.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	20%	5%
5513.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	20%	5%
5513.39.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , of yarns of different colours.	20%	5%
5513.41.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5513.42.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	20%	5%
5513.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	20%	5%
5513.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² , printed.	20%	5%
5514.11.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	20%	5%
5514.12.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85%	20%	5%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5514.13.00	by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached. Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	20%	5%
5514.19.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , unbleached or bleached.	20%	5%
5514.21.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	20%	5%
5514.22.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	20%	5%
5514.23.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight	20%	5%

Finance

401

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5514.29.00	of such fibres, mixed mainly as solely with cotton of a weight exceeding 170g/m ² , dyed. Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , dyed.	20%	5%
5514.31.00	Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	20%	5%
5514.32.00	Woven 3-thread or 4-thread twill, including cross twill, of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	20%	5%
5514.33.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours.	20%	5%
5514.39.00	Other woven fabrics of synthetic	20%	5%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	Suspended Duty Amount Provided	Duty Amount Imposed
5514.41.00	staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , of yarns of different colours. Woven fabrics of polyester staple fibres, plain weave, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	20%	5%
5514.42.00	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 exceeding 170 g/m ² , printed.	20%	5%
5514.43.00	Other woven fabrics of polyester staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed.	20%	5%
5514.49.00	Other woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed	20%	5%

Finance

403

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5515.11.00	mainly or solely with cotton, of a weight exceeding 170 g/m ² , printed. Other woven fabrics of polyester staple fibres, mixed mainly or solely with viscose rayon staple fibres.	20%	5%
5515.12.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with man-made filaments.	20%	5%
5515.13.00	Other woven fabrics of polyester staple fibres, mixed mainly or solely with wool or fine animal hair.	20%	5%
5515.19.00	Other woven fabrics of polyester staple fibres.	20%	5%
5515.21.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with man-made filaments.	20%	5%
5515.22.00	Other woven fabrics of acrylic or modacrylic staple fibres, mixed mainly or solely with wool or fine animal hair.	20%	5%
5515.29.00	Other woven fabrics of acrylic or modacrylic staple fibres.	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5515.91.00	Other woven fabrics, mixed mainly or solely with man-made filaments.	20%	5%
5515.92.00	Other woven fabrics, mixed mainly or solely with wool or fine animal hair.	20%	5%
5515.99.00	Other woven fabrics, of synthetic staple fibres.	20%	5%
5516.11.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, unbleached or bleached.	20%	5%
5516.12.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, dyed.	20%	5%
5516.13.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, of yarns of different colours.	20%	5%
5516.14.00	Woven fabrics of artificial staple fibres, containing 85% or more by weight of artificial staple fibres, printed.	20%	5%
5516.21.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres.	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5516.22.00	mixed mainly or solely with man-made filaments, unbleached or bleached. 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.	20%	5%
5516.23.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, of yarns of different colours.	20%	5%
5516.24.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments, printed.	20%	5%
5516.31.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, unbleached or bleached.	20%	5%
5516.32.00	Woven fabrics of artificial staple fibres, containing less than 85% by	20%	5%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, dyed.		
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 yarns of different colours.	20%	5%
5516.34.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair, printed.	20%	5%
5516.41.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, unbleached or bleached.	20%	5%
5516.42.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, dyed.	20%	5%
5516.43.00	Woven fabrics of artificial staple	20%	5%

Finance

407

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, of yarns of different colours.		
5516.44.00	Woven fabrics of artificial staple fibres, containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton, printed.	20%	5%
5516.91.00	Other woven fabrics of artificial staple fibres, unbleached or bleached.	20%	5%
5516.92.00	Other woven fabrics of artificial staple fibres, dyed.	20%	5%
5516.93.00	Other woven fabrics of artificial staple fibres, of yarns of different colours.	20%	5%
5516.94.00	Other woven fabrics of artificial staple fibres, printed.	20%	5%
5604.10.00	Rubber thread and cord, textile covered	20%	5%
5604.20.00	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated.	20%	5%
5604.90.00	Other textile yarn and strip and the like of artificial and synthetic monofilament yarn, impregnated, coated,	20%	5%

SCHEDULE (Contd.)

1999

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
5605.00.00	covered or sheathed with rubber or plastics. 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.	50%	10%
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.	50%	10%
5802.19.00	Other terry toweling and similar woven terry fabrics of cotton.	10%	5%
6301.40.00	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres.	10%	5%
6304.99.00	Other furnishing articles not kneated or crocheted, of other textile materials.	10%	5%
6305.32.00	Flexible intermediate bulk containers.	10%	5%
6305.33.00	Other man-made textile materials of polyethylene or polypropylene strip or the like.	10%	5%

Finance

409

No. 4

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
6309.00.00	Worn clothing and other worn articles.	20%	10%
6406.20.90	Other outer soles and heels of rubber or plastics.	10%	5%
7209.17.00	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than cold-rolled of a thickness of 0.5 mm or more but not exceeding 1 mm.	10%	10%
7209.18.00	Flat-rolled products of iron or non-alloy steel, in coils, not further worked than cold-rolled of a thickness of less than 0.5 mm.	10%	10%
7211.29.00	Other flat-rolled products of iron or non-alloy steel, not further worked cold-rolled.	10%	10%
7213.10.00	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel containing indentations, ribs, grooves or other deformations produced during the rolling process.	10%	5%
7213.20.00	Other bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel of free cutting steel.	10%	5%
7216.32.00	I sections of iron or non-alloy steel.	10%	5%
7317.00.20	Other nails (excluding hook and roofing nails).	10%	5%
7317.00.30	Roofing nails.	10%	5%
7413.00.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	10%	5%
7606.91.20	Aluminium plates, sheets and strip in shapes of	10%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
7607.11.90	circles of a thickness less than 7 mm. Unbacked aluminium foil rolled but not further worked, of a thickness not exceeding 0.2 mm, printed.	10%	5%
7607.19.90	Other unbacked aluminium foil of a thickness not exceeding 0.2 mm, printed.	10%	5%
7607.20.90	Backed aluminium foil of a thickness (excluding the backing) not exceeding 0.2 mm, printed.	10%	5%
7608.10.00	Aluminium tubes and pipes, not alloyed.	10%	5%
7608.20.00	Tubes and pipes of aluminium alloys.	10%	5%
8528.12.90	Assembled or partly assembled reception apparatus for colour Television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	20%	5%
8528.13.90	Assembled or partly assembled reception apparatus for Television, black and white or monochrome, whether or not incorporating radio-broadcast receivers or sound, or video recording or reproducing apparatus.	20%	5%
8528.21.90	Video monitor, colour, assembled or partly assembled.	20%	5%
8528.22.90	Video monitor, black and white or other monochrome assembled or partly assembled.	20%	5%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
8544.20.90	Other co-axial cable and other co-axial electric conductors.	10%	5%
8544.60.90	Other electric conductors, for a voltage exceeding 1,000 V.	5%	5%
8701.20.20	Assembled road tractors for semi-trailers.	20%	10%
8702.10.29	Vehicles (e.g buses), assembled, with seating capacity of more than 25 passengers (diesel or semi-diesel).	20%	10%
8702.90.29	Assembled buses, with seating capacity of more than 25 passengers (other than diesel or semi-diesel).	20%	10%
8703.21.30	King cab and double cabin pick-ups.	20%	10%
8703.22.20	Assembled motor cars and other motor vehicles principally designed for the transport of persons with spark-ignition internal combustion, reciprocating piston engine of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc.	20%	10%
8704.21.30	Assembled motor vehicles for the transport of goods, with a compression-ignition internal combustion piston engine (diesel or semi-diesel), of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	20%	10%
8704.22.20	Assembled motor vehicles for the transport	20%	10%

SCHEDULE (Contd.)

Tariff No.	Tariff Description	Suspended Duty	
		Amount Provided	Amount Imposed
	of goods with a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a gross vehicle weight exceeding 5 tonnes but not exceeding 20 tonnes.		
8704.23.20	Assembled motor vehicles for the transport of goods, with a compression-ignition internal combustion piston engine (diesel or semi-diesel) of a gross vehicle weight exceeding 20 tonnes.	20%	10%
8704.31.30	Other assembled motor vehicles for the transport of goods, with a spark-ignition internal combustion piston engine of a gross vehicle weight exceeding 3 tonnes but not exceeding 5 tonnes.	20%	10%
8704.32.20	Other assembled motor vehicles for the transport of goods, with a spark-ignition internal combustion piston engine, of a gross vehicle weight exceeding 5 tonnes.	20%	10%
9608.10.00	Ball point pens.	10%	5%

1999

Finance

413

No. 4

FOURTH SCHEDULE

(s.15)

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

EXCISE DUTY

1. Delete the existing rates of excise 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 fourth column -

Tariff No.	Tariff Description	Quantity or Value	Rate of Excise Duty	S.I.T.C. No.	Unit of Quantity
2203.00.20	Beer of original gravity not exceeding 1060°	Excisable value	90%	112 390 00	Litre
2203.00.90	Other beer (including ale) of an original gravity exceeding 1060°	Excisable value	90%	112 390 00	Litre

FIFTH SCHEDULE

(s.)

1999

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

Delete the First Schedule and insert the following -

FIRST SCHEDULE

[s....]

RATES OF TAX

PART I

Subject to Part II of this Schedule and Part B of the Fifth Schedule, the rate of tax referred to in section 6 shall be 15 per cent of the taxable value.

PART II

The taxable services listed below shall be charged tax at the rate of 13 per cent of the taxable value.

Finance

415

Description of service

1. Restaurant services, including bar and beverage services, supplied by a restaurant owner or operator.
2. Accommodation and all other services provided by a hotel owner or operator including telecommunications, entertainment, laundry, dry cleaning, storage, safety deposits, conference and business services, but excluding restaurant services, and sporting services subject to written approval by the Commissioner for the exclusion of the sporting services.

No. 4

SIXTH SCHEDULE

(S.....)

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

SECOND SCHEDULE

EXEMPT GOODS

PART I

(1) Delete the following tariff numbers and the descriptions thereof -

<i>Tariff No.</i>	<i>Tariff Description</i>
1001.10.00	Durum wheat.
1001.90.00	Other wheat and meslin.

(2) Insert in their numerical order the following new tariff numbers and the descriptions thereof -

<i>Tariff No.</i>	<i>Tariff Description</i>
1001.10.10	Hard durum wheat.
1001.10.90	Other durum wheat.
1001.90.10	Other hard wheat.
1001.90.90	Other wheat and meslin.
1905.90.40	Other bread.

SEVENTH SCHEDULE

(s.27)

1999

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

FOURTH SCHEDULE

DESIGNATED SUPPLIES

PART I - DESIGNATED GOODS

- (1) Insert in their numerical order the following tariff numbers and the descriptions thereof in item (2) -

<i>Tariff No.</i>	<i>Tariff Description</i>
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.
0502.10.00	Pigs', hogs' or boars' bristles and hair and waste thereof.
0502.90.00	Badger hair and other brush making hair and waste thereof.
0503.00.00	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.
0504.00.10	Sausage casings (other than of fish), whole and pieces

Finance

417

No. 4

SEVENTH SCHEDULE (Contd.)

<i>Tariff No.</i>	<i>Tariff Description</i>
	thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
0504.00.90	Other guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.
0505.10.00	Feathers of a kind used for stuffing; down.
0505.90.00	Skins and other parts of birds, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
0506.10.00	Ossein and bones treated with acid.
0506.90.00	Other bones and horn-cores, unworked, defatted, simply prepared, but not cut to shape degelatinised; powder and waste thereof.
0507.10.10	Ivory, of elephant, unworked or simply prepared but not cut to shape.
0507.10.20	Teeth, of hippopotamus, unworked or simply prepared but not cut to shape.
0507.10.30	Horn, of rhinoceros, unworked or simply prepared but not cut to shape.

SEVENTH SCHEDULE (Contd.)

1999

<i>Tariff No.</i>	<i>Tariff Description</i>
0507.10.40	Other ivory, unworked or simply prepared but not cut to shape.
0507.10.90	Ivory powder and waste.
0507.90.00	Tortoise shell, whalebone and whalebone hair, other horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste thereof.
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.

Finance

419

PART II - DESIGNATED SERVICES

(2) Insert the following new paragraph immediately after paragraph (3)-

(4) Services supplied by clearing and forwarding agents.

No. 4