THE UNITED REPUBLIC OF TANZANIA

No. 9 OF 1988

I ASSENT,

President

13th June 1989

An Act to impose and alter certain taxes and duties and to amend certain written laws relating to the collection and management of public revenues

[ ]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I

PRELIMINARY PROVISIONS

1. This Act may be cited as the Finance Act, 1988. Short title

2. The provisions of the various Parts of this Act each come into operation on such date as is specified in the respective Parts com-mencement

PART II

AMENDMENT OF THE AIRPORT SERVICES CHARGES ACT, 1962

3. This Part shall be read as one with the Airport Services Charge Act, 1962, and shall be deemed to have come into operation on the 17th day of June, 1988. Construe. tion and commence-ment Cap. 471

4. Section 3 of the Airport Services Charge Act, 1962 is hereby amended in subsection (2), by deleting the words "two hundred shillings" and substituting for it the words "three hundred Shillings - " Amend-ment of section 3

PART III

AMENDMENT OF THE CUSTOMS TARIFF ACT, 1976

Construction and commencement

5. This Part shall be read as one with the Customs Tariff Act, 1976. and shall be deemed to have come into operation on the seventeenth day of June, 1988.

Insertion of section

6. The Customs Tariff Act, 1976, is hereby amended by inserting, immediately after section 5, the following Section. 5A

"Payment of duty may be deferred

5A. Not withstand Section 4-
the Minister may, by regulations or by order published in the Gazette provide for payment of import duty or suspended duty by any persons or category of persons liable to pay the duty on any day other than the day on which such person or persons would be liable to pay customs duty or suspended duty;

Repeal and replacement of section 8

7. Section 8 of the Customs Tariff Act, 1976, is hereby amended by repealing that section and substituting for it the following:

"Minister may etc., the Schedules

8-(1) The Minister may, Act, 1976, is hereby amend, by *Gazette,* amend, vary or replace the First Schedule, Second Schedule, the Third Schedule or any of them.

(2) Every order made under subsection (1) shall be submitted for the approval, to be signified by resolution, of the National Assembly within fifteen days of the order being made, or, if the National Assembly is not meeting, within fifteen days after it next meets.

(3) If any such order is not approved by the National Assembly within the time specified in subsection (2), or is disapproved by the National Assembly, the order shall thereupon either expire forthwith or cease to have effect, as the case may be, but without prejudice to anything previously done or suffered to be done under the order."

Repeal and replacement of the First Schedule

8. The Customs Tariff Act, 1976, is hereby amended by repealing the First Schedule and substituting for it the following Schedule:

FIRST SCHEDULE

ARRANGEMENT OF SECTIONS AND CHAPTERS AND SUMMARY OF THE SCHEDULE

SECTION 4 *(i) (a)*

SECTION 1

Chapters: LIVE ANIMALS: ANIMAL PRODUCTS

1. Live animals.
2. Meat and edible meat offals.
3. Fish, crustaceans and molluscs.
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin not elsewhere specified or included.
5. Products of animal origin, not elsewhere specified or included.

SECTION II

VEGETABLE PRODUCTS

6. Live trees and plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts poel of melons or citrus fruit
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt and starches; gluten; insulin.
12. Oil seeds and cleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plant.
13. Locs; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS: PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

15. Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes.

SECTION IV

PREPARED FOODSTUFFS: BEVERAGES, SPIRITS AND VINEGAR: TOBACCO

16. Preparation of meat, of fish, of crustaceans or molluscs.
17. Sugars and sugar confectionery.
18. Cocoa and cocoa preparations.

19. Preparations of cereals, flour or starch; pastry cooks' products.

20. Preparation of vegetables, fruit or other parts of plant.

21. Miscellaneous edible preparations.

22. Beverages, spirits and vinegar.

23, Residues and waste from the food industries; prepared animal fodder.

24. Tobacco.

SECTION V

MINERAL PRODUCTS

25. Salt; sulphur; earths and stone; plastering materials, lime and cement

'26. Metallic ores, slag and ash.

27. Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

28. Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes.

29. Organic chemicals.

30. Pharmaceutical products.

31. Fertilisers.

32. Tanning and dyeing extracts; tannings and their derivatives dyes; colours, paints and varnishes; putty, fillers and stoppings; inks.

33. Essential oils and resinoids; perfumery, cosmetics and toilet preparations.

34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial wazes prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"

35. Albuminoidal substances; glues; enzymes.

36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.

37. Photographic and cinematographic goods.

38. Miscellaneous chemical products.

SECTION VII

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES THEREOF RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

39. Artificial resins and plastic materials, cellulose esters and other; articles thereof.

40. Rubber, synthetic rubber, factice, and articles thereof.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, LEATHER FURSKINS AND ARTIES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT)

41. Raw hides and skins (other than furskins) and leather.

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).

43. Furskins and artificial fur; manufactures thereof.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Wood and articles of wood; wood charcoal.

45. Cork and articles of cork.

Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork.

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Paper-making material.

48. Paper and paperboard; articles of paper pulp, of paper or of paperboard.

49. Printed books, Newspaper, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

50. Silk and waste silk

51 Man-made fibres (continuous).

52. Metallised textiles.

53. Wool and other animal hair.

54. Flax and ramie.

55. Cotton.

56. Man-made fibres (discontinuous).

57. Other vegetable textile materials; paper yam and woven fabrics of paper yarn.

58. Carpets, mats, matting and tapestries; pile and chemils fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery.

59. Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use.

60. Knitted and crocheted goods.

61. Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.

62. Other made up textile articles

63. Old clothing and other textile articles; rags

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING CROPS AND PARTS THEREOF, PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

64. Footwear, gaiters and the like; parts of such articles.

65. Headgear and parts thereof,

66. Umbrellas, unshaded, walking-sticks, whips, riding-crops and parts thereof.

67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

68. Articles of stone, of plaster, of cement, of abestos of mica and of similar materials.

69. Ceramic products.

70. Glass and Glassware.

SECTION XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, *ROLLED* PRECIOUS METALS, AND ARTICLES THEREOF, IMITATION JEWELLERY: COIN

71. Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof imitation jewellery.

72. Coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

73. Iron and steel and articles thereof.

74. Copper and articles thereof -

75. Nickel and articles thereof -

76. Aluminum and articles thereof.

77. Magnesium and beryllium and articles thereof.

78. Lead and articles thereof.

79. Zink and articles thereof

80. Tin and articles thereof.

81 Other base metals employed in metallurgy and articles thereof.

82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof.

83. Miscellaneous articles of base metal.

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

84.. Boilers, machinery and mechanical appliances; parts thereof.

85. Electrical machinery and equipment; parts thereof.

SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

86. Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signaling equipment of *all* kinds (not electrically powered).

87. Vehicles, other than railway or tramway rolling-stock, and parts thereof.

88. Aircraft and parts thereof; parachutes; catapults and similar aircraft launching par; ground flying trainers.

89. Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND-RECORDERS OR REPRODUCERS: PARTS THEREOF

90. Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof.

91. Clocks and watches and parts thereof

92. Musical instruments; sound recorders or reproducers; television image and sound recorders or reproducers; parts and accessories of such articles.

SECTIONS XIX

ARMS AND AMMUNITIONS: PARTS THEREOF

93. Arms and ammunition; parts thereof.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

94. Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings.

95. Articles and manufactures of carving or molding material.

96. Brooms, brushes, powder-puff and sieves.

97. Toys, games and sports requisites; parts thereof.

98. Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS PIECES AND ANTIQUES

99. Works of art, collectors' pieces, and antiques.

Section 1- 01-01

Arrangement of Section

SECTION 1

Live animals: Animals Products

Chapter 1

LIVE ANIMALS

Notes:

1. This Chapter covers all live animals except:
Fish, crustaceans and molluscs of headings Nos. 03.01 and 03.03;
Microbial cultures and other products of (heading No. 30.02); and
(C) Animals of (heading No. 97.08).

(2) Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Tariff No.	*Tariff Heading*	*Import Duty*
01.01	Live horses, asses, mules and binnies	25%
01.02	Live animals of the bovine species	20%
01.03	Live swine	25%
01.04	Live sheep and goats	20%
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea-fowls	20%
01.06	Other live animals	20%

Chapter 2

MEAT AND EDIBLE MEAT OFFALS

Notes:

This Chapters does NOT cover:

(a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03 02.047, and 02.06, unfit or unsuitable for human consumption;

(h) Guts, bladders or stomachs of animals (heading-No. 05.04) and animal blood (heading No. 05.15); or

(c) Animal fat, other than products of (heading No. 02.05)

Section 1-02.01

Tariff No.	*Tariff Heading*	*Import Duty*
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen	60%
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guine-fowls) and edible offals thereof (except liver), fresh, chilled or frozen	60%
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	60%
02.04	Other meat and edible meat offals, fresh, chilled or frozen	60%
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	60%
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	60%

Chapter 3

FISH, CRUSTACEANS AND MOLLUSCS

Notes:
This Chapter does NOT cover:

(a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);

(b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of their species or their condition (chapter 5); or

(c) Caviar or caviar substitutes (heading No. 16.04).

Tariff No.	*Tariff Heading*	*Import Duty*
03.01	Fish, fresh (live or dead), chilled or frozen	60%
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process	60%
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans in shell, simply boiled in water	60%

Section I-0.01

Chapter 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes:

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.
2. Milk, and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as, so preserved merely by reason of being pasteurised sterilised or peptonised if they are not put up in hermetically sealed cans.

Tariff No.	*Tariff Heading*	*Import Duty*
04.01	Milk and cream, fresh, not concentrated or sweetened	
	A. Cream	60%
	B. Other	60%
04.02	Milk and cream, preserved, concentrated or sweetened:	
	A. Human milk substitutes	*25%*
	B. Cream	60%
	C. Other	60%
04.03	Butter:	
	A. Ghee	60%
	B. Other	60%
04.04	Cheese and curd	60%
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	60%
04.06	Natural honey	60%
04.07	Edible products of animal origin, not elsewhere specified or included	40%

Chapter 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes:

1. This Chapter does NOT cover:
   (a) Edible products, (other than guts, bladders and stomachs of animals whole and pieces thereof, and animal blood, liquid or dried);
   (b) Hides or skins (including furskins) other than goods failing within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);
   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
   (d) Prepared knots or tufts for brocom or bush making) herding No. 96.03).

2. For the purposes of neading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout this Schedule, elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

4. Throughout the Schedule the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Tariff No.	*Tariff Heading*	*Import Duty*
05.01	Human hair, unworked, whether or not washed scoured; waste of human hair	*25%*
05.02	Pigs; hogs and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair	*25%*
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material ...	*25%*
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:	
	A. Sausage casings	25%
	B. Other	25%
05.05	Fish waste	25%
05.06	Sinews and tendons , parings and similar of raw hides or skins	25%
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked then cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	25%
05.08	Bones and horn-cores, unworked, defeated, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	25%
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and he like, unworked or simply prepared but not cut to shape, and hair and waste of these products	25%
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	25%
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-powder and shell	25%

Tariff No.	Tariff Heading	Import Duty
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells unworked or simply prepared but not cut to shape; powder and waste of shells	*25%*
05.13	Natural sponges	*25%*
05.14	Ambergris, castoreum, civet and musk; cantharides; bile; whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved of a kind used in the preparation of pharmaceutical products;	
	A. Ambergris, castoreum, civet and musk; cantharides	*25%*
	B. Other	*25%*
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3 unfit for human consumption:	
	A. Animal semen	Free
	B. Fish ova	*25%*
	C. Other	*25%*

Section U-06.01

SECTION II

Vegetable Products

Chapter 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes:

1. This Chapter covers only live trees and goods (including seeding vegetables of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless, it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.
2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquests, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Tariff No.	*Tariff Heading*	*Import Duty*
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	20%
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips	25%
06.03	Cut flowers and flower buds of a kind suitable for bouquet or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	100%
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or other wished prepared	100%

Section 11-07.01

Chapter 7

EDIBLE VEGETABLE AND CERTAIN ROOTS AND TUBERS

Notes;

In heading Nos, 07.01, 07.02, the word "vegetables" is to be taken to include edible mushrooms, truffles, Olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, sweet peppers, fennel, parsley, chervil, tarragon, cress, sweet marjoram (majorana hortensis or Organum majorana) horse-radish and garlic.

Heading No. 07.04 covers all dried, dehydrated or evaporated vegetables of the kind falling within headings Nos. 07.01 to 07.03 other than

(a) Dried Leguminous vegetables, shelled ; (heading No. 07.05);

(b) Ground sweet peppers (heading No. 09.04);

(c) Flours of the dried leguminous vegetables of heading No. 07-05 (heading No. 11.03);

(d) Flour, meal and flakes of potato (heading No. 11.05).

Tariff *No.*	*Tariff Heading*	*Import Duty*
07.01	vegetables,, fresh or chilled	**60%**
07.02	Vegetables (whether or not cooked), preserved by feezing	60%
07.03	Vegetables, provisionally preserved in brine, in sulphur water or in other Preservative solutions but not specially prepared for immediate consumption	60%

Tariff No.	Tariff Heading	Import Duty
07.04	Dried, dehydrated or evaporated vegetables, whole, eat, aliced, broken or in powder, but not further prepared	60%
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split.	
	A. Of a kind which the Director of Agriculture is satisfied has been prepared for sowing	25%
	B. Other	60%
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers, with high startch or inulin content, fresh or dried, whole or sliced, sago pith	60%

Chapter 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

Notes:

1. This Chapter does not cover inedible nuts or fruits.
2. The word "fresh" is to be taken to extend to goods which have been chilled.

Tariff No.	Tariff Heading	Import Duty
08.01	Dates, bananas, coconut, Brazil nuts, cashew nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not	60%
08.02	Citrus fruit, fresh or dried	60%
08.03	Figs fresh or dried	60%
08.04	Grapes, fresh or dried	60%
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not	60%
08.06	Apples, pears and quinces, fresh	60%
08.07	Stone fruit, fresh	60%
08.08	Barries, fresh	60%
08.09	Other fruit, fresh	60%
08.10	Fruit (whether or not cooked), preserved by freezing not containing aded sugar	60%
08.11	Fruit 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	60%
08.12	Fruit dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05	60%
08.13	Peel of melons and citrus fruits, fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	60%

Section U-09.01

Chapter 9

COFFEE, TEA, MATE AND SPICES

Notes:

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows

   (a) Mixtures of two of the products failing within the same heading are to be classified in that heading

   (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09. 10.

   The addition of other substances to the products of heading Nos. 09.04 to 09. 10 (or to the mixtures refired to in paragraphs (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential chapter of the goods failing in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04

2. This Chapter does NOT cover:

   (a) Sweet pappers, unground (Chapter 7);

   (b) Cubeb papper (piper Cubeba) and other products of heading No. 12.07.

Tariff No	*Tariff Heading*	*Import Duty*
09.01	Coffee, whether or not roasted or free of caffeine; Coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Raw coffee	60%
	B. other	60%
09.02	Tea	60%
09.03	Mate	60%
09.04	Pepper of the genus "Piper" pimento of the genus "Capsicum" or the genus "Pimenta	60%
09.05	Vanilla	60%
09.06	Cinnamon and cinnamon-tree flowers	60%
09.07	Cloves (whole fruit, cloves and stems)	60%
09.08	Nutmeg, mace and cardamoms	60%
09.09	Seeds of anise, badian, fennel, coriander, comin, caraway and juniper	60%
09.10	Thyme, saffron and bay leaves; other spices	60%

Section H-10.01

Chapter 10

CEREALS

Notes:

Heading in this Chapter, except heanding No. 10.06, are to be taken now to apply to grains which have been ground to remove the husk or pericap or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Tariff No.	*Tariff Heading*	*Import Duty*
10.01	Wheat and meslin (mixed wheat and rye)	25%
10.02	Rye	25%
10.03	Barley	25%
10.04	Oats	25%
10.05	Maize	**25%**
10.06	Rice	**25%**
10.07	Buckwheat, millet, canary seed and grain sorghum Other cereals:	
	A. Millet and grain sorghum	25%
	B. Other	25%

Chapter 11

PRODUCTS OF THE MILLING INDUSTRY; MALT AND STARCHES; GLUTEN; INULIN

Notes:

This Chapter does NOT cover:

(a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

(b) Flours and meal prepared for use as infant food, or for diettic or culinary purposes of heading No. 19.02;

(c) Corn flakes and other products (Chaper 30) or

(d) Pharmaceutical products (Chaper 30;) or

(e) Starches having the character of perfumery, cosmetics or toilet preparations failing within heading No. 33.06

2. (A) Products from the milling of the cereals listed in the table below fall within this Chapter if they have, by weight on the dry products;

(a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column 2; and

(b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column 3

Otherwise, they fall to be classified in heading No. 23.02.

(B) Products failing within this chapter under the above provisions shall be classified in heading No. I 1.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column 4 or 5 is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall to classified in heading 11.02.

Tariff No.	*Tariff Heading*			Import Duty
			Rate of Passage through a a sieve with an apergure of	
Cereal (1)	search content (2)	Ash content (3)	M5 microns (4)	500 microns (5)
	%	%	%	%
Wheat and rye	45	2.5	80	-
Barley	45	3	80	-
Oats	45	5	80	-
Maize and Sorghum	45	2	-	90
Rice	45	1.6	80	[illegible]
Buckwheat	45	4	80	-

Tariff No	*Tariff Heading*	Import Duty
11.01	Cerel Flours	25%
11.02	Cereal groats and ceraal meal; other worked cereal grains) for example, rolled, flaked, polished, pearled or kibbled, but not further prepared) except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground.	25%
11.03	Flours of the leguminous vegetables failing within heading No. 07.05	25%
11.04	Flours of the fruits failing within any heading in chapter 8	25%
11.05	Flour, meal and flakes of potato	25%
11.06	Flour, and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06	25%
11.07	Malt, roasted or not	25%

Section 11-11.01

Tariff *No.*	*Tariff Heading*	*Import Duty*
11.08	Starches; inulin	25%
11.09	Wheat gluten, whether or not dried	25%

Chapter 12

OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT: INDUSTRIAL AND MEDICAL PLANTS: STRAW AND FODDER

Notes:

1. Heading No. 12.01 is to be taken to apply, inter alia, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to appy to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.
Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:
(a) Leguminous vegetables (Chapter 7);
(b) Spices and other products of chapter 9;
(c) Cereals (Chapter 10); or
(d) Products falling within heading No. 12.01 or 12.07,

3. Heading No. 12.07 is, to be taken to apply *inter alia,* to the following plants or parts thereof; basil, borage hyssop, all species of mind, resemary, rue, sage and
Heading 12.07 is, however, to be taken not to apply to:
(a) Oil seeds and oleaginous fruit (heading No. 12.01);
(b) Medicaments falling within chapter 30,
(b) Perfumery or toilet preparations falling within Chapter 33; or
(d) Disinfectants, insecticides fungicides, weed-killers or similar products falling within heading No. 38. 11.

Tariff *No.*	Tariff *Heading*	*Import Duty*
12.01.	Oil seeds and oleaginous fruit, whole or broken:	25%
12.02	Flours or meals of oil seeds or oleaginous fruits, nondefatted, (excluding mustard flour):	25%
12.03	Seeds, fruit and spores of a kind used for sowing	25%
12.04	Sugar beet, whole or sliced, fresh, dried or powdered Sugar cane	40%
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	60%

Tariff No.	Tariff Heading	Import Duty
12.06	Hop cones and lupulin	20%
12.07	Plants and parts (including seeds and fruit) of trees bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, for in secticidal, fungicidal or similar purposes, fresh or dried, whole, cut crushed, ground or powdered;	60%
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not failing within any other heading	40%
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	20%
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfaoir, forage kale, lupines, vetches and similar forage products	20%

Chapter 13

RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING; LACS; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Notes:

Heading No. 13.03 is taken to apply inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. the heading is taken NOT to apply to:

(a) Liquorice extract containing more than ten per cent by weight of sucrose or when put up as confectionery (heading No. 17.04);

(b) Malt extract (heading No. 19.01);

(c) Extracts of coffee, tea or mate (heading No. 21.02);

(d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (chapter 22);

(e) Camphor, glycyrrhizin and other products of headings Nos. 29,13, and 29.41;

(f) Medicaments failing within heading No. 30.03 or blood grouping reagents (heading No. 30.05)

(g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);

(h) Essential oils, concretes, absolutes and resinoids (heading No. 33,01) or aqueous distillates and aqueous solutions of essential oils (heading No. 3105; or

(i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff No.	Tariff Heading	Import Duty
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning	60%
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gumresins and balsams	20%
13.03	Vegetable saps and extracts; pectic substances perctinates and pectates; agar-agar and other mucilages thickeners, derived from vegetable product:	
	A. Hop extract	20%
	B. Other	20%

Section 11-14.01

Chapter 14

VEGETABLE PLAITING AND CARVING MATERIALS: VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes:

1. This Chapter does NOT cover the following products which are to be classified in Section Xl: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only textile materials.
2. Heading No. 14.01 to be taken to apply, *inter* alia, to split Osier reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chip wood (heading No. 44.09).
3. Heading No. 14.02 is to be taken not to apply to wood wool (heading 44.12).
4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff *No.*	*Tariff Heading*	Import Duty
14.01	Vegetable materials of a kind used primarily for, planting (for example cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffa and lime bark)	25%
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)	25%
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couchgrass and istle), whether or not in bundles or hanks	25%
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	15%
14.05	Vegetable products not elsewhere specified or included	25%

Section HI-15.01

SECTION III

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes

Chapter 15

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

Notes:

1. This Chapter does NOT cover:

   (a) Pig fat or poultry fat of heading No. 02-05;

   (b) Cocoa butter (fat or oil) (heading No. 18.04);

   (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;

   (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or

   (e) Factice derived from oils (heading No. 40.02).

2. Soapstocks, oil foots and dregs searin wool, grease and glycerol residues are to be taken to fall in heading No. 15.17

Tariff No.	*Tariff Heading*	*Import Duty*
15.01	Lard, other pig fat and poultry fat, rendered or solvent -extracted	40%
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats including "premier jus" obtained from those unrendered fats:	
	A. Tallow (including "premier jus"	25%
	B. Other	60%
15.03	Lard stearin, eleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	25%
15.04	Fats and oils, of fish and marine mammals, whether or not refined	25%
15.05	Wool grease and fatty substances derived there from (including lanolin)	25%
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste	25%
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	A. Linseed oil	40%
	B. Hemp seed Oil, palm kernel oil and castor oil	40%
	C. Olive Oil	40%
	D. Other	40%

Tariff No.	Tariff Heading	import Duty
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulfurized, blown or polymerized by heat in vacuum or in inert gas or otherwise modified	40%
15.09	Degras	25%
15.10	Fatty/acids oils from refining; fattry alcohols	25%
15.11	Glycerol and glycerol 1yes	25%
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated or solidified or hardened by any other process, whether or not refined, but not further prepared	40%
15.13	Margarine, imitation lard and other prepared edible Fats	40%
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	25%
15.15	Beeswax and other insect waxes, whether or not coloured	25%
15.16	vegetable waxes, whether or not coloured	25%
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	20%

SECTION IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

Chapter 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

Notes-

This Chapter does NOT cover meat, meat offal, fish, Crustaceans or molluscs prepared or preserved by the processes specified Chapter 2 or

Tariff No.	Tariff Heading	Import Duty
16.01	Sausages and the like, of meat, meat offal or blood	40%
16.02	Other prepared or preserved meat or meat offal	40%
16.03	Meat exacts and meat juices; fish extracts	40%
16.04	Prepared or preserved fish, including, caviar caviar substitutes	60%
16.05	Crustaearns and molluscs, prepared or preserved	40%
	substitutes	60%

Chapter 17

SUGAR AND SUGAR CONFECTIONERY

Notes:

1. This Chapter does Not Cover:

   (a) Sugar confectionery containing cocoa (heading No. 18.06);

   (b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No. 29.43; or

   (c) Medicaments and other products of Chapter 30.

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Tariff No	*Tariff Heading*	*Import Duty*
17.01	Beet sugar and cane sugar, solid	25%
17.02	Other sugars; sugar syrups; artificial honey(whether or not mixed with natural honey); caramel	40%
	A. For use in the Manufacture of pharmaceutical products	Free
	B. Other	40%
17.03	Molasses, whether or not deconourised	60%
17.04	Sugar confectionery, not containing cocoa	40%
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	40%

Chapter 18

COCOA AND COCOA PREPARATIONS

Notes:

1. This Chapters does NOT cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.

2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Tariff No.	*Tariff Heading*	*Import Duty*
18.01	Cocoa beans, whole or broken, raw or roasted	25%
18.02	Cocoa shells, husks, skins and waste	25%
18.03	Cocoa paste (in bulk or in block) whether or not defeated	25%
18.04	Cocoa butter (fat or oil)	25%
18.05	Cocoa powder, unsweetened	25%
18.06	Chocolate and other food preparations containing cocoa	40%

Chapter 19

PREPARATION OF CEREALS, FLOUR OR STARCH; PASTRY COOKS' PRODUCTS

Notes:

I This Chapter does NOT cover.

(a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feedings stuffs (heading No. 23.07); or

(c) Medicaments and other products of Chapter 30.,

2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Tariff No.	*Tariff Heading*	Import Duty
19.01	Malt extract	25%
19.02	Preparations of flour, meal, starch or malt extract, of a Kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa:	
	A. Infant food mix	25%
	B. Other	25%
19.03	Macaroni, spaghetti and similar products	*25%*
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	60%
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	40%
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	40%
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	40%
19.08	Pastry, biscuits, cakes and other fine bakers wares, whether or not containing cocoa in any proportion:	
	A. Biscuits	40%
	B. Other	40%

Chapter 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

Notes:

1. This Chapter does Not cover-
   (a) Vegetables or fruit prepared or preserved by the processes specified in Chapters 7 and 8; or
   (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.
3. Edible plants, parts of plants and roots of plants conserved in syrup (for exampie, ginger and angelica) are to be classified with the preserved fruit failing under heading no, 20.06; roasted ground-nuts are also to be classified in heading No. 20.06
4. Tomato juice, the dry weight content of which is seven per cent or more, is to be classified under heading No. 20.02.

Section IV-20.01

Tariff No.	*Tariff Heading*	Import Duty'
20.01	Vegetables and fruit, prepared or preserved by vinegar acid, with or without whether or not containing salt, spices or mustard	40%
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	40%
20.03	Fruit preserved by freezing, containing added sugar...	40%
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallized)	40%
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	40%
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit	*40%*
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit	40%

Chapter 21

MISCELLANEOUS EDIBLE PREPARATION

Notes:

1. This Chapter does NOT cover:
   (a) Mixed vegetables of heading No. 07-04;
   (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09-01);
   (c) Spices and other products of headings Nos. 09.04 to 09-10; or
   (d) Yeast put up as a medicament and other products of heading No. 30.03.

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.02

3. For the purposes of heading No. 21.05, the expression "homogenized composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenized mixture of two or more basic ingredients such as meat (including meat offal), fish vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which a may be added to be mixture for seasoning, prepservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients Other than meat, offal or fish.

Tariff No.	*Import Duty*	*Import Duty*
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof - - - - -	40%
21.02	Extracts, essences or concentrates of coffee, tea or mate; preparations with a basis of those extracts,, essences or concentrates - - - - - - - - - - - - - - -	25%
21.03	Musfard flour and prepared mustard - - - - - - - - -	40%
21.04	Sauces; mixed condiments and mixed seasonings - - -	40%
21.05	Soups and broths, in liquid, solid or powder form; homogenizes composite food preparations - - - - - -	40%
21.06	Natural yeasts (active or inactive); prepares baking powders:	
	A. Bakers' yeast and household yeast - - - - - - -	25%
	B. Prepared baking powder - - - - - - - - - - - -	25%
	C. Other. -	25%
21.07	Food preparations not elsewhere specified or included:	
	A. infant food mix - - - - - - - - - - - - - - - -	25%
	B. Milk foods especially prepared for infants - - -	25%
	C Other Food Preparation ....- - - - - -	60%

Chapter 22

BEVERAGES, SPIRITS AND VINEGAR

Notes:

1. This Chapter does NOT cover:
(a) Sea water (Heading No. 25.01);
(b) Distilled and conductivity water and water of similar purity (heading No. 28.58);
(c) Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (chapter 29);
(d) Medicaments of heading No. 30.03 or
(e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of heading Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Sykes' hydrometer.

3. Headings 22.05 and 22.06 are confined to wine of an alcoholic strength not exceeding fifty per cent of proof spirit, Beverages containing more than fifty per cent of roof spirit are to be classified in heading 22.09.

4. Proff spirit means spirit which, at a temperature of 10. -5.1) + Centigrade, weighs 12/13th of an equal volume of distilled water at the same temperature.

5. For the purposes of heading No. 21.09, no allowance will be made for under-proof in excess of twelve and one half per cent.

Tariff No.	*Tariff Heading*	*Impart Duty*
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. Waters, including spa waters and aerated waters	60%
	B. Other	60%
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07	60%
22.03	Beer made from malt	60%
22.04	Grape must, in fermention or with fermentation arrested otherwise than by the addition of alcohol	40%
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:	
	A. Still wines and grape must:	
	(1) Not in bottle	60%
	(2) In bottle	60%
	B. Sparkling wine:	
	(1) Champagne	60%
	(2) Other	60%
22.06	Vermouths and other wines of fresh grapes flovoured with aromatic extracts:	
	A. Not in bottle	100%
	B. In bottle	100%
22.07	Other fermented beverages (for example, cider, perry and mead	100%

Tariff No.	Tariff Heading	Import Duty
22.00	Ethyl alcohol or neutral spirits, under natured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength;	
	Denatured spirit	25%
	Other	60%
22.09	Spirits (other than those of heading No. 22.08); liquers and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
	A. Spirit (other than those of heading No. 22.08), for example, vodka, whisky, run gin, genea and concentrates of such spirits	60%
	B. Liquers and other spirituous beverages and "concentrated extracts"	60%
22.10	Vinegar and substitutes for vinegar	40%

Section IV- 32.01

Chapter 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES: PREPARED ANIMAL FODDER

Tariff NO	Tariff Heading	Import Duty
23.01	Flours and meals, of meat, offals, fish, crustaceans, or molluscs, unfit for human consumption, greaves	25%
23.02	Bran, sharps. and other residues derived from the sifting, milling, or working of cereals or of leguminous vegetables	25%
23.03	Beet-pulp, begasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues	25%
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils	25%
23.05	Wine lees; argol	25%
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included	25%
23.07	Sweetened forage: other preparations of a kind used in animal feeding:	
	A. Preparations put up as pet foods	25%
	B. Other	25%

Chapter 24

TOBACCO

Tariff NO.	*Tariff Heading*	*Import Duty*
24.01	Unmanufactured tobacco; tobacco refuse	100%
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigars, cheroots and cigarillos	100%
	B. Cigarettes	100%
	C. Snuff	100%
	D. Other manufactured tobacco	100%
	E. Tobacco extracts and essences	100%

SECTION V

Chapter 25

Mineral Products

SALT: SULPHUR: EARTHS AND STONE: PLASTERING MATERIALS: LIME AND CEMENT

Notes:

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated sifted, screened, concentrated, by flotation, magnetic separation or other mechanical or physical processes (not including crystallization) but not calcined or subject to any further process other than a process specially mentioned in any heading in respect of the goods described therein

2. This chapter NOT cover:
   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28)
   (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron in valuated as $Fe_2 0_3$ (Chapter 28);
   (c) Medicaments and other products of Chapter 30;
   (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
   (e) Road and paving sets, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.03);
   (f) Precious or semi-precious stones (heading No. 71.02);
   (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5 g. each, of heading No. 38.19; optical elements of sodium chloride (heading no. 90.01)
   (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

Tariff NO.	Tariff Heading	Import Duty
25.01	Common salt (including rock salt, sea salt and table salt;) pure sodium chloride; salt liquors; sea water	40%
	A. For use in the Manufacture of phamarceutical products	Free
	B. Other	40%
25.02	Unrousted iron pyrites	20%
25.03	Sulphur of all kinds, other than sublimed sulphur precipitated sulphur and colloidal sulphur	20%
25.04	Natural graphite	25%
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands failing within heading No. 26.01	25%
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, squared or squared by sawing	25%
25.07	Clay, (for example kaolin and bentonite), an dalusite kyanite and sallimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite, chamotte and dinas earths	25%
25.098	Chalk	25%
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	25%
25.10	Natural calcium phosphates, natural aluminum calcium phosphates, appetite, and phosphatic chalk	20%
25.12	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	25%
25.12	Siliceous fossil meals and similar siliceous earth for example, kieseiguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of I or less	25%
12.13	Pumice stone, emery; natural corundum, natural garnet and other natural abrasives, whether or not heatreated	25%
25.14	Slate, including slate not further worked than roughtly spirit, roughly squared or squared by sawing;	
	A. Slate powder and waste	20%
	B. Other	20%

Tariff No.	Tariff Heading	Import Duty
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing	25%
25.16	Granite, prophvry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	25%
25.17	Pebbles and crushed or broken stone(whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chirpings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.15	20%
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughtly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	25%
25.19	Natural magnesium carbonate (magnetite) whether or not calcined, other than magnesium oxide	20%
25.20	Gypsum, anhydrite; calcined gypsum and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	25%
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	25%
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide an hydroxide	25%
25.23	Portland cement, cement Fonda, slag cement supersuplhate cement and similar hydraulic cements, weather or not coloured or in the form of clinker:	
	A. Cement clinker	25%
	B. Other	25%
25.24	Asbestos	20%
25.25	Meerschaum (whether or not in polish pieces) and amber, agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms not worked after moulding; jet	20%
26.26	Mica, including splittings; mica waste	25%

Tariff No.	Tariff Heading	Import Duty
25.27	Natural steatite, including naturpt steatite not further worked than roughly split, roughly squared or squared by sawing; talc:	
	A. For use in the manufacture of toilet preparations	25%
	B. Other	25%
25.28	Natural cryolite and natural chiolite	20%
25.29	Natural arsenic sulphides	20%
25.30	Crude natural borates and concentrates thereof (Calcined or not), but not including borates separate from natural brine; crude natural boric acid containing not more than eighty-five per cent of H_3 $B0_3$ calculated on the dry weight	20%
25.31	Feldspar, licucite, nepheline and nepheline syenite; fluorspar	25%
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineal substances not elsewhere specified or included; broken pottery	25%

*See Second Schedule of suspended duties.

Chapter 26

METALLIC ORES, SLAG AND ASH

Notes:

1. This Chapter does NOT cover:
   (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
   (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
   (c) Basic slag of Chapter 31
   (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07);
   (e) Gold smiths' silver smiths and jewellers' sweeping, residues, lemels and other waste and scrap, of precious metal (Heading No. 71. 11) or
   (f) Copper, nickel or cobalt matters produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of Chapter 28 or of the metals of Section XIV or XV), even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind use in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metal.

Tariff No.	*Tariff Heading*	*Import Duty*
26.01	Metallic ores and concentrates and roasted iron pyrits	**25%**
26.02	Slag, dross, scalings and similar waste from the ture of iron and steel	25%
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	20%
26.04	Other slag and ash, including kep	**25%**

Chapter 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION: BITUMINOUS SUBSTANCES: MINERAL WAXES

Notes:

1. This Chapter does NOT cover:
   (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27. 11; or
   (b) Medicaments falling within heading No. 30.03; or
   (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature, coal tar or other mineral tars , by possessing pet roleum or by any other Process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only pertroelum oils and oils obtained from bituminous minerals but also similar oils as well as those consisting of mixed unsaturated hydrocarbons obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

3. Heading No. 27-13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Tariff NO.	*Tariff Heading*	*Import Duty*
27.01	Coal; briquettes, Ovoids and similar solid fuels manufactured from coal	20%
27.02	Lignite, whether or not agglomerated	20%
27.03	Peat (including peat litter), whether or not. agglomerated	20%

Section V-27.01

Tariff No.	*Tariff Heading*	*Import Duty*
27.04	Coke and semi-coke of coal, of lignite' or of peat	*20%*
27.05	Retort carbon	*20%*
27.06	Tar distilled from coal, form lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	*20%*
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter	*20%*
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars	15%
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basis price determined by the Price Commissioner	100% of the difference between the basic price and the C.I.F value
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basis constituents of the preparation:	
	"A. Partly refined Petroleum, including topped crude:	
	(i) Where the C.I.F. value equals or exceeds the basis price determined by the Price Commissioner	Free
	(ii) Where the C.I.F value does not exceed the basic price determined by the Price Commissioner	100% of the difference between the basic price and the C.I.F. value
	B. Motor Spirit, gasoline and other light oils and other products for similar uses; -	
	1. of not more than 85: Octance: -	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner	Free

Tariff No.	Tariff Heading	Import Duty
	(ii) Where the C.I.F. value does not exceeds the basic price determined by the Price Commissioner	100% of the difference between the basic price and the C.I.F. value
	2. of more than 85 Octane: -	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basis price determined by the Price Commissioner	100% Of the difference between the basic price and the C.I.F. value.
	C. Kerosene. lamp oil and white spirit: -	
	1. Aviation Kerosene: -	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basis price determined by the Price Commissioner	100% of the difference between the basic price and the C.I.F. value
	2. Other: -	
	(i) Where the C.I.F. value equals or exceeds the basis price determined by the price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basis price determined by the Price Commissioner	100% of the difference between the basic price and the C.I.F. value

Section V-22. 11

Tariff No.	Tariff Heading	Import Duty
	D. Distillate Fuels (Gas Oil or Diesel Oils suitable for - use in Internal Combustion Engines): -	
	(i) Where the C.I.F, value equals or exceeds the basis price determined by the Price Commissioner	Free
	(ii) Where the C. 1. F. value does not exceed the basic price determined by the Price Commissioner	100% of the difference between the price and the C.I.F. value
	2. Light, amber, for high speed engines:-	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basic price determine by the Price Commissioner	100% of the difference between the price and the C.I.F. value
	E. Residual Fuel Oils (Marine, Furnace and similar fuel oils, black) for burning in oil-fired boilers and furnaces: - nuances-	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the Price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner	100% of the difference between the basic price and the C.I.F. value
	F. Transformer Oils:	
	(i) Where the C.I.F. value equals or exceeds the basic price determined by the price Commissioner	Free
	(ii) Where the C.I.F. value does not exceed the basic price determined by the Price Commissioner	100% of the difference between the price and the C.I.F. Value.

Tariff No.	Tariff Heading	Import Duty

PROVIDED that the import duty payable under items (ii) of B 1 and 2; C 1 and C 2, D 1 and D 2, E and F shall become due and be payable prior to commencement of discharge.

	G. Lubricants:	
	(1)Lubricating Oil	Free
	(2)Lubricating grease	Free
	H. Batching oil, imported or purchased before clearance through customs solely for use in the manufacture of rope, cordage, twine sacking and similar material or in tanning or in the spinning of wool or other fibres...	20%
	I. Other	25%
27.11	Petroleum gases and other gaseous hydrocarbons	Free
27.12	Petroleum jelly	Free
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured	Free
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	Free
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	Free
27.16	Bituminous mixtures based on natural asphalt, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cutbacks)	Free
27.17	Electric current	5%

SECTION VI

Products of the Chemical and allied Industries

Notes:

1. Goods (other than radio-active ores) answering to a description in Notes 1 (aa) (i), (vi), (ix) and (xiv) of Chapter 28 are to be classified in Chapter 28 and in on no other Chapter of this Schedule.
2. Subject to Note 1 above goods classifiable within heading No. 30.03 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38. 11 by reason of being put up in measured does or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

Chapter 28

INORGANIC CHEMICALS: ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

Notes:

1. Except as provided in Note 3 below, this Chapter is to be taken to apply only to:
   (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
   (aa) The following products, whether or not chemically defined:
   (i) Amalgams;
   (ii) Ammonia, an hydrous or in aqueous solution;
   (iii) Ammonium carbonate containing ammonium cabra mate;
   (iv) Artificial corundum;
   (v) Carbon (including carbon black);
   (vi) Colloidal precious metals;
   (vii) Colloidal sulphur;
   (viii) Commercial sodium and potassium silicates;
   (ix) Compounds, inorganic or organic, of precious metals, of thorium, or uranium depleted in U235, of rare earth metals, of yttrium of or scandium, whether or not mixed together;
   (x) Distilled and conductivity water and water of similar purity; liquid air and compressed air;
   (xi) Dithionites stabilized with organic substances;
   (xii) Earth colours containing not less than seventy percent by weight or combined iron evaluated as Fe 7 0 3
   (xiii) Ferro -phosphorus containing fifteen per cent or more by weight of phosphorus and phospoor copper containing more than eight per cent by weight of phosphorus:
   (xiv) Fissile and other radio-active chemical elements and isotopes, and compound thereof, inorganic or organic, whether or not mixed together; alloys (other than ferro-unranium), dispersions and cements, containing any of the foregoing elements, isotopes or compounds, nuclear reactor cartridges (spent orradiated);) other isotopes and compounds thereof inorganic or organic;
   The term "isotopes" includes "enriched isotopes but not chemical elements which occur in nature as pure isotopes nor depleted in U235;

   (xv) Hydrazine and hydroxylamine and their inorganic salts;
   (xvi) Hydrogen peroxide (including solid hydrogen pexide);
   (vii) Phosphorus truslphide, polysulphide
   (xviii) Red lead and orange lead; and
   (xix) Sulphonitric acid and oleum;

(b) Products mentioned in (a) or (aa) above dissolved in water;

(c) Products mentioned in (a) or (aa) above dissolved in other solvents provided that the solution constitutes a normal and necessary methods of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use

(d) The products mentioned in (a), (aa), (b), (c) or (c) above with an added stabilizer necessary for their preservation or transport

(e) The products mentioned in (a), (aa), (b), (c), or (d) above with an added anti-dusting agent or a colouring substance added to falitite their identification or for safety reasons, provided that the added substance does not render the product particularly suitable for some types of use rather than for general use.

2. In Addition to those specified in Note I (aa) above, only the following compounds of carbon are to be classified in this Chapter;

(a) Carbides (including complex carbides);

(b) Carbon disulphide and carbon oxysulphide

(c) Carbonates and percarbonates, of inorganic bases

(d) Cyanamide and its metallic derivatives (other calcium cyanamide containing, in the dry state, not more than twenty-five per cent by weight of nitrogen) Chapter 31);

(e) Cyanates and thiocyanates (including double or complex cynates), cyanides (including complex cynanides) and fulminates, of inorganic bases;

(f) Cyangen and cyanogen halides;

(g) Hydrocyanic, hydroferrocyanic and hydroferrocyanic acids;

(h) Isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids;

(ij) Oxides and oxyhalides, of carbon;

(k) Supphoylates;

(i) Thiocarbonates, selenocarbonates and tellurocarbonates; and ,

(m) Thiocarbonyl halides.

3. This Chapter does NOT include:

(a) Sodium chloride or other mineral products failing within Section V;;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;;

(c) Products mentioned in Notes 1,2,3 or 4 of chapter 31;

(d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;

(e) Artificial graphite (heading No. 38-01; products put as charges for fire extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No 38.19; cultured crystals) other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), or precious metals failing within Chapter 71;

(g). The metals, whether or not chemically pure, falling within any heading of Section XV: or

(h) Optical elements for example, for magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4,5,6, and 7 omitted.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this chapter provided that they are in forms unworked as drawn or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms they fall within heading No. 38.19

Tariff No.	*Tariff Heading*	*Import Duty*
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 to this Chapter:	
	A. For use in the manufacture of agricultural inputs and pharmaceutical products	Free
	B. For use in the manufacture of perfumery, cosmetics and toilet preparations	60%
	C. Other	*25%*

Chapter 29

ORGANIC CHEMICALS

Notes:

1. This Chapter is to be taken to apply only to:

(a) Separate chemically defined organic compounds, whether or not containing impurities;

(b) Mixtures of two or more isomers of the same organic compound) whether or not containing impurities), except mixtures or acyclic hydrocarbon isomers (other than stereo isomers), whether or not saturated (Chapter 27);

(c) The following products, whether or not chemically defined;

(i) Lactophosphates;

(ii) Lecithins and other phosphoaminolipins;,

(iii) Nucleic acids;

(iv) Pro vitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;

(v) Hormones, natural or reproduced by synthesis, and derivatives thereof used primarily as hormones;

(vi) Enzymes;

(vii) Giycosides, natural or reproduced bys synthesis, and their salt ethers, estors and other derivatives; .

(viii) Vegetable alkaloids natural or reproduced by synthesis, and their salts ethers, estors and other derivatives;

(ix) Sugar ethers and sugar estors, and their salts; and

(x) Antibiotics;

(d) Products mentioned in (a), (b) or (c) above dissolved in water;

(e) Products mentioned in (a), (b) or (c) above. dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products a adopted solerl.y for reasons of safety or for transport putting up and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

(f) The products mentioned in (a), (b), (c), (d) or(e) above with an added stabiliser necessary for their preservation or transport;

(g) The products mentioned in (a), (b), (c), (d), or (f) above with an added anti-dusting agent or a colouring or odoriferous substanced added to facilitate their identification or for safety reasons provided that the added substance does not render the product particularly suitable for some types of used rather than for general use;

(h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This chapter does Not include:

(a) Goods falling within heading No. 15.04 or glycerol (heading No. 15. 11)

(b) Ethyl alcohol (heading No. 22.08 or 22.09);

(c) Methane and propane (heading No. 27. 1 1);

(d) the compounds of carbon mentioned in Notes 1 and 2 of Chapter 28;

(e) Urea (heading No.31.02 or 31.05, as the case may be);

(f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dye-stuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural inidgo (heading No. 32.05) and dyes or other colouring matter put up in fomrs or packings of a kind sold by retail (heading No. 32.09);

(g) Metaldehyder, hexamethyleneter examine and similar substances put up in forms) for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding three hundred cubic centimenters (heading No. 36.08);

(h) Products put as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink-removers put up in packing for sale by retail, of heading No. 38.19 or

(i) Optical elements, for example, of ethylenediamine tartrate (heading. No. 90.01).

(3n Omitted.)

Section VI-29.01/45

Tariff No.	*Tariff Heading*	*ImportDuly*
29.01/45	Organic compounds and other products mentioned in Note I to this Chapter:	
	A. For usein the manufacture of agricultural inputs and pharmaceutical products	Free
	B. For use in the manufacture of perfumery, cosmetics and toilet preparations	60%
	C. Other	25%

Chapter 30

PHARMACEUTICAL PRODUCTS

Notes:

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa waters) not falling within heading No. 30.02 or 30.04 which are either:
   (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
   (b) Unmixed products suitable for such uses; put up in measured do dose in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.
   For the purposes of these provisions and of Note 3(d) to this Chapter, the following are to be treated;

   (A) As unmixed products
   (i) Unmixed products dissolved in water
   (ii) All goods falling in Chapter 28 or 29; and
   (iii) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent

   (B) As products which have been mixed;
   (i) Colloidal solutions and suspensions (other than colloidal sulphur;)
   (ii) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
   (iii) Salts and concentrates obtained by evaporating natural mineral waters.

2. The heading of this Chapter are to be taken not to apply to:
   (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal use (heading No. 33.05)
   (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties which are to be considered as falling within heading No. 33.06; or
   (c) Soap or other products of heading No. 34.01 containing added medicaments.

3. Heading No. 30.05 is to be taken to apply only, and to apply to:
   (a) Sterile surgical catgut and similar sterile suture materials
   (b) Sterile laminaria and sterile laminaria tents;
   (c) Sterile absorbable surgical haemostatics;
   (d) Opacifying, preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the partient, being unmixed predicts put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
   (e) Boold-grouping re-agents
   (f) Dental cements and other dental fillings, and
   (g) First-aid boxes and kits.

Section VI-30.01

4. For the purposes of heading No. 30.03;
   (A) A "Proprietary drug or medicinal or veterinary preparation" is a drug or medicinal or veterinary preparation which is held out by any advertisement whatsoever, either before or after importation, as officious for the prevention, cure or relief of any malady, ailment, infirmity, or disorder affecting human beings or animals; and;
   (i) which is sold under a trade name or trade mark to the use of which any person has or claims or purports to have an exclusive right; or
   (ii) of which any person has, or claims or purports to have the exclusive right of manufacture or for the making of which any person has or claims or purports to have any secrete.
   B) Drugs are medicinal or veterinary preparations s are only sold ethically when they are supplied against a prescription written by a registered medical practitioner, veterinary surgeon or dentist for individual patients, human or animal.

5. Heading No. 30.03 is to be taken as not applying to preparations for care of the skin consisting basically of talc powder with pharmaceutical substances added provided that they retain the character of toilet preparations of heading No. 33.06

Tariff No	*Tariff Heading*	*Import Duty*
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretion; other animal substances prepared for therapeutic prophylactic uses, not elsewhere specified or included	Free
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Free
30.03	Medicaments (including veterinary medicaments):	
	A. Prepared according to the British Pharmacopoeia of the National Pharmacopoeia of a Member State of the E.E.C., the British Pharmaceutical Codex, the United States Pharmacopoeia, the Soviet Pharmacopoeia, the United States National Formula or the British Veterinary Codex, but not including any proprietary drugs or medicinal preparations	Free
	B. Such other non-proprietary medicinal and veterinary preparations which the commissioner-General may, on the advice of the Chief Medical Officer, or Chief Veterinary Officer admit under this sub-heading as equivalent to or comparable with the standard drugs, medicinal and veterinary preparations referred to in sub-heading 30.03A ...	Free

Tariff No.	Tariff Heading	Import Duty
	C. Proprietary drugs, medicinal and veterinary preparations intended solely for ethical sale or for the prophylaxis of disease which the Commissioner-General may, on advice of the Chief Medical Officer of the Chief Veterinary Officer, admit under this sub-heading	Free
	D. Other	Free
30.04	Wadding, gauze, bandages, and similar articles (for example, dressings, adhesive plaster, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter:	
	A. White absorbent cotton wadding	25%
	B. Other	Free
30.05	other pharmaceutical goods:	
	A. First-aid boxes and kits	20%
	B. Other	Free

Chapter 31

FERTILIZERS

Notes:

Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05;

(A) Goods which answer to one or other of the descriptions given below:

(i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen;

(ii) Ammonium nitrate, whether or not pure;

(iii) Ammonium sulphonitrate, whether or not pure

(iv) Ammonium sulphate, whether or not pure;

(v) Calcium nitrate containing not more than sixteen percent by weight of nitrogen,

(vi) Calcium nitrate-magnesium nitrate, whether or not pure

(vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, whether or not treated with oil;

(viii) Urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria,' mixed with chalk, gypsum or other inorganic non-fertilising substances.

(D) Liquid fertilizers consisting of the goods of sub-paragraphs 1 (A) (ii) or (viii) above or of mixtures of those goods, in an aqueous or liquid ammonia solution

Section VI-31.01

2. Heading No. 31.03 is to be taken to apply, and to apply, only to the following goods provided that they are not put up in the forms or packings described in heading No. 31.05;

(A) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Disintegrated (calcined) calcium phosphates (thermos-phosphates and fused phosphates) and calcined natural aluminum calcium phosphates;

(iii) Super phosphates (single, double, or triple);

(iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

(C) Fertilisers consisting of any of the goods described in (A) or (B) above, be without quantitative criteria, mixed with chalk, gypsum or other inorganic nonfertilising substances.

3. Heading No. 31.04 is to be taken to apply, and apply only, to the following goods, provided that they are not put up in the forms or packings described. in heading No. 31.05:

(A) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);

(ii) Crude potassium salts obtained by the treatment of residues of beet molasses;

(iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;

(iv) Potassium sulphate containing not more than fifty-two per cent by weight of K20.

(V) Magnesium sulphate- potassium sulphate containing not more than thirty per cent by weight of K20.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. Monoammonum and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2(A) and 3 (A) above, the calculation is to be made on the dry an hydrous product.

6. This Chapter does NOT include:

(a) Animal blood of Chapter 5;

(b) Separate chemically defined compounds (other than those answering to the description in Note 1 (A), 2(A), 3(A), or 4 above); o-

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grams each, of heading No. 38.19; optical elements of potassium chloride) heading No. 90.01).

Tariff No.	*Tariff Heading*	*Import Duty*
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated	Free

Tariff No.	Tariff Heading	Import Duty
31.02	Mineral or chemical fertilizers, nitrogenous	Free
31.03	Mineral or chemical fertilizers, phosphatic	Free
31.04	Mineral or chemical fertilizers, potassic	Free
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	Free

Chapter 32

TANNING AND DYEING EXTRACTS: TANNINS AND THEIR DERIVATIVES; DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS

Notes:

1. This Chapter does NOT cover:
   (a) Separate chemically defined elements and compounds) except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter, in forms or packing of a kind sold by retail failing within heading No. 32.09); or
   (b) Tannates and other tanning derivatives of products falling within Chapter 29 or headings 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling, compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Heading Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textile. The headings are not to be applied, however, to prepared pigments failing within heading No. 32.09.

4 Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the product specified in heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind use as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind "used for printing, for example, book covers or hat bands and consisting of:
   (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment agglomerated with glue gelatin or other binder; or
   (b) Metal (for example, gold or aluminum) or pigment, deposited on paper,

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Tariff No.	*Tariff Heading*	*Import Duty*
32.01	Tanning extracts of vegetable origin	*20%*
32.02	Tannins (tannic acids), including water-extracted gallnut tannin and their salts, ethers, esters and other derivatives	*20%*
32.03	Synthetic organic tanning substances, and - inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	*20%*
32.04	Colouring matter of vegetable origin (including dywood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
	A. For colouring foodstuffs, beverages, cosmetics or toilet preparations	*25%*
	B. Other	*25%*
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophorus products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:	
	A. For colouring foodstuffs, beverages, cosmetics or toilet preparations	*25%*
	B. Other	*20%*
32.06	Colour lakes:	
	A. For colouring foodstuffs, beverages, cosmetics o or toilet preparations	25%
	B. Other	25%
32.07	Other colouring matter; inorganic products of a kind used as luminophores:	
	A. Laundry blue	25%
	B. Other	25%
32.08	Prepared pigments, prepared pacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enameling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes	20%
32.09	Varnishes and lacquers; distempers; prepared water; pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, of turpentine, varnish or other paint or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined in Note 4 to this Chapter:	

Tariff No.	Tariff Heading	Import Duty
	A. Water pigments of the kind used for finishing leather	20%
	B. other	25%
32.10	Artists', students' and signboards painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	25%
32.11	Prepared driers	25%
32.12	Glazers' putty; grafting putty; painters' fallings, non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	25%
32.13	Writing ink, printing ink and other inks:	
	A. Printing ink, ink for duplicating machines and marking ink	25%
	B. Other	25%

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Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

Notes:

I . This Chapter does NOT cover:

(a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages of heading No. 22.09;

(b) Soap or other products falling within heading No. 34,01; or

(c) Spirits of turpentine or other products falling within heading No. 38,07.

2. Heading No. 33.6 is to be taken to apply, inter alia, to:

(a) Prepared room deodorizers whether or not perfumed;

(b) Products, whether or not mixed, (other than those of heading No. 33.05) suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorizers, put up in packings of a kind sold by the retail for such use.

Tariff No.	Tariff Heading	Import Duty
33.01	Essential oils (terpeneless or not) concretes and absolutes: resinoids:	
	A. For use in the manufacture of perfumery, cosmetics and toilet preparations	100%
	B. For use in the manufacture of pharmaceutical products	Free
	C. Other	60%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
33.02	Terpenic by-products of the deterpanation essentional oils: -	
	A. For use in the manufacture of perfumery, cosmetics and toilet preparations	100%
	B. For use in the manufacture of pharmaceutical products	Free
	C. - Other	60%
33.03	Concentrates of essential oils, in fats, in fixed oils or in waxes or the like, obtained by cold abroption or by maceration: -	
	A. For use in the manufacture of perfumery, cosmetics and toilet preparations	100%
	B. For use in the manufacture of pharmaceutical products	Free
	C. Other	60%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries: -	
	A. For use in the manufacture of perfumery, cosmetics and toilet preparations	100%
	B. For use in the manufacture of pharmaceutical products or agricultural inputs	Free
	C. Others	60%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses: -	
	A. Suitable for medicinal use	Free
	B. Other	100%
33.06	Perfumery, cosmetics and toilet preparations:-	
	A. Toilet water containing alcohol 100%	
	B. Other	100%

CHAPTER 34

SOAP ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES"

Notes:

1. This Chapter does NOT cover:
   (a) Separate chemically defined compounds; or
   (b) Dentifrices, shaving creams or shampoos containing soap or organic surface active agents (heading No. 33.06).

2. For the purposes of heading No. 34.01 expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within breading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or molded pieces or shapes. In other form they are to be classified in heading No. 34.05 as "scouring powders and similar preparations"

3. The reference in Heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No, 34.04, the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:

(A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes:

(B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and

(C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineal substances or other materials.

The heading is to be taken not to apply to:

(a) Waxes falling within heading No. 27.13; or

(b) Separate animal waxes and separate vegetable waxes, merely Coloured.

Tariff No.	*Tariff Heading*	*Import Duty*
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or molded pieces or shapes, whether or not combined with soap	*40%*
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
	A. Specially prepared for use in industry,	Free
	agriculture, dairying hospital and laborartoy	**Free**
	B. Other	**40%**
34.03	Lubricating preparations and preparations of a kind used for oil or grease , treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals:	
	A. Greases	25%
	B. Preparations of a kind used solely in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	25%
	C. Other:	
	(1) Liquid	25%
	(2) **Other**	**25%**
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:	
	A. For use in the manufacture of cosmetics	60%
	B. Other	25%

Tariff No.	Tariff Heading	Import Duty
35.05	Polishes and creams, for footwear, furniture of floors metal polishes, scouring powders and similar preparations, but excluding prepared waxes failing within heading No. 34.04.	25%
34.06	Candles, tapers night-lights and the like	25%
34.07	Modeling pastes (including those put up for children's amusement and assorted modelling pastes); preparation of a kind known as "dental wax" or "dental impression compounds", in plates horseshoe shapes, sticks and similar form	25%

Chapter 35

ALBUMINOIDAL SUBSTANCES-, GLUES

Notes:

1. This Chapter does NOT cover:
   (a) Protein substances put up as medicaments (heading No. 30.03); or
   (b) Gelatin postcards and other products of the printing industry (chapter 49).

2. For the purposes of heading No. 35.05 the term "Dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10% such products with a reducing sugar content exceeding 10% tall in heading No. 17.02

Tariff No.	Tariff Heading	Import Duty
35.01	Casein, caseinates and other casein derivatives; casein glues	25%
35.02	Albumins, albuminates and other albumin derivatives	25%
35.03	Gelatin (including gelatin in rectangles, whether or not colourd or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:	
	A. Gelatin ,	20%
	B. Other	25%
35.04	Peptones and other protein substances and their derivatives; bide powder, whether or not chromed	25%
35.05	Dextrins and dextrin glues; soluble or roasted starch glues	25%
35.06	Prepared glues not elsewhere specified or including; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1kg:	
	A - Products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg	25%
	B. other	25%

Chapter 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes:

1. This Chapter does NOT cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. Heading No. 36.08 is to be taken to apply only to:

   (a) Metaldehyde, hexam thytneetramine and similar substances put up in forms (for example, tables, sticks or similar forms) for use as fuels; with a basis of alcohol, and similar prepared fuels, in solid or semi-Selid or form;

   (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic Contimetres; and

   (c) Resin torches, firefighters and the like.

Tariff No.	*Tariff Heading*	*Import Duty*
36.01	Propellant powders	*25%*
36.02	Prepared explosives other than propellant powders	*25%*
36.03	Mining, blasting and safety fuses	*25%*
36.04	Percussion and detonating caps; igniters; detonators	*25%*
35.05	Pyrotechnic articles (for example, fireworks, railway for signals, amorces, rain rockets;	
	A. Very flares and railway for signals	*20%*
	B. Rain and anti-hail rockets and bombs; distress and lifesaving rockets	*20%*
	C. Other	100%
36.06	Matches	100%
36.07	Fero-cerium and other pyrophoric alloys in all forms;	
	A. Lighter flints	25%
	B. Other	25%
36.08	Other combustible preparations and products:	
	A. Liquid fuels of a kind used in mechanical lighters	25%
	B. Other	25%

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Chapter 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Notes:

1. This Chapter does NOT waste or scrap materials.

2. Heading No. 37.08 is to be taken to apply only to:
   (a) Chemical products mixed or compounded for photographic used (for example sensitised emulsion, developers and fires); and
   (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready of use.
   The heading does not apply to photographic pastes or gums, varnishes similar products.

Tariff No.	*Tariff Heading*	*Import Duty*
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper paperboard or cloth:	
	A. X-ray plates and film	Free
	B. Other	25%
37.02	Film in rolls, sensitised, unexposed, perforated or not	25%
37.03	Sensitised paper, paperboard and cloth; unexposed or exposed but not developed	25%
37.04	Sensitised plates and film, exposed but not developed, negative or positive	25%
37.05	Plates, unperforated and perforated film (other than cinematography film), exported and developed, negative or positive:	
	A. Having only a personal or sentimental value to the importer and not for resale	Free
	B. Other	25%
37.06	Cinematography firm, exposed and developed, consisting only whether or not incorporating sound track, negative or positive:	
	A. Having only a personal or sentimental value to the importer and not for resale Free	
	B. Newsreels	Free
	C. Other	Free
	(1) of a width not exceeding 8 mm	25%
	(2) of a width exceeding 8 mm, but not exceeding 16 mm.	25%
	(3) of a width exceeding 16 mm	25%
37.07	Other cinematography film, exposed and developed, weather or not incorporating sound track, negative or positive	
	A. Having only a personal or sentimental value to the importer and not for resale	Free

Tariff No.	*Tariff Heading*	*Import Duty*
	B. Newsreels	Free
	(1) of a width not exceeding 8 mm	25%
	(2) of a width exceeding 8 mm, but not exceeding 16 mm	25%
	(3) of a width exceeding 16 mm	25%
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography ...	25%

Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes:

1 - This Chapter does NOT cover:
(a) Separate chemically defined elements or compounds with the exception of the following:
(1) Artificial graphite (heading No. 38.01);
(2) Disinfectants, insecticide, fungicides, weed-killers, anti-sporting products, rat poisons and similar products put up as described in heading No. 38. 11;
(3) Products put up as charges for five-extinguishers or put up in five-extinguishing grenades (heading No. 38.17);
(4) Products specified in Note 2 (a), 2 (c), 2(d) or 2 (f) below.
(b) Mixtures of chemicals and foodstuffs 'of a kind used in the preparation of human foodstuffs (generally heading No. 21.07).
(c) Medicaments) heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to taken not to fall within any other heading of this Schedule:

(a) Cultured crystals (other than optical elements) weighing not less than two a half grams each, of magnesium oxide or of the halides of the alkali or of the alkaline earth metals;
(b) Fusel oil;
(c) Ink removers put up in packings for sale by retail;
(d) Stencil correctors put up in packings for sale by retail;
(e) Ceramic firing testers, fusible (for example, Seger cones;
(f) Plasters, specially prepared for use in dentistry; and
(g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronicsin the form of discs, wafers or similar forms, polished or not, whether or not coated with a unform epitaxlid layer. Mixed alkylenes with a very low degree of polymerization.

Tariff No.	Tariff Heading	Import Duty
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil	25%
38.02	Animal black (for example, bone black and ivory black), including spent animal black	25%
38.03	Activated carbon (decolourising depolarizing absorbent) activated diatomite, activated clay; activated bauxite and other activated natural mineral products	25%
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	20%
38.05	Tall oil	20%
38.06	Concentrated suplhite lye	25%
38.07	Spirit's of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineold)	25%
38.08	Rosin and resin acids and derivatives thereof other than estre gums included in heading No. 39.05; rosin spirit and rosin oils	**25%**
38.09	Wood tar; wood tar oils (other than the composite composite solvents and thinners falling within heading No. 38-18); wood creosote; wood naphtha; acetone oil	25%
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	**20%**
38.11	Disinfectants, insecticides, fungicides, weed killers, anti-sprouting products, rate poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):	
	A. Room deodorizers not falling under heading No. 33.06	100%
	B. Other	**Free**
38.12	Prepared glazings, prepared dressings and prepared mordants of a kind used in the textile, paper, lather or like industries	25%

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Tariff No.	Tariff Heading	Import Duty
38.13	Pickling preparations for metal surfaces; fluxes and I auxiliary preparations for soldering, brazing welding, razing, or welding powders and pastes consisting of metal and eriz other materials; papa rations of a kind used as cores or coatings for welding rods and electrodes	25%
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:	
	A. Put up for sale by retail	25%
	B. Other	25%
38.15	Prepared rubber accelerators	25%
38.16	prepared culture median for development of migro-organisms	25%
38.17	Preparations and changes for fire-extinguishers; charged fire-extinguishing grenades	25%
38.18	Composite solvents and thinners for varnishes and similar products	25%
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:	
	A. Anti-acid additives for cements	25%
	B. Liquid for hydraulic transmission	25%
	C. Ink removers and stencil correctors	25%
	D. Preparations for rendering meat more tender	25%
	E. Hydrated silica gel	25%
	F. Anti-rust products	25%
	G. Bolt and nut release preparations	25%
	H. Put up in forms or packings of a kind sold by retail, but not including diagnostic reagents	25%
	1. Other	25%

SECTION VII

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and articles thereof-, Rubber, Synthetic Rubber, Factice, and articles thereof

Chapter 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS: ARTICLES THEREOF

Notes:

1. This Chapter does NOT included:

(a) Stamping foils of heading No. 32.09;

(b) Artificial waxes (heading No. 34.04);

(c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof

(d) Saddlery of harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within (heading No. 42.02);

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(e) Plaits, wickerwork or other articles falling within Chapter 46;

(f) Goods falling within Section XI (textiles and textile articles);

(g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding crops, fans or parts thereof or other articles falling within Section XII;

(h) Imitation jewelley failing within heading No. 71.16

(ij) Articles falling within Section XVI (machines and mechanical or electrical appliances);

(k) Parts of aircraft or vehicles falling within Section XVII

(1) Optical elements of artfiacles plastics, spectacle frames, drawing instru. ments or. other articles falling within Chapter 90;

(m) Articles falling within Chapter 91 (for example, clock or watch cases)

(n) Musical instruments or parts thereof or other articles falling within Chapter 92;

(0) Furniture and other articles of Chapter 94;

(p) Brushes or other articles falling within Chapter 96;

(q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Omitted.

3 Heading No. 39.01/06 applies to materials in the following forms only;

(a) Liquid or pasty (including emulsions, dispersions and solutions);

(b) Blocks, lamps, powders (including moulding powders), granules, flakes and similar bulk forms;

(c) Monofil of which any cross sectional dimension exceeds one millimeter; seamless tubes rods, sticks, and profile shapes, whether or not surface worked but not otherwise worked;

(d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the applications of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but into further worked (even if, when so cut, they become articles ready for use);

(e) Waste and scrap.

Tariff No.	Tariff Heading	Import Duty
39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose hardened casein, gelatin and other hardened proteins, vulcanized fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); limoxyn;	
	A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter	20%
	B. Tubing (other than lay-flat tubing of polyethylene)	20%
	C. Sheet, film and foil (other than polythyene) of a kind used for the manufacture of packing materials	20%
	D. Other	20%
39.07	Articles of materials of the kinds described in heading No. 39.01/06;	
	A. Transmission, conveyor or elevator belts or belting	20%
	B. Bottles and jars	25%
	C. Screws, bolts and washers	25%
	D. Articles of apparel such as raincoats and the like but not including aprons, belts bibs and similar clothing accessories	40%
	E. Sanitary and lavatory appliances:	
	(1) Cisterns	25%
	(2) Other	25%
	F. Door handles, door closers, finger plates and similar articles	25%
	G. Articles of personal adornment including beads	40%
	H. Insulating tape	25%
	I. Sausage casings	25%
	J. Bags;	
	(1) Of polyethylene	25%
	(2) Other	25%
	K. Dustbins	25%
	L. Rain water pipes	25%
	M. Tube or pipe fittings	25%
	N. Laboratory equipment whether or not graduated or calibrated	25%
	0. Stoppers, lids and cap	25%
	P. Floats for fishing nets	Free
	Q. Floor tiles	25%
	R. Sheets cut to size	40%
	S. Other:	
	(1) For agriculture, dairying, water boring or mining purposes	20%
	(2) Other	25%

Chapter 40

RUBBER, SYNTHETIC RUBBER, FACTICE AND ARTICLES THEREOF

Notes:

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanised or hardened: natural tubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2. This Chapter does NOT cover the following products of rubber and textiles, which fall generally within Section XI-

(a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40. 10); other elastic fabric or articles thereof;

(b) Textile hose piping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);

(c) Woven textile fabrics (other than the goods of heading No. 40. 10) impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than one and a half kilograms per square metre;

ii) Weighing more than one and a half kilograms per square metre and containing more than fifty per cent by weight of textile material; and articles of those fabrics;

(d) Felt impregnated or coated with rubber and containing more than fifty per

(e) Bonded fibre fabrics and similar bonded yam fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective. of their weight per square metre, and articles thereof;

(f) Fabric, composed of paralled textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also not covered by this Chapter:

(a) Footwear or parts thereof falling within Chapter 64;

(b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;

(c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds) of hardened rubber, falling within Section XIV;

(d) Articles failing within 90, 92, 94 Or 96;

(e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40. 11) or

(f) Buttons, combs, smoking pipe stems, pens or other articles failing within Chapter 98.

4. In Note I to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanization with sulphur and which, when so vulcanized as well as may be (without the addition of any substances, such as plasticizers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18 + and 29+ C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a lenth not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychorobutadiance (CR), polybutadiene-styrene (SBR), polychloro-butadience-acrylonitrile (NCR), polybutadience acrylonitrile (NBR) and butyl rubber (IIR);

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanization, elongation and recovery specified in (a) above.

5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to:

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanizing agents or accelerators, fillers or reinforcing agents, plasticizers, colouring matter (other than colouring matter added solely for the purposes of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermosensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or

(c) Mixtures of any of the products specified in Note 1 to the present chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimeters, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

7. Heading No. 40. 10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No. 40.06 pre-vulcanised rubber latex is to be deemed to be unvulcanized rubber latex. For the purposes of headings Nos. 40-07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils. and such substances reclaimed, ate to be deemed to be vulcanised rubber whether or not they have been vulcanised

9. In headings Nos. 40.05, 40.08 and 40.15 the expressions "Plates" "sheets" and "strip" are to be taken to aply and to apply only, to plates, sheets and strip. whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

In heading No. 40.08, the expressions "rods" and "profile shares" and in heading No 40.15 the expressions "rods" "profile shapes" and "tubes" are to be taken to apply, and to apply only, to such products, whether or not cut to length or surface-worked but not otherwise worked.

Tariff No.	*Tariff Heading*	*Import Duty*
	1. RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata gutta-percha and similar natural gums	20%
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	20%
40.03	Reclaimed rubber	20%
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scarp of unhardened rubber	20%
	II. UNVULCANIZED RUBBER	
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form a kind known as master batch	20%
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs);	
	A. Rings, and discs and washers	25%
	B. Other	20%

Tariff No.	*Tariff Heading*	*Import Ditty*
	III- ARTICLES OF UNHARDENED VULCANIZED RUBBER	
40.07	Vulcanized rubber thread and cord, whether or not textile covered and textile thread covered or impregnated with vulcanised rubber	25%
40.08	Plates sheets, strip, rods and profile shapes of unhardened vulcanized rubber	**25%**
40.09	Piping and tubing, of unhardened vulcanised rubber...	20%
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber	**20%**
40.11	Rubber tyres, tyre cases, interchangeable tyre treads inner tubes and tyre flaps for wheels of all kinds:	
	A. For vehicles of heading No. 87,01	
	(i) for Agricultural tractors	Free
	(ii) Other	20%
	B. For vehicles of heading No. 84.23	20%
	C. Other	20%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	20%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:	
	A. Protective	25%
	B. Other articles of apparel	25%
	C. Other	25%
40.14	Other articles of unhardened vulcanised rubber	
	A. Stoppers and rings for bottles; discs, washers and joints	20%
	B. Flexible containers of 200 liters or more of the transport or storage of fluids	20%
	C. Other	25%
	IV- HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite, in bulk, plates, sheets, strip, rods, profite shapes or tubes; scrap, waste and powder, of hardened rubber:	
	A. Scrap & waste	20%
	B. Other	**20%**
40.16	Articles of hardened rubber (cabonite vulcanite)	25%

SECTION VIII

Raw Hides and Skins, Leather, Furskins and articles thereof; Saddlery and Harness; Travel Goods, Handbags and similar containers; Articles of Gut (other than silk worm Gut)

Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes:

1. This Chapter does NOT cover:

(a) Parings or similar waste, or raw hides or skins (heading No. 05.06);

(b) Bird skins or parts of bird skins, with their feathers or down, falling within heading No. 05.07 or 67.01; or

(c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary,) of reindeer, of chamois, of gazelle, of deer of elk, of roebucks or of dogs.

Throughout this Schedule the expression "composition leather " is to be taken to mean only substances of the kind referred to heading No. 41. 10.

Tariff No.	*Tariff Heading*	*Import Duty*
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheep-skins in the wool	25%
41.02/08	Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation patent leather and metallised leather)	25%
41.09	Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	25%
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	25%

Chapter 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Notes:

1. This Chapter does NOT cover:

(a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);

(b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03/04);

(c) String or net bags of Section XI;

(d) Articles falling within Chapter 64;

(e) Headgear or parts thereof falling within Chapter 65;

(f) Whips, riding-crops or other articles of heading No. 66-02;

(g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);

(h) Furniture of parts of furniture (Chapter 94);

(i) Articles falling within Chapter 97 (for example, toys, games and sports Articles); or

(k) Buttons, studs, cuff-liks, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, failing within heading No. 98.01 or chapter 71.

2. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories is to be taken to apply, inter alia to gloves (including sports gloves) aprons and other protective clothing, braces belts, bandoliers and wrist straps, including watch straps.

Tariff	*Tariff Heading*	*Import Duty*
42.01	Saddlery and -harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	25%
42.02	Travel goods (for example trunks, suit-cases, hat boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief-Oases, wallets, purses, toilet-cases, tool cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather of vulcanised fibre, of artificial plastic sheeting, or paperboard or of textile fabric	40%
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	40%
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	25%
42.05	Other articles of leather or of composition leather	40%
42.06	Articles made from gut (other than silk-warm gut), from gold beater's skin, from bladders of from tendons:	
	A. of a kind used in machinery (for example, belting and belt lacing)	25%
	B. other	40%

Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes:

I - Throughout this Schedule references to furskins, other than to raw furskins of heading No. 43. 01 are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. *This* Chapter does NOT cover:
   (a) Birdskins or parts of birdskins, with their feathers or down falling within heading No 05-07 or 67.01 -,
   (b) Raw hides or skins, with the hari on, of a kind falling within Chapter 41 (see Note, 1 (c) to that Chapter):
   (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03)-
   (d) Articles falling within Chapter 64;
   (e) Headgear or parts thereof falling within Chapter 65. or
   W Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. For the purposes of leading No. 43.02 the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) -sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts of accessories of garments or of other articles falling within heading No. 43.03/04.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskins or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03/04.

5. Throughout this Schedule the expression "artificial fur" means any imitation of furskin consisting on wool, hair or other fibres gummed or sewn on the leather, moven fabric or other materials but does not include imitation furskins obtained by weaving heading No - 58.04, for example).

Tariff	*Tariff Heading*	*Import Duty*
43.01	Raw furskins	60%
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	60%
43.03	Articles of furskin, artificial fur and articles made thereof:	
	A. Boxing gloves	25%
	B. others	60%
43.04	Articles of furskin artificial fur and articles made thereof;	
	A Articles and accessories for use in industrial machinery or appliances	20%
	B. Other	60%

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basket ware and Wickerwork.

Chapter 44

WOOD AND ARTICLES OF WOOD: WOOD CHARCOAL

Notes:

1. This Chapter does NOT cover:

   (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecti-dal fungicidal or similar purposes (heading No. 12.07);

   (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);

   (c) Activated charcoal (heading No. 38.03);

   (d) articles falling within Chapter 46;

   (e) Footwear or parts thereof falling within chapter 64

   (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof;)

   (g) Goods falling within heading No. 68.09;

   (h) Imitation jewellery falling within heading No. 71.16;

   (ij) Goods falling within Section XVII (for example, wheelwrights' wares);

   (k) Goods falling within Chapter 91 (for example, clocks and clock cases);

   (l) Musical instruments or parts thereof (chapter 92);

   (m) Parts of firearms (heading No. 93.06);

   (n) Furniture or parts thereof falling within Chapter 94;

   (o) Articles failing within Chapter 97 (for example, toys, games and sports requisites); or

   (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or harness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Heading Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

4. Heading No. 44.25 shall be taken not to apply to tools in which metal parts from the blade, working edge working surface or other working part.

Tariff	*Tariff Heading*	*Import Duty*
44.01	Fuel wool, in logs, in billes, in twigs or in faggots; wood waste, including sawdust	60%
44.03	Wood charcoal (including shell and nut charcoal), agglomerated or not	60%
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	25%
44.04	Wool, roughly squared or half-squared, but not further manufactured	60%
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimeters	25%
44.06	Wood paving blocks	25%
44.07	Railway or tramway sleepers of wood	20%
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn steves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	60%
44.09	Hoopwood; sprit poles; piles, pickets and stakes of wood pointed but not sawn lengthwise; chipwood; pulpwin in chips or particles; wood shavings of a kind suitable for use in the manufacture of or for the clarification of liquids	25%
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf-club shafts, umbrella handles, tools handles or the like	25%
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	25%
44.12	Wood wool and wood flour	60%
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered. V-jointed, centre V-jointed, beaded, centre-baaded or the like, but not further manufactured	25%
44.14	Wood sawn lengthwise, sciced or peeled but not further prepared, of a thickness not exceeding five millimeters; veneer sheets and sheets for plywood, of a thickness not exceeding five millimeters	25%

Tariff No.	Tariff Heading	Import Duty
44.15	Plywood, backboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets;) in aid wood and wood marquetry -	25%
44.16	Cellular wood panels, whether or not faced with basemetal	25%
44.17	"Improved" wood, in sheets, blocks or the like	25%
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks or the like	25%
44.19	Wooden beadings and mouldings, including moulded skirting and other mouded boards	25%
44.20	Wooden picture frames, photograph frames, mirror frames and the like	25%
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings	20%
44.22	Casks, barrels, vats, tubs, buckets and other coppers' products and parts thereof, of wood, other than staves, falling within heading No. 44.08	20%
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	25%
44.24	Household utensils of wood	40%
44.25	Wooden tools, too bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and Tree of wood:	
	A. Brooms and brush bodies and handles, boot and shoe trees	25%
	Others	20%
44.26	Spools, bobbins, sewing thread reets and the like of turned wood	
44.27	Standard lamps, table lamps and other lightings fittings of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for	25%

Tariff. No.	*Tariff Heading*	*Import Duty*
	violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind n normally carried in the pocket, in the handbag or on the person; parts of the foregoing' articles or wood;	
	A. Articles of personal adornment including beads	60%
	B. Other	40%
44.28	Other articles Of wood	
	A. Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof	20%
	B. Coffins	Free
	C. Other	40%

Chapter 45

CORK AND ARTICLES OF CORK

Notes:

1. This Chapter does NOT cover:

(a). Footwear or parts of foot, Wear falling within Chapter 64;

(b) Headgear or parts of headgear falling within Chapter 65; or

(c) Articles of Chapter 97 (for example, toys, games and sports requisites).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff No.	*Tariff Heading*	*Import Duty*
45.01	Natural cork, unworked crushed, granulated or ground; waste cork	25%
45.02	Natural cork in blocks, plates, sheets or strips Including cubes or square slabs cutto size or corks or stoppers	25%
45.03/04	Agglomerated cork (being cork agglomerated with or without a binding substance and articles of natural or agglomerated cork:	
	A. Fishing floats	Free
	B. Stoppers, washers and discs	25%
	C. Agglomerated cork for use in connection with with refrigeration or air-conditioning	25%
	D. Other	25%

Chapter 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes:

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yams or monofil or strip of chapter 51.

2. This Chapter does NOT cover:

   (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);

   (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;

   (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or

   (d) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02 "plaiting materials bound together in parallel stands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Tariff No.	*Tariff Heading*	*Import Duty*
46.01	Plaits and similar products of plaiting materials for all uses, whether or not assembled into strips	60%
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles;	
	A. Straw envelopes for bottles	60%
	B. Other	25%
46.03	Basketwork, wickerwork and other articles of plaiting materials made directly to shape; articles made up from goods faling within heading No. 46.01 or 46.02; articles of loofah	40%

SECTION X

Paper-making Material; Paper and Paperboard and Articles Thereof

Chapter 47

PAPER MAKING MATERIAL

Tariff No.	*Tariff Heading*	*Import Duty*
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	25%
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper making:	
	A. Old newspapers and periodicals	25%
	B. Other	25%

Chapter 48

PAPER AND PAPERBOARD ARTICLES OF PAPER PULP, OF PAPER OR OF PAPER-BOARD

Notes:

1. This Chapter does NOT cover:

   (a) Stamping foils of heading No - 32-06;
   (b) Perfume and cosmetic papers (heading No. 33.06);
   (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
   (d) Paper or paper board, sensified) (heading No. 37.03);

   (e) Paper-reinforced stratified artificial plastic sheeting or vulcanised fibre (heading No. 39.01/06), or articles of such materials) heading No. 39-07);

   (f) Goods falling within heading No. 42.02 (for example, travel goods);

   (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);

   (h) Paper yarn or textile articles of paper yarn (section Xl);

   (ij) Abrasive paper (heading No. 68.06) or paper backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);

   (k) Metal foil backed with paper or paper- board (Section XV);

   (1) Perforated paper or paperboard for musical instruments (heading No. 92.10); or

   (m) Goods failing within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the headings Nos. 48-01 to 48.01 is to be classified under that one of such headings which occurs latest in the Schedule.

4. Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding:

   (a) In strips or rolls of a width not exceeding fifteen centimeters; or

   (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty six centimetres; or

   (c) Cut into shapes other than rectangular shapes.
   Except that hand-made paper in any size or shape as made directly and having all its edges deck led remain classified, subject to the provisions of Note 3, within heading No. 48.02

5. For the purposes of heading No. 48. 11, "wallpaper and lincrusta" are to be taken to apply only to:

*See second Schedule of suspended duties.

Section X-48.01

(a) Paper in rolls, suitable for wall or ceiling decoration being:

(i) Paper with one or with two margins, with or without guide marks; or

(ii) Paper without margins, surface-colored or design-printed, coated or embossed, of a width not exceeding sixty centimetres:

(b) Borders, friezes and comers of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip) whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia,* to cards for statistical machines, perforated paper and paper-board cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handker-chiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters of pictures which are not merely incidental to the primary use of the goods are regarded as printed matters falling within chapter 49.

Tariff No.	*Tariff Heading*	*Import Duty*
	I-PAPER AND PAPER BOARD IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
	A. Paper:	
	(1) Cigarette	25%
	(2) For the manufacture of corrugated paperboard	25%
	(3) Other	25%
	B. Paperboard	25%
	C. Cellulose wadding:	
	(1) Bleached, for the manufacture of sanitary towels	25%
	(2) Other	25%
48.02	Hand-made paper and paperboard	25%
48.03	Parchment of greaseproof paper and paperboard and imitations thereof, and glazed transparent paper in rolls sheets	25%
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally re-inforced rolls or sheets	25%
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated in rolls or sheets	25%
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed in rolls or sheets	25%

*See second Schedule of suspended duties.

Tariff No.	*Tariff Heading*	*Import Duty*
48.07	Paper and paperboard, impregnated, coated, surface coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:	
	A. Coated, for use in the manufacture of crown corks	20%
	B. Other	*25%*
48.08	Filter blocks, slabs and plates, of paper pulp	*25%*
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	*25%*
	II-PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	25%
48.11	Wallpaper and lincrusta; window transparencies of paper	25%
48.12	Floor coverings, prepared on a base of paper or of paper board, whether or not cut to size, with or without a coating of linoleum compound	25%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer or not papers cut size whether or not put up in boxes	25%
48.14	Writing blocks, envelopes, letter cards, plain postcard correspondence cards; boxes, pouches, wallets and writing compendiums, or paper or paperboard, containing only an assortment of paoer stationery:	
	A. Envelopes	25%
	B. Other	25%
48.15	Other paper and paperboard, cut to size or shape:	
	A. coated, for use in the manufacture of crown corks	25%
	B. Other	25%
48.16	Boxes, bags and other packing containers of paper or paperboard:	
	A. Multi-ply paper bags	25%
	B. Other	125%
48.17	Boxes, files, letter trays, storage boxes and similar articles of paper or paperboard, of a kind commonly used in office, shops and the like	25%

Tariff No.	Tariff Heading	Import Duty
48.18	Registers,. exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers of paper or paperboard	25%
48.19	Paper or paperboard lables, whether or not printed or gummed	25%
48.20	Bobbings, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	25%
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	A. Moulded sheets for packing eggs	25%
	B. Other	25%

Chapter 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY: MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes:

1. This Chapter does NOT cover:

(a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);

(b) Playing cards or other goods falling within any heading in Chapter 97; or

(c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling heading within No. 99.04, antiques of exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals, which are bound otherwise than in paper, and sets of newspapers, journals, or periodicals, comprising more than one number under a single cover are to be treated as falling within heading No - 49.01 and not within heading No. 49.02

3. Heading No. 49.01 is to be extended to apply to:

(a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in forms suitable for binding into one or more volumes;

(b) a pictorial supplement accompanying and subsidiary to, a bound volume; and

(c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a corn plate work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49. 11.

4. heading Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to pub lications which are primarily devoted to advertising (including tourist prop aganda) . Such publications are to be taken as failing within heading No . 49-11

5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and type-scripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use -

Tariff No.	*Tariff Heading*	*Import Duty*
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated	Free
49.03	Children's picture books and painting books	Free
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:	
	A. Cheque books and cheques	25%
	B. Other	20%
49.08	transfers (decalcomanias)	25%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	40%
49.10.	Calendars of any kind, or paper or paperboards, including calendar blocks	25%

Tariff No.	Tariff Heading	Import Duty
49.11	Other printed matter, including printed picture and photographs:	
	A. Trade advertising material, the following Catalogues, price list, show cards, brochures, leaflets, photographs, and pamphlets advertising goods grown or produced, or services to be supplied from, outside Tanzania.	Free
	B. Instructional charts and diagrams	Free
	C. Photographs having only a personal or senti mental value to the importer and not intended for sale	Free
	D. Other	25%

SECTION XI

Textiles and Textile Articles

Notes:

1. This Section does NOT cover:

(a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);

(b) Human hair or articles of human hair (heading No. 05.01,67.03 or 67.04;, except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);

(c) Vegetable materials falling within Chapter 14;

(d) Asbestos of heading No. 25.24 or articles of asbestos and other products of (heading No. 68.13 or 68.14);

(e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);

(f) Sensitised textile fabric (heading No. 37.03);

(g) Monofil of which any cross-sectional dimension exceeds one millimeter and strip (artificial straw and the like) of a width exceeding five millimeters of artificial plastic material (chapter 39) or plaits or fabrics of such monofil or strip Chapter 46;

(h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics impregnated, coated, covered or laminated with rubber, and article thereof, falling within Chapter 40;

(i) Skins with their wool on **(Chapter** 41 or 43) or articles of furskins, artificial fur or articles thereof, falling within heading No. 43.03/04;

(j) Articles of testile materials falling within heading No. 42.01 or 42.02;

(k) Products and articles of Chapter 48 (for example, cellulose wadding);

(1) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;

(m) Headgear or parts thereof falling within Chapter 65;

(n) Hair nets (heading NO. 65.05 or 67.04, as the case may be);

(o) Goods falling within Chapter 67;

(p) Abrasive-coated threads, cords or fabric (heading No. 68.06);

(q) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(r) Articles falling within Chapter 94 (furniture and bedding); or

(s) Articles falling within Chapter 97 for example Act 23/ 71 (toys, games sports requisites);

(t) Articles falling within Chapter 97 for example Act *23/71* (toys, games and sports requisites);

2. (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:

(a) Goods containing more than ten per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50;

(b) All other goods are to be classified as if consisting wholly of that, one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

(a) Metallised yarn shall be treated as a single textile material and its', weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheeps' or lambswool), all those materials shall be treated as being one and the same;

(c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (b) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables";

(a) Of silk, noil or other waste silk, or man-made fibres described in Note I (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding two grams per metre (18,000 denier);

(b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gram per metre (9,000 denier);

(c) Of true hemp or flax:

(i) Polished or glazed, of which the length per kilogram, multiplied by the number constituent strands, is less than 7,000 metres;

(ii) Not polished or glazed and of a weight exceeding two grams per metre:

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, of a weight exceeding two grams per metre: or

(f) Reinforced with metal.

(B) Exceptions:

(a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;

(b) Continuous filament tow for the manufacture of man-made fibres discontinuous, and year without twist or with a twist of less than 5 turns per metre;

(c) Silk-worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

(d) Metallised yarn, not being yarn reinforced with metal; and

(e) Chenille yarn and gimpled yarn.

4. Omitted.

5. Omitted.

6, For the purposes of this Section, the expression "made up" means:

(a) Cut otherwise than into rectangles;

(b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example certain dusters towels table cloths, scarf squares and blankets);

(c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or other wise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60 are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapters 58 or 59.

Chapter 50

SILK AND WASTE SILK

Tariff No.	*Tariff Heading*	Import Duty
50.01/03	Silk-worm cocooms, raw silk (not thrown) and silk waster (including cocooms unsuitable for reeling silk noils and pulled or garnet ted rags)	25%
50.04/08	Silk yam and yam spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk ..	60%
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	60% or Shs. 50/- per square metre whichever is higher

Chapter 51
MAN-MADE FIBRES (CONTINUOUS)

Notes:

1. Throughout this Schedule, the term "man-made fibres means fibres or filaments of organic polymers produced by manufacturing processes, either

   (a) By polymerization or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or

   (b) By chemical transformation of natural organic polymers (such as cellulose casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading NO. 51.01/03 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yam (known as (know as" ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of man-made fibre materials of a width exceeding five millimetres, are to be classified in Chapter 39.

Tariff No.	*Tariff Heading*	*Import Duty*
51.01/03	Yam of man-made fibres (continuous), monifil, strip (artificial straw and the like and imitation catgut of man-made fibre materials:	
	A. Of counts 40s or more	60%
	B. Used for the manufacture of twine for fishnets ..	Free
	C. Other	60%

Tariff No.	Tariff Heading	Import Duty
51.04	Woven fabrics of man-made fibres continuous) including Woven fabrics of monofil or strip of heading No. 51.01/03	20%
	A. Gray and unbleached:	
	(i) Weft less fabric for tyre manufacture	20% or Shs. 25/- per square metre whicheverls higher
	(ii) Other	60% or Shs. 25/- per square metre whicheverls higher
	B. Drills and twills	60% or Shs. 25/. per square metre whicheveris higher
	C. Other	60% or Shs. 35/- per square metre whichever is higher

Chapter 52

METALISED TEXTILES

Tariff No.	Tariff Heading	Import Duty
32.01	Metalised yarn, being textile yarn spun with metal or covered with metal by any process	25%
52.02	Eoven fabrics of metal thread or of metallised yam, of a kind used in articles of apparel, as furnishing fabrics of the like	60% or Shs. 35/- per square metre whicheverls blow

Chapter 53

WOOL AND OTHER ANIMAL HAIR

Notes: Omitted.

Tariff No.	*Tariff Heading*	*Import Duty*
53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags)	25%
53.06/10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair	25%
53.11/13	Woven fabrics of sheep's or lambs' wool, of horsehair or of other animal hair	60% or Shs. 40/- per square metre whichever is higher

Chapter 54

FLAX AND RAMIE

Tariff No.	*Tariff Heading*	*Import Duty*
54.01/02	Flax and ramie, raw or processed but not spun; flax tow, remie noils and waste of flax or of remie (including pulled or garnetted rags)	60%
54.03/04	Flax or ramie yarn	60%
54.05	Woven fabrics of flax or of remie:	
	Canvas	60% or Shs. 30/- per square metre whichever is higher
	B. Other	60% or Shs. 30/- per square metre whichever is higher

Chapter 55

COTTON

Tariff No.	Tariff Heading	Import Duty
55.01/02	Cotton not carded or combed; cotton linters	20%
55.03/04	Cotton waste (including pulled or garnetted rags, not carded or combed; cotton carded or combed	25%
55.05106	Cotton yarn	25%
55.07/09	Woven fabrics of cotton	
	A. Gray and unbleached:-	
	(i) Weft less fabric for tyre manufacture	20% or Shs. 25/- per square metrewhi-chever is higher
	(ii) Other	60% or Shs. 25/- per square metre whi. cheveris higher
	B. Gauze for the manufacture of bandages	Free
	C. Canvas	60% or Shs. 25/- per square metre whi-cheveris higher
	D. Drills and twills	60% or Shs. 25/- per square metre whi-cheveris higher
	E. Other	60% or Shs. 35/- per square metre whi-chever is higher

Chapter 56

MAN-MADE FIBRES -(DISCONTINUOUS)

Notes: Omitted.

Tariff No.	Tariff Heading	Import Duty
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow:	
	A. Cellulose acetate cigarette filter tow	20%
	B. Other	25%
56.05/06	Yam of man-made fibres (discontinuous or waste):	
	A. Of counts 40s or more	25%
	B. Other	25%
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Gray and unbleached	60% or Shs. 35/- per square metre whi- cheveris higher
	B. Drills and twills	60% or Shs. 25/- per square metre whi- chever is higher
	C. Other	60% or Shs. 40/- per square metrewhi- cheveris higher

Chapter 57

OTHER VEGETABLE TEXTILE MATERIALS: PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Tariff No.	*Tariff Heading*	*Import Duty*
57.91/04	True hemp (Cannabis sativa), Manila hemp (abaca) (Musa textiles), jute and other textile bast fibres and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled of garnetted rags or ropes);	
	A. Fibres of jute and natural substitutes of jute	
	B. Other	25%

Tariff NO.	*Tariff Heading*	*Import Duty*
57.05/08	Yam of hemp, of jute or other textile bast fibres, or of other vegetable textile fibres: paper yam	25%
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yam:	
	Other	60% or Shs. 30/- per square metre whichever is higher

Chapter 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS; TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY

Notes:

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic trimmings, machinery belting or other goods failing within Chapter 59. However, embroidery on any textile base falls within heading Nos. 58.09/10.

2. In heading Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These heading are to be taken not to appy to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
   (a) Woven fabrics of a width not exceeding thirty centimetres, whether woven as such or cut from wider pieces, provided with salvages (woven, gummed or made, otherwise) on both edges;
   (b) Tubular woven fabrics of a flattened width not exceeding thirty centimetres; and
   (c) Bias binding with folded edges, of a width when unfolded not exceeding thirty centimetres

   Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58-08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading Nos. 58.09/10 "embroidery" means. inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn applique work of sequin, beads or ornamental motifs of textile or other materials. The heading is to be taken not to needlework tapestry (heading No. 58.03).

6. The headings of this Chapter are to be taken to include goods of the description specified therein when made metal thread and of a kind used in apparel, as furnishing or the like.

Section X1-58.01

Tariff No.	Tariff Heading	Import Duty
58.01	Carpets, carpeting and rugs, knotted (made up or not)	60%
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelen", "Schemacks" and "Karamanie" rugs and the like (made up or not)	60%
58.03	Tapestries, hand-made, of the type Gobelins Flanders, Aubusson, Bearais and the like, and needle-worked tapestries (for example, petit point and cross Stitch) made in panels and the like by hand	25%
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05)	60%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06	60%
58.06	Woven labels, badges and the like, not embroidered, on the piece, in strips or cut to shape or size	25%
58.07	Chenille yarn (including block chenille yarn), gimped yarn (other than metallised yarn of Heading No. 32.01 and gimped horsehair yam): braids and ornamental trimmings in the piece; tassels, pompons and the like	25%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	60%
58.09/10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured, hand or , mechanically made lace or embroidery, in the piece in strips or in motifs	60%

Chapter 59

WADDING AND FELT; TWINE, CORDAGE ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes:

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics and lace of headings No. 58.08 and 58.09/10 and the knitted and crocheted fabrics of heading No. 60.01.

2. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered of lamnated with preparations of cellulose derivatives or other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover:

(a) Fabrics in which the impregnation, coating of covering cannot be seen with the naked eye (usually Chapter 50 to 58 and 60 for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Products which cannot,without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature between 15^0 and 30^0(usually Chapter 39); or

(c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

(B) Heading No. 59.12 does not apply to:

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio backcloths or the like);

(c) Fabrics covered with flock,dust,powdered cork or the like and bearing designs resulting from these treatments; or

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No. 59.11 the expression "rubberized textile fabrics" means:

(a) textile fabrics impregnated, coated, covered or laminated with rubber:

(i) weighing not more than one and a half kilogrammes per square metre; or

(ii) weighing more than one and a half kilogrammes per square metre and containing more than fifty per cent by weight of textile material;

(b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

(c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabrics, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that chapter.

4. Heading No. 59.16 is to be taken not to apply to:

(a) Transmission, conveyor or elevator belting of a thickness of less than three millimetres: or

(b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5 Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:

(a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:

(i) Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) Bolting cloth;

(iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;

(iv) Woven textile fabrics fabrics whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or welt, or flat woven with multiple warp and/or weft;

(v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;

(vi) Textile fabrics of the metallised yarn falling within heading No. 52-01, of a kind commonly used in paper-making or other machinery;

(vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;

(b) Textile articles (other then those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff No.	*Tariff Heading*	*Import Duty*
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	**25%**
59.02	Felt and articles of felts, whether or not impregnated or coated	25%
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated	**25%**
59.04	Twine, cordage, ropes and cables, plaited or not	**25%**
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:	
	A. Fishing nets and netting:	
	(1) Knotted fishing nets of stretched mesh sizes from 1.27 cm. inclusive, manufactured from nylon multi-filament fibres	Free
	(2) Other	Free
	B. Fruit tree and seed-bed netting	20%
	C. Other	25%

Tariff No.	Tariff Heading	Import Duty
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:	
	A. Loading slings	25%
	B. Other	25%
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; Prepared painting canvas; buck ram and similar fabrics for hat foundations and similar uses;	
	A. Bookbinding fabric	25%
	B. Other	25%
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	**25%**
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	**25%**
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	**25%**
59.11	Rubberized textile fabrics other than rubberised knitted or crocheted goods':	
	A. Electrical insulating tape	25%
	B. Other	**60%**
59.12	Textile fabrics otherwise impregnated, coated, covered, or laminated; painted canvas being theatrical scenery studio back-cloths or the like	**25%**
59.13	Elastic fabric trimmings (other than knitted or crocheted goods) consisting of textile materials, combined with rubber threads	60%
59.14	Wicks, Of woven, Planted or knitted textile materials, for lamps, stoves, lighters, candies and the like; tubular knitted. gas-mantle fabric and incandescent gas mantles:	
	A. Wicks for lighters	25%
	B. Other	25%
59.15	Textile hose piping and similar tubing, with or without lining, amour or accessories of other materials	25%
59-16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	25%
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant	25%

Chapter 60

KNITTED AND CROCHETED GOODS

Notes:

1. This Chapter does NOT cover

   (a) Crochet lace of heading No. 58-09/10;

   (b) Knitted or crocheted goods failing within Chapter 59;

   (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No 61.09);

   (d) Old clothing or other articles falling within heading No. 63.01; or

   (e) Orthopedic appliances, surgical belts, trusses or the like (heading No, 90.19).

2. Headings Nos, 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:

   (a) Knitted or crocheted directly to shape, whether imported as separate items or the form of a number of items in the length;

   (b) Made up by sewing or otherwise

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only be reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter:

   (a) "Elastic" means consisting of textile materials combined with rubber threads; and

   (b) "Rubberized" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

Tariff No.	*Tariff Heading*	*Import Duty*
60.01	Knitted or crocheted fabric, not elastic nor tubberrised	60% or Shs, 40/- per square metre whichever is higher

Tariff No	*Tariff Heading*	*Import Duty*
60-02	Gloves, mittens and mitts, knitted crocheted, not elastic nor rubbelised	60%
60.03	Stocking stocking, socks ankle-socks sockets and the like, knitted or crocheted, not elastic nor rubberised	60%
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized:	
	A. Articles of apparel	60%
	B. Other;	60%
	(1) Blankets	60%
	(2) Other	60%
60.06	Knitted crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):	
	A. Fabric	60%
	B. Articles of apparel:	
	(1) Stockings and hose	60%
	(2) Other	60%
	C. Other	60%

Chapter 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF **TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED** GOODS

Notes:

I - The headings of this Chapter are to be taken to articles of the kinds described therein Only when made up of any textile fabric (including felt, bonded fibre fabric, braid trimmings of heading No. 58.07, tulle other net fabrics and lace) of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61,09,

2. The headings of this Chapter do NOT cover:

(a) Old clothing or other articles failing within heading No. 63.01, or

(b) Orthopedic appliances, surgical belts, trusses or the like (heading No, 90.19)

3. For the Purposes of headings No,. 61.01 to 61.04;

(a) Articles which cannot be identified as either men's or boys, gaff ments or as Women's Or girls' garments are to be classified in heading No, 61.02 or 61.04 as the case may be;

(b) The expression "infants' garments' is to be taken to apply to.

(i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and

(ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds sixty centimetres are to be classified as handkerchiefs (heading No. 61.05). Handkerchiefs of which any side exceeds sixty centimetres are to be classified in heading No. 61.06

The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or cronceted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff No.	*Tariff Heading*	*Import Duty*
61.01	Men's and boys' outer garments:	
	A. Diving suits other than sports clothing	Free
	B. Other	60%
61.02	Women's girls' and infants' outer garments	60%
61.03	Men's and boy's under garments, including collors, shirt fronts, and cuffs	60%
61.04	Women's girls' and infants' under garments:	
	A. Babies' napkins	60%
	B. Other	**60%**
61.05	Handkerchiefs	**60%**
61.06	Shawls, scarves, mufflers, mantillas, veils and the like	**60%**
61.07	Tires, bow ties and cravents	**60%**
61.08	Collars, tuckers, fallals, bodice-fronts jobs, cuffs, flounces, yoke and similar accessories and trimmings for women's and girls' garments	60%
61.09	Corsets, corset-belts, suspender-belts, brassier, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic	**60%**
61.10	Gloves, mittens, mitts,. stockings socks and sockets not being knitted or crocheted goods	60%
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, pockets)	60%

Chapter 62

OTHER MADE UP TEXTILE ARTICLES

Notes:

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yam fabrics) or of the braids or trimmings of headings No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do NOT cover:

(a) Goods falling within Chapter 58, 59 or 61; or

(b) Old clothing or other articles falling within heading No. 63.01.

Tariff No.	*Tariff Heading*	*Import Duty*
62.01	Traveling rugs and blankets	*60%*
62.02	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; A. Bed sheets, bedspreads. curtains, table cloths, glass cloths and towels:	
	(1) cotton, gray and unbleached	60% or Shs. 35/- per square **metre whichever is higher**
	(2) cotton, other	60% or Shs. 35/- per square metre **whichever is higher**
	(3) Made made fibres	60% or Shs. 35- per square metre whichever is higher
	(4) silk	60% or Shs. 35- per square metre whichever is higher

'Tariff No.	Tariff Heading	import Duty
	(5) Other fibres	60% or Shs. 35/- per square metre whichever is higher
	A, Mosquito and sand fly nets	20%
	B. Mattress covers	60% or Shs. 35- per square metre whichever is higher
	D. Other	60%
62.03	Sacks and bags, of a kind used for the packings of goods	20%
62.04	Tarpaulins, sails awnings, sun blinds, tents and camping goods	40%
62.05	Other made up textile articles (including dress patterns)	
	A. Surgeons' face masks	20%
	B. Sacks and bags other than those of a kind classified under heading No. 62.03	20%
	C. Other	60%

Chapter 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

Tariff No.	Tariff Heading	Import Duty
63.01	Clothing, clothing accessories, traveling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58,01, 58.02 or 58.03, of textile materials, footwear and headgear of any material, showing sigas of apparecible wear and imported in bulk or in bales, sacks or similar bulk packing	60%
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables	60%

SECTION X11

Footwear, Headgear, Umbrellas, Sunshades, Whips, Ridding-Crops and parts thereof; Prepared Feather and Articles made therewith; Artificial Flowers; Articles of Human; Fans

Chapter 64

FOOTWEAR, GAITERS AND THE LIKE: PARTS OF SUCH ARTICLES

Notes

1. This Chapter does NOT cover-

(2) Footwear, without applied soles, knitted or crocheted (headings No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabric) heading No. 62.05);

(b) Old footwear falling within heading No, 63.01;

(c) Articles of asbestos (heading No. 68.13);

(d) Orthopedic footwear or other orthopacdic appliances, or parts thereof- (heading No, 90-19); or

(C) Toys and skating boots with skates attached (Chapter 97).

For the purposes of headings Nos. 64.05 and 64.06, the expression "parts, is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be, classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3, Omitted

4 Sandals and other footwear imported unassembled or disassembled are to be classified the appropriate sub-heading of heading 64.01/04,

Tariff No.	*Tariff Heading*	*Import Duty*
64.01/04	Footwear:	
	A. Athletic shoes, football boots and other similar specialized sports footwear	40%
	h. Footwear not having uppers, and shoes having rubber or ropes and uppers of cotton fabric	40%
	C. Other	40%
64.05	Parts of footwear (including uppers, in-sole and screw-on heels) of any material except metal:	
	A. Uppers of leather, complete or semi manufactured	25%
	B. Other	25%
64.06	Gaiters, sparts leggins, puttes, cricket pads, shin guards and similar articles, and pats thereof	25%

Chapter 65

HEADGEAR AND PARTS THEREOF

Notes:

1. This Chapter does NOT cover:
   - (a) Old headgear falling within heading No. 67.04;
   - (b) Hair nets of human hair (heading No. 63.01)
   - (c) abestons headgear (heading No. 68.13); or
   - (d) Dolls' hats or other toy hats, or Carnival articles of Chapter 97.
2. Heading No. 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plainte or other strips).

Tariff No.	Tariff *Heading*	Import Duty
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	25%
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor made with brims	25%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed	40%
65.04	Hats other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed	40%
65.05	Hats and other headgear (including hair nets) knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed	40%
65.06	Other headgear whether or not fined or trimmed	40%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), Peaks and chin-straps, for headgear	25%

Chapter 66

UMBRELLAS SUNSHADES, WALKING-STICKS, WHIPS, RUDING-CROPS AND PARIS THEREOF

Notes:

1. This Chapter does NOT cover:

(a) Measure walking-stricks or the like (heading No. 90.16);

(b) Blemarm-stricks, sword-stricks, loaded walking-sticks or the like (Chapter 93); or filling or padding;

(c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile materials not to covers tassels, thongs, umbrella cases or the like, of any material. Such goods imported with but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff No.	*Tariff Heading*	*Import Duty*
66.01	Umbrellas and sunshade (including walking-stic umbrellas, umbrellas tents, and garden and similar umbrellas)	*60%*
66.02	Walking-sticks (including climbing -sticks and seat -sticks), canes, whips, riding-crops and the like	40%
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	25%

Chapter 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR Of DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN; FANS

Notes:

1. This Chapter does NOT cover:

(a) Straining cloth of human hair (heading No. 59.17);

(b) Floral motifs of lace, of embroidery or other textile fabric (section XI);

(c) Footwear (Chapter 64);

(d) Headgear (Chapter 65);

(e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or

(f) Toys, sports requisites or carnival articles (chapter 97).

2. Heading No. 67.01 is to be taken not to apply to:

(a) Goods (for example, bedding), in which feathers or down constitute only failing or padding;

(b) Articles of apparel and accessories thereto in which feathers or down consititute no more than mere trimming or padding;

(C) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or

(d) Fans (heading No. 67.05).

(a) Articles flowers, foliage or fruit, of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Tariff No.	*Tariff Heading*	*Import Duty*
67.01	Skins and other parts of birds with their feathers or down feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quails and scapes)	*60%*
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit	60%
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair, or other textile materials, prepared for use in making wigs and the like	100%
67.04	Wigs, false beards, eyebrows and eye lashes, switches and the like of human or animal hair or of textiles; other articles of human hair (including hair nets	100%
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefore and parts of such frames and handles, of any material	40%

SECTION XIII

Articles of Stone, of Plaster, of Cement of Asbestos, of Mica and of similar Materials Ceramic products; Glass and Glassware

Notes:

Chapter 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS CERAMIC PRODUCTS; GLASS AND GLASSWARE

1. The Chapter does NOT cover:
   (a) Goods falling within Chapter 25;
   (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalte paper);
   (c) Coated or impregnated textile fabric falling within chapter 59 (for example, mica- coated fabric, bituminised or asphalted fabric);
   (d) Articles falling within Chapter 71;
   (e) Tools or parts of tools, falling within Chapter 82;
   (f) Lithographic stones of heading No. 84.34
   (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
   (h) Dental burrs (heading No. 90.17;
   (ij) Goods falling withing Chapter 91 (for example clocks and clock cases);
   (k) Aticles falling within Chapter 95;
   (I) Articles falling within Chapter 97 (for example, toys, games and sports requsites);
   (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example drawing slates); or
   (n) Works of art, collectors' pieces, or antiques (Chapter 99).
2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is however, to be taken not to apply to slate.

Tariff No.	*Tariff Heading*	*Import Duty*
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate	20%

Tariff No.	*Tariff Heading*	*Import Duty*
68.02	Worked monumental or building stones, and articles thereof (including mosaic cubes), other than goods within Chapter 69:	
	A. Balls for crushing mills	*20%*
	B. Sinks and basin	*25%*
	C. Building and monumental stone, including blocks, slate or sheets, which have been bossed, planed, dressed or polished, but not further worked	*25%*
	D. Other	*25%*
68.03	Worked slate and articles of slate including articles of agglomerated slate	*25%*
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or Of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without framework segments and other finished parts of such stones and wheel, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	**25%**
68.05	Hand polishing stones' whetstones, oil stones bones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	**25%**
68.06	Natural or artificial abrasives, powder or grain, on a base of woven fabric, of paper, of paperboard of other materials, whether or not cut to shape or sewn or otherwise made up	25%
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69	25%
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch);	
	A. Pipes, tubes and fittings therefore	25%
	B. Others	25%
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	25%

Tariff No.	*Tariff Heading*	*Import Duty*
68.10	Articles of plastering material	*25%*
68.11	Articles of cement (including slage cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not;	
	A. Railway sleepers	*25%*
	B. Baths, sinks, lavatory bowls and similar sanitary ware	*25%*
	C. Other	*25%*
68.12	Articles of asbestons-cement, of cellulose fibre-cement or the like:	
	A. Pipes, tubes and fittings therefore	*25%*
	B. Packings, washers and joints	*25%*
	C. lavatory basins, sinks, and similar sanitary ware	*25%*
	D. other	*25%*
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric ; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixture A. Pipes, tubes and fittings therefore	25%
	B. Gaskets and asbestos packing	25%
	C. Filter blocks	25%
	D. Fabric in the piece or cut to shape	25%
	E. Other	25%
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	25%
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper of fabric (for example, micanite and micafolium)	25%
68.16	Articles of stone or of the mineral substances including articles of peat), not elsewhere specified or included:	
	A. Industrial or for agricultural use	25%
	B. Other	25%

Chapter 69

CERAMIC PRODUCTS

Notes:

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does Not Cover:

(a) Goods falling within Chapter 71 (for example, imitation jewellery);

(b) Cements falling within heading No. 81.04;

(c) Electrical insulators (heading No. 82.25) or fittings of insulating material falling within heading No. 85.26;

(d) Artificial teeth (heading No. 90.19);

(e) Goods falling within Chapter 91 (for example, clocks and clock cases);

(f) Articles falling within Chapter 97 (for example, toys, games and sports requisites;

(g) Smoking pipes, buttons or other articles falling within Chapter 98; Or

(h) Original statuary, collectors' pieces or antiques (chapter 99).

*See Second Schedule of suspended duties.

Tariff No.	*Tariff Heading*	*Import Duty*
	I-HEAT-INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite)	20%
69.02	Refractory bricks, blocks tiles and similar refractory constructional goods, other than goods failing within heading No. 69.01	20%
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubers, pipes sheaths and rods), other than goods failing within heading no 69.01	20%
	II OTHER CERAMIC PRODUCTS	

Tariff No.	*Tariff Heading*	*Import Duty*
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like)	*25%*
69.05	Roofing tiles, chimney-pots, cowls, chimney liners cornices and other constructional goods, including architectural ornaments	*25%*
69.06	Piping, conduits and guttering (including angles, bends and similar fittings);	
	A. Guttering	*25%*
	B. Rain water pipes	*25%*
	C. Other	*25%*
69.07	Unglazed sets, flags and paving, hearth and wall tiles	*25%*
69.08	Glazed sets, flags and paving, hearth and wall tiles	*25%*
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:	
	A. Industrial or for agricultural use	20%
	B. For laboratory use	20%
	C. Other	**25%**
69.10	Sinks, wash-basins, bidets, water closet pans, urinals, baths and like sanitary fixtures:	
	A. Lavatory cisterns	25%
	B. Other	**25%**
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or China (including biscuit porcelain and parian)	40%
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of their kinds of pottery	40%
69.13	Statuettes and other ornaments and articles of personal adornment; articles of furniture:	
	A. Articles-of personal adornment	25%
	B. Other	40%
69.14	Other articles:	
	A. Door and window fitting	25%
	B. Other	25%

Chapter 70

GLASS AND GLASSWARE

Notes:

1. This Chapter does NOT cover:
   (a) Ceramic enamels (heading No. 32.08);
   (b) Goods falling within Chapter 71 (for example, imitation jewellery;
   (c) Electrical insulators (heading No. 85.25) or fittings or insulating material falling within heading No. 85.26;
   (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
   (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanism for dolls or for other articles of Chapter 97); or
   (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles failing within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of heading No. 70.20, the expression "wool" means:
   (a) Mineral wools with a silica (SiO.) content not less than 60% by weight;
   (b) Mineral wools with a silica (SiO.) content less than 60% but with an alkaline oxid (K,O) and/or N.O) content of more than 5% by weight or a boric oxid (BO.) content of more than 2% by weight.

   Mineral wools which do not comply with the above specifications fall in heading No. 68.07.

4. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff No.	*Tariff Heading*	*Import Duty*
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	25%
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	25%
70.03	Glass in balls, rods and tubes, unworked (not being optical glass):	
	A. Solid glass balls	25%
	B. Other	25%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	25%

Tariff No.	Tariff Heading	Import Duty
70.06	Cast, rolled drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	25%
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	25%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	25%
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	25%
70.10	carboys, bottles, jars, pots, tubular containers, and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	25%
70.11	Glass envelopes (including builds and tubes) for electric lamps, electronic valves or the like	25%
70.12	Glass inners, for vacuum flasks or for other vacuum vessels	25%
70.13	Glassware (other articles falling in heading o. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	25%
70.14	fulminating glassware, signaling glassware and optical elements of glass, not optically worked nor of optical grass	25%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	25%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms	25%
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:	
	A. Laboratory glassware	25%
	B. Ampules for pharmaceutical products	25%
	C. Other	25%
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacle lenses	25%

Tariff No.	*Tariff Heading*	*Import Duty*
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, articles of glassware made therefrom; glass tubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotin):	
	A. Articles of personal adornment including imitation pearls, imitation precious semi-precious stones; beads	40%
	B. Other	*25%*
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom:	
	A. Curtain or furnishing fabric	60%
	B. Other	20%
70.21	Other articles of glass:	
	A. Floats for fishing nets	Free
	B. Articles of a kind used in industry or agriculture	25%
	C. Other	25%

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coin

Chapter 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY

Notes:

1. Subject to Note 1 (a to Section VI and except as provided below, all articles consisting wholly or partly:

   (a) Of pearls or of precious or semi-precious stones (natural), synthetic or reconstructed); or

   (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.

2. (a) Headings Nos. 71, 12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;

(b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious (other than as minor constituents).

3. This Chapter does NOT cover

(a) Amalgams of precious metal, and colloidal precious metal (Chapter 28);

(b) Sterile surgical suture materials, dental filling and other goods failing in Chapter 30;

(c) Goods falling in Chapter 32 (for example, lustres);

(d) Handbags and other articles falling within heading No. 42.02 or 42.03;

(e) Goods of heading No. 43.03/04;

(f) Goods falling within Section XI (textiles and textile articles);

(g) Footwear (Chapter 64) and headgear (Chapter 65);

(h) Umbrellas, walking-sticks and other articles failing within Chapter 66;

(ij) Fans and hand screens of (heading No. 67.05);

(k) Coin (Chapter 72 or 99);

(1) Abrasive goods failing within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being. such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);

(m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks, and watches, or musical instruments);

(n) Arms or parts thereof (Chapter 93);

(o) Articles covered by Note 2 to Chapter 97;

(p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or

(q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.

4. (a) The expression "pearls" is to be taken to include cultured pearls

(b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group;

(c) The expression "other metals of the platinum group" means iridium, ormium palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as two per cent, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules.

(a) An alloy containing two per cent or more, by weight, of platinum is to be treated only as an alloy of platinum;

(b) An alloy containing two per cent or more, by weight, of gold but no platinum, or less than two per cent by weight, of platinum, is to be treated only as an alloy of gold;

(C) Other alloys containing two per cent or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inland with precious metal.

8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins cuff-links, dress-studs religious or other medals and insignia); and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths" or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisite and other articles of household, office or religious use.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

(a) Wholly or partly of base metal, whether or not plated with precious metal; or

(b) Of at least two materials (for example, wood and glass, bone and amber, mother-of-pearl and artificial plastic material), no account taken of materials (for example, necklace strings) used only for assembly.

11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	*Tariff Heading*	*Import Duty*
	-PEARLS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	60%
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	60%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted set or strung (except ungraded stones temporarily strung for convenience of transport)	60%
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	25%
	H-PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured	25%
71.06	Rolled silver, unworked or semi-manufactured	25%
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured	25%
71.08	Roiled gold on base metal or silver, unworked or semi-manufactured	25%
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	25%
71.10	Roiled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	25%
71.11	Goldsmiths, silversmiths, and jewellers, sweepings, residues, lemels, and other waste and scrap, of precious metal	25%
	III- JEWELLERY, GOLDSMITHS AND SILVERSMITHS' WARES AND OTHER ARTICLES	
71.12	Articles of jewellery and parts thereof, of Precious metal or rolled precious metal	60%
71.13	Articles of goldsmiths, or silversmiths, wares and parts thereof, of precious metal or roiled precious metal, other than goods failing within heading No. 71.12	60%

Tariff No.	*Tariff Heading*	*Import Duty*
71.14	Other articles Of Precious metal or rolled precious Metal;	
	A. Articles for technical or laboratory use	20%
	B. Other	60%
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	*60%*
71.16	Imitation Jewellery	60%

Chapter 72

COIN

Note:

This Chapter does not cover collectors' pieces (heading No. 99.05).

Tariff No.	*Tariff Heading*	Import Duty
72.01	Coin	Free

SECTION XV

Base Metals and Articles of Base Metal

Notes:

I - This Section does NOT cover:

(a) Prepared paints, inks or other products with a basis of metallic flakes or powder failing within headings Nos. 32.08, 32.09, 32. 10 or 32.13;

(b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);

(c) Headgear or parts thereof failing within heading No. 65.06 or 65.07;

(d) Umbrella frames and other goods of heading No. 66.03;

(e) Goods failing within Chapter 71 (for example, Precious; metal alloys, rolled Precious metal and imitation jewellery);

(f) Articles falling within 'Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or trimway track (heading No. 86. 10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);

(h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;

(ij) Lead shot prepared for ammunition (heading No. 93-07) or other articles falling within Section XIX (arms and ammumtion);

(k) Articles failing within Chapter 94 (furniture and mattress supports);

(1) Hand sieves (heading No. 96.06);

(m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

(n) Buttons, pens, pencil-holders, pen nibs, or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression "parts of general use" means:

(a) Goods described in headings Nos. 73.20, 73,25, 73.29, 73.31 and 73.32 and similar goods, of other base metals;

(b) Springs and leaves; for springs, of base metal, other than clock and watch springs (heading No. 91. 11); and

(c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83-09, 83.12 and 83.14.

In Chapter 73 to 82 (but not in headings Nos. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapters 82 or 83.

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapter 73 and 74):

(a) An alloy of base metals containing more than ten per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.

(b) Any other alloy to base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(c) An alloy composed of case metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Inter-pretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composes of that metal as an alloy of which, by virtue of Note 3, it is classified; and

(c) A cermet of heading No. 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

Chapter 73

IRON AND STEEL AND ARTICLES THEREOF

Notes:

i. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Pig iron and cast iron (heading No. 73.01);

A ferrous product containing, by weight, -1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than fifteen per cent phosphorus;
not more than eight per cent silicon;
not more than six per cent manganese;
not more than thirty per cent chromium;
not more than forty per cent tungsten, and

an aggregate of not more than ten cent of other alloy elements (for example, nickel, copper, aluminum, titanium, vanadium, molybdenum). However, the ferrous alloys known as "non-distorting tool steels" containing, by weight, 1.9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) **Spiegeleisen** (heading No. 73-01):

A ferrous product containing, by weight, more than six per cent but not more than thirty per cent of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys** (heading No. 73.02):

Alloys of iron (other than master alloys as defined in Note I to Chapter 74) which are not usefully malleable and are commonly used as a raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8% of silicon, or more than 30% of manganese, more than 30% of chromium, or more than 40% of tungsten, or a total of more than 10% of other alloy elements (aluminum, titanium, vanadium, copper, molybdenum, niobium. or other elements, subject to a maximum content of 10% in the case of copper),

and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.

(d) **Alloy steel** (heading No. 73.15):

Steel containing, by weight, one or more elements in the following proportions:

more than two per cent of manganese and silicon, taken together, or
2.00 per cent or more of manganese, or
2.00 per cent or more of silicon, or
0.50 per cent or more of nickel, or
0.50 per cent or more of chromium, or
0. 10 per cent or more of molybdenum, or
0. 10 per cent or more of vanadium, or
0.30 per cent or more of tungsten, or
0.30 per cent or more of cobalt, or
0.30 per cent or more of aluminum, or
0.40 per cent or more of copper, or
0. 10 per cent or more of lead, or

0. 12 per cent or more of phosphorus or
0. 10 per cent or more of sulphur, or
0.20 per cent or more of phosphorus and sulphur, taken together, or
0. 10 per cent or more of other elements, taken separately -

(e) **High carbon steel** (heading No. 73.15):

Steel containing by weight, not less than 0.60 per cent of carbon and having a content, by weight, less than 0.04 per cent of phosphorus and sulphur taken separately and less than 0.07 per cent of these elements taken together.

(f) **Puddled bars and pilings** (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

(i) By shingling balls or puddled iron to remove the slag arising during puddling; or

(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel of puddled iron.

(g) Ingots (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) **Blooms and billets** (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(ij) **Slabs and sheet bars** (including template bars) (heading No. 73.07):

Semi-finished products of rectangular, section, of a thickness not less than 6 mm of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.

(k) **Coils for re-rolling** (heading No. 73.08):

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a weight of no less than 500 kg. per piece.

(1) **Universal plates** (heading No. 73.09):

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm and of a width exceeding 150 mm, but not exceeding 1,200 mm.

(m) **Hoop and strip** (heading No. 73.12):

Rolled products with sheared or unshared edges, of rectangular section, of a thickness not exceeding 6 mm of a width not exceeding 500 mm, and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(n) **Sheets and plates** (heading No. 73.13):

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm. Heading No. 73.13 is to be taken to apply, inter alia, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channeled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(o) Wire (heading No. 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(p) Bars and rods (including wire rod) (heading No. 73. 10):

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (1), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangle, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which, apart from minor indentations, flanges, grooves or other deformations produced during the rolling process, correspond to the above definition.

(q) Hollow mining drill steel (heading No. 73. 10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm, but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bar are to be treated as falling within heading No. 73:18.

(r) Angles, shapes and sections (heading No. 73. 11):

Products, other than those failing within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (1), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isoceles triangles, rectangles, hexagons, octagons or quadrilaterals, with only two sides parallel and the other two sides equal and which are not hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73,15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefore, of an internal diameter exceeding 400 mm, and of a wall thickness exceeding 10.5 mm.

Tariff No.	Tariff Heading	Import Duty
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	20%
73.02	Ferro-alloys	20%
73.03	Waste and scrap metal of iron or steel	20%
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	20%
73.05	Iron or steel powders; sponge iron or steel	20%
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	20%
73.07	Blooms, billets. slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	20%
73.08	Iron or steel coils for re-rolling	20%
73.09	Universal plates of iron or steel	20%
73.10	Bars and roads (including wire rod), of iron or steel, hot-rolled, forged, extruded cold-formed or cold-finished (including precision-made); hollow mining drill steel:	
	A. Bars and rods (including wire rod):	
	(1) Round, of a diameter of 6 mm to 3.8 cm	25%
	(2) Of square cross section of thickness 6 mm to 4.1 cm	25%
	(3) Flat, of a width 1.3 cm. to 12.7 cm and of a thickness not exceeding 1.9 cm.	25%
	(4) Other	25%
	B. Other	25%
73.11	**Angles, shapes and section of iron or steel, hot-rolled,** forged, extruded, cold-formed or cold-finished; sheet pilling of iron or steel, whether or not drilled, punched, or made from assembled elements;	
	A. Angles of a side width from 2.5 cm by 2.5 cm. to 5.7 cm. by 5.7 cm.	25%
	B. Other	25%
73.12	**Hoop and strip, of iron or steel, hot-rolled or cold-**rolled:	
	A. Strip, of width 1.3 cm. to 12.7 cm. of a thickness exceeding 3 mm.	25%
	B. Other	25%
73.13	**Sheets and plates, of iron or steel, hot-rolled or cold-rolled:**	
	A. Corrugated	25%
	B. Flat, including coils:	
	(1) Galvanized	25%
	(2) Uncoated:	
	(a) Of a thickness of 0.35 5 mm or less	25%
	(b) Other	25%
	C. Enameled, printed, lithographed, embossed, or lacquered	25%
	D. Other	25%

Tariff No.	*Tariff Heading*	*Import Duty*
73-14 (contd.)	Iron or steel wire, whether or not coated but not insulated	*25%*
73.15	Alloy steel and high carbon steel m the forms mentioned in headings Nos. 73.06 to 73.14	*25%*
73.16	Railway and tramway track construction material of iron or steel, the Mowing: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates, (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails	*20%*
73.17	Tubes and pipes, of cast iron;	
	A. Rainwater pipes	*25%*
	B. Other	*25%*
73.18	**Tubes and pipes and blanks therefore, of iron (other** than of cast iron) or steel, excluding high-pressure hydro-electric conduits	25%
73.19	**High-pressure hydro-electric conduits of steel, whether** or not reinforced	20%
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	25%
73.21	Structures and parts of structures for example, hangars and other buildings, bridges and bridge-sections, lackgates, towers, latticemasts, roofs, rooting frame-works, door and window frames, shutters, balustrades pillars and columns; of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	25%
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment:	
	A. Of stainless steel of a thickness not exceeding 6 mm. and designed for an operating pressure of less than 7 kg. per square centimetre	20%
	B. Other	20%
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	25%
73.24	Containers, of iron or steel, for compressed or liquefied gas	25%

Tariff No.	*Tariff Heading*	*Import Duty*
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slin and the like, of iron or steel wire, but excluding insulated electric cables	*25%*
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	*25%*
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron steel wire:	
	A. Wire grill	*25%*
	B. Other	*25%*
73.28	Expanded metal, of iron or steel	*25%*
73.29	Chain and parts thereof, of iron or steel:	
	A. Bicycle and motor cycle chains	*25%*
	B. Other	*25%*
73.30	Anchors and shrapnel and parts thereof, of iron or steel	*20%*
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins; of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	25%
73.32	Bolts and nuts (including bolt ends and screws studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins, washers and spring washers of iron or steel:	
	A. Black steel bolts, nuts and washers	25%
	B. Wood screw	25%
	C. Other	25%
73.33	Needles hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel	25%
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	40%
73.35	Spring and leaves for springs, iron or steel:	
	A. Motor Vehicle Parts	
	(i) For Agricultural tractors	Free
	(ii) Other	20%
	B. Other	25%

Tariff No.	Tariff Heading	Import Duty
73.36	Stoves (including stores with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates, or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron steel:	
	A. Portable oil burning pressure stoves:	
	(1) Complete	40
	(2) Parts thereof	25%
	B. Other	40%
73.37	Boilers (excluding boilers of heading No. 84.01 and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including these which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	20%
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:	
	A. Enamel hollow-ware:	
	(1) Cups mugs plates, trays and saucers:	
	(a) Of a diameter not exceeding 7 cm.	40%
	(b) Of a diameter exceeding 7 cm. but not exceeding 10 cm.	40%
	(c) Of a diameter exceeding 10 cm	40%
	(2) Basins, bowls and dishes:	
	(a) Of a diameter not exceeding 16 cm.	40%
	(b) Of a diameter exceeding 16 cm. but not exceeding 22 cm.	40%
	(c) Of a diameter exceeding 22 cm.	40%
	(3) Stewpans, saucepans and casseroles	40%
	(4) Other	40%
	B. Lavatory, basins, sinks, water closets, urinals, baths and similar sanitary and lavatory appliances:	
	(1) Lavatory-cisterns	20%
	(2) Other	25%

Tariff No -	Tariff Heading	Import Duty
	C. Sanitary buckets, sanitary pails, dustbins and similar appliances for the collection and disposal of refuse	25%
	D - other	25%
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	25%
73.40	other articles of iron or steel:	
	A, Inspection traps gratings, drain covers and similar castings for sewage, water systems and the like	20%
	B. Manhole covers of weights 25 kg. to 200 kg.	25%
	C. Guttering and gutter spouts	20%
	D. Balls or pieces for use in grinding and crushing mills	20%
	E. Metallurgical pots and crucibles not fitted with mechanical or thermal equipment; supports or chaplets for foundry moulding cores	20
	F. Iron and steel fitting for eclectic wiring such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains	25%
	G. Fencing Posts, strainers, winders, turnbuckles and similar fittings or fasteners	25%
	H. Forged hooks of a kind used with cranes, hoists and winches	20%
	1. Road studs	20%
	J. Fire hose reels	20%
	K. Hangers, stays and similar supports for fixing piping and tubing	25%
	L. Traps and snares for the destruction of pests	20%
	M. Tanks, vats and similar vessels:	
	(1) Of a capacity Of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre, of stainless steel:	
	(a) Of a thickness not exceeding 6 mm	20%
	(16) Of a thickness exceeding 6 mm	20%
	(2) other	25%
	N. Other	25%

Chapter 74

COPPER AND ARTICLES THEREOF

Notes:

1. For the purposes of heading No. 74.02 the expression "master alloys" means alloys (except copper phosphide phosphor or copper) containing more than eight per cent by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper not usefully malleable and commonly used as raw material in the manufacture of other alloys or as deoxidants, desulphurising

   agents or of similar uses in the metallurgy of non-ferrous metals. (Copper phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus falls within (Chapter 28 and not within this Chapter) -

2. In this Chapter the following expressions have the meanings hereby assigned to them:

   (a) Wire (heading No. 74.03):

   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

   (b) **Wrought bars,** rods, angles, shapes and sections (heading No. 74.03):

   Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling) provided that they have not thereby assumed the character of articles or products falling within other headings.

   Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01;

   (c) **Wrought plates, sheets and strip** (heading No. 74.04):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm and of which the thickness exceeds 0. 15 mm; but does not exceed one-tenth of the width.

   Heading No. 74.04 is to be taken to apply, *inter* alia, to such products, whether or not cut to shape, perforated;

   corrugated, ribbed, channeled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply, *inter alia,* to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia,* to tube and pipe fittings which have been similarly treated.

Tariff No.	*Tariff Heading*	*Import Duty*
74.01	Copper matter; unwrought copper (refined or not); copper waste and scrap	25%
74.02	Master alloys	25%
74.03	**Wrought bars, rods, angles, shapes and sections, of** copper; copper wire:	
	A. Copper wire	25%
	B. Other	25%
74.04	Wrought plates, sheets and strip, of copper:	
	A. Enameled, printed, lithographed, embossed or lacquered	25%
	B - Other	**25%**
74.05	**Copper foil (whether or not embossed, cut to shape,** perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0. 15 mm.	**25%**
74.06	Copper powders and flakes	**25%**
74.07	Tubes and pipes and blanks therefore, of copper; hollow bars of copper	25%
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	25%
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	25%
74.10	Stranded wire, cables, cordage, ropes, planted bands and the like, of copper wire, but excluding insulated electric wires and cables	25%
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	25%
74.12	Expanded metal, of copper	25%
74.13	Chain and parts thereof, of copper	25%
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or iron or steel with heads of copper	25%
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings); of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:	
	A. Wood screws	25%
	B. Other	25%

Tariff No.	*Tariff Heading*	*Import Duty*
74.16	Springs, of copper	*25%*
74.17	Cooking and heating apparatuses of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:	
	Portable oil burning pressure stores:	
	(1) Complete	*40%*
	(2) Parts thereof	*25%*
	B. Other	*40%*
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use and parts of such articles and ware, of copper	40%
74.19	Other articles of copper:	
	A. Tanks, vats or similar vessels	25%
	B. Other	25%

Chapter 75

NICKEL AND ARTICLES THEREOF

Notes:

1. *In this Chapter the following expressions have the meaning hereby assigned to them:*

   (a) Wire (heading No. 75.02):
   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

   (b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):
   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also. cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

   (c) **Wrought plates, sheets and strip** (heading No. 75.03):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm; and of which the thickness does not exceed one-tenth of the width.

   Heading No. 75.03 is to be taken to apply, *inter* alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter* alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff No.	*Tariff Heading*	*Import Duty*
75.01	Nickel matters, nickel spices and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	*20%*
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire	*25%*
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	*25%*
75.04	Tubes and pipes and blanks therefore, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel	*25%*
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	*25%*
75.06	Other articles of nickel:	
	A. Of a kind used for domestic purposes	*25%*
	B. Other	*25%*

Chapter 76

ALUMINUM AND ARTICLES THEREOF

Notes -

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 76.02);
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.;

(b) **Wrought bars, roads, angles, shapes and sections** (heading No. 76.02);
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been sequentially machined (otherwise than by simple trimming or de-scaling);

(c) Wrought plates, sheets and strip (heading No. 76.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. and of which the thickness exceeds 0.20 mm. but does not exceed one-tenth of the width.

Heading No. 76.03 is to be taken to apply *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products failing within other headings.

2. Heading No. 76.06 is to be taken to, apply, *inter alia*, to tubes, pipes, and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff No.	*Tariff Heading*	*Import Duty*
76.01	Unwrought aluminum; aluminum waste and scrap	25%
76.02	Wrought bars, rods, angles, shapes and sections, of aluminum; aluminum wire	25%
76.03	Wrought plates, sheets, and strip, of aluminum:	
	A. Corrugated:	
	(1) Of a thickness of 355 mm. or less	25%
	(2) Of a thickness exceeding .355 mm	25%
	B Flat, including coils, of a thickness less than 7 mm.	25%
	C. Circles, of a thickness less than 7 mm.	25%
	D. Enameled, printed, lithographed, embossed or lacquered	25%
	E. Other	25%
76.04	Aluminum foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm	25%
76.05	Aluminum powders and flakes	20%
76.06	Tubes and pipes and blanks there for, of aluminum; hollow bars of aluminum	25%
76.07	Tube, and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminum	25%
76.08	Structures, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frame-works, door and window frames, balustrades, pillars and columns), of aluminum; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminum	20%

Tariff No.	*Tariff Heading*	*Import Duty*
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminum, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. Of a thickness not exceeding 1.9 cm and designed for an operating pressure of less than 7 kg. per square centimetre	*25%*
	B. Other	*25%*
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminum, of a description commonly used for the conveyance or packing of goods:	
	A. Milk containers of 10 litres or less	*25%*
	B. Other	*25%*
76.11	Containers, of aluminum, for compressed or liquefied gas	*25%*
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminum wire, but excluding insulated electric wires and cables:	
	A. Cables and conductors (whether or not steel cored) of a diameter of 4 mm. to 16 mm.	*25%*
	B. Other	*25%*
76.13	Gauze, eloth, grill, netting, reinforcing fabric and similar materials, of aluminum wire	*25%*
76.14	Expanded metal, of aluminum	25%
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminum:	
	A. Sanitary ware	40%
	B. Other	40%
76.16	Other articles of aluminum:	
	A. Nuts, bolts, washers, reverts, cotter pins, split pins and screws (other than wood screws)	25%
	B. Tanks, vats and similar vessels:	
	(1) Of a capacity of 136 litres or more and designed for an operating pressure of less than 7 kg. per square centimetre:	
	(a) Of a thickness not exceeding 6 mm	25%
	(b) Of a thickness exceeding 6 mm	25%
	(2) Other	25%
	C. Other	25%

Chapter 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Import Duty*
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap	20%
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks there for, of magnesium; hollow bars of magnesium	25%
77.03	Other articles of magnesium	25%
77.04	Beryllium, unwrought or wrought, and articles of beryllium	25%

Chapter 78

LEAD AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 78.02):.,

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm:

(b) **Wrought bars, rods, angles, shapes and sections** (heading No. 78.02):

Roller, extruded, drawn or forged products of solid section, of which the maximum cross sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling)

(c) **Wrought plates, sheets and strip** (heading No. 78.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one-tenth of the width, and which are of a weight exceeding 1,700 grams per square metre.

Heading No. 78.03 is to be taken to apply, *inter alia,* to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply *inter alia,* to tubes, pipes, hollow bars and tube and pipe fittings which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted cone-shape or finned.

Tariff No.	*Tariff Heading*	*Import Duty*
78.01	Unwrought lead (including argenitferous lead); lead waste and scrap	*25%*
78.02	Wrought bars, rods, angles, shapes and, sections, of lead; lead wire	40%
78.03	Wrought plates, sheets and strip, of lead	*25%*
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 grams per square metre: lead powders and flakes	*25%*
78.05	Tubes and pipe and blanks there for, of lead; hollow; bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	*25%*
78.06	Other articles of lead:	
	A. Containers and tubes	*25%*
	B. Lead fibres or strands for packing or lagging	*25%*
	C. Other	*25%*

Chapter 79

ZINC AND ARTICLES THEREOF

Notes:

1. In this Chapter the following expressions have the meanings hereby assigned to them:

   (a) Wire (heading No. 79.02):

   Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

   (b) **Wrought bars, roads, angles, shapes and section** (heading No. 79.02):

   Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

   (c) **Wrought plates, sheets and strip** (heading No. 79.03):

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-gectional dimension exceeds 6 mm. and of which the thickness does not exceed one-tenth of the width.

   Heading No. 79.03 is to be taken to apply inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products failing within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bar, and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, wais teds cone-shaped or finned.

Tariff No.	*Tariff Heading*	*Import Duty*
79.01	Unwrought zinc; zinc waste and scrap	*20%*
79.02	Wrought bars, rods, angles, shapes and section of zinc; zinc wire	*40%*
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes	*25%*
79.04	Tubes and pipes and blanks there for, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flaftes), of zinc:	
	A. Rain water pipes	**25%**
	B. Other	25%
79.05	Gutters, roof capping, skylight frames, and other **fabricated building components, of zinc ......**	**25%**
79.06	**Other articles of zinc:**	
	A. Of a kind used for domestic purposes	25%
	B. Other	25%

Chapter 80

TIN AND ARTICLES THEREOF

Notes:

I. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Wire (heading No. 80.02):

Rolled, extruded, or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm; .

(b) **Wrought bars, rods, angles, shapes and section** (heading No. 80.02):

Rolled, extruded, drawn or forged products of solid section of which the maximum cross-sectional dimension exceeds 6 mm, and which if they are flat have a thickness exceeding one-tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming orde-scaling);

(c) **Wrought plates, sheets and strip** (heading No. 80.03):

Flat-surfaced, wrought products (coiled or not), of -which the maximum cross-sectional dimension exceeds 6 nun, of which the thickness does not exceed one-tenth of the width, and which axe of a weight exceeding one kilogram per square metre.

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 80-05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff No.	*Tariff Heading*	*Import Duty*
90.01	Unwrought tin; tin waste and scrap	25%
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire	25%
80.03	Wrought plates, sheets and strip, of tin	25%
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials), of a weight (excluding any backing) not exceeding one kilogram per square metre; tin powders and flakes	25%
80.05	Tubes and pipes and blanks there for, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin	25%
80.06	other articles of tin:	
	A. Of a kind used for domestic purposes	25%
	B. Other	25%

Chapter 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

Notes:

Heading No. 81.04 is to be taken to apply only to the following base metals; bismuth, cadmium, cobalt, chromium, gallium germanium, hafnium, indium, manganese, mobium (columbium), rhenium, antimony, titanium, thorium; thallium, uranium, depleted in U 235, Vanadium, zirconium. The heading also covers cobalt matter, cobalts speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff No.	*Tariff Heading*	*Import Duty*
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof	25%
81.02	Molybdemium, unwrought or wrought, and articles thereof	25%
81.03	Tantalum, unwrought or wrought, and articles thereof	25%
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof	25%

Chapter 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL PARTS THEREOF

Notes:

1, A part from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or

(d) Abrasive materials on a support of base metal, metal provided the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles, falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified Is such and tool holders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82. 11.

3. Sets (other than manicure or chiropody sets (heading No. 82.13) comprising an assortment of tools, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

4. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	*Tariff Heading*	*Import Duty*
92.01	Hand tools, the following; spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry:	
	A. Of a kind used in agriculture	Free
	B. Other	Free
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):	
	A. Butchers' saws	*25%*
	B. Other	*25%*
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinumen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches), files and rasps:	
	A. Tweezers	20%
	B. Perforating punches	20%
	C. Sealing pliers and seal closers	20%
	D. Other	20%
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and Parts of, machine tools; portable forges; grin. ding wheels with frameworks (hand or pedal operated):	
	A. Flat irons, bottle openers, cork screws, egg whisks, pokers, tongs, can openers (but not Wing car keys) and similar tools mainly used for domestic purposes	20%
	B. Other	20%
82.05	Interchangeable tools, for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits	20%

Tariff No.	*Tariff Heading*	*Import Duty*
82.06	Knives and cutting blades, for machines or for mechanical appliances:	
	A. Blades and cutters of a kind used domestically or by butchers, bakers or other retail trader	20%
	B. Other	20%
82.07	Tool-tips and plates, sticks and the like for tool-tips unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	25%
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink..	20%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:	
	Knives of a kind used in industry or agriculture	20%
82.10	Knife bildes	25%
82.11	Razors and razor blades (including razor blade blanks whether or not in strips):	
	A. Razor blades, including disposable razors	40%
	B. Other	40%
82.12	Scissors (including tailors' shears), and blades there for	25%
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	40%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	40%
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	25%

Chapter 83

MISCELLANEOUS ARTICLES OF BASE METAL

Notes:

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts nuts screws, springs or other articles of a kind described in heading No. 73.25, 73.29, 73.31 73.32 or 73.35, nor to similar articles of other base metals (Chapters 72 to 81 inclusive).

Tariff No.	Tariff Heading	Import Duty
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks and the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal:	
	A. Padlocks and keys there for	25%
	B. Road motor vehicles parts	25%
	C. Other	25%
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, stair-cases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers): base metal hat-racks, hatpegs, brackets and the like:	
	A, Hinges, door and window fittings, other than those of Heading No - 83.02B	25%
	B. Road motor vehicle parts	20%
	C. Other	20%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like of base metal	20%
83.04	Filling cabinets, racks, sorting boxes, paper trays, paper rests, and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	25%
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags and similar stationery goods, of base metal	25%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	40%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 85.22):	
83.07 *(contd.)*	A. Street lamps	20%
	B. Locomotive and railway rolling-stock lanterns	20%
	C. Hurricane lamps of a type which burn oil by means of a wick	25%
	D. Other	25%

Tariff No.	Tariff *Heading*	*Import Duty*
83.08	Flexible tubing 'and piping, of base metal	25%
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckleclasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	25%
83.10	Beads and spangles, of base metal	25%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	20%
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	25%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories. of base metal:	
	A. Crown corks	20%
	B. Other	25%
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	25%
83.15	Wire, rods, tubes, plates, electrodes and similar products of base metal or of metal carbides, coated or cored with flux material, of a kind used for solderi-ring, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	25%

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment; parts there for

Notes:

1 . This Section does NOT cover:

(a) Transmission, conveyor of elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanized rubber (heading No. 40. 10); or other articles of a kind used on machinery, mechanical or elec trical appliances, of unhardened vulcanized rubber (for example, washers), (heading No. 40.14);

(b) Articles of leather or of composition, leather (heading No. 42.04) of furskin (heading No. 43-03/04), or of a kind used in machinery or mechanical appliances or for industrial purposes;

(c) Bobbins, spools, cops, cones, cores reels and similar supports, of any material (for example, Chapter 39, 40, 44 or Section XV);

(d) Perforated cards of paperboard for Jacquard or similar machines, falling within (heading No. 48.21);

(e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);

(f) Precious or semi-precious stones (natural, synthetic or reconstituted) of heading No. 71.02, or 71.03 or articles wholly of such stones of heading No. 71.15);

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(h) Endless belts of metal wire or strip (Section XV);

(io Articles falling within Chapter 82 or 83;

(k) Vehicles, aircraft, ships or boats of Section XVII:

(j) Articles falling within Chapter 90;

(m) Clock, watches and other articles falling within Chapter 91;

(n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent-material of their working part (for example, in Chapter 40, 42, 43, 45, or 59, or heading No. 68.04 or 69.09);

(o) Articles falling within Chapter 97.

2. Subject to Note I to this Section, Note I to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

(a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. of 85.13 and 85.15 are to be classified in heading No. 85.13.

(c) All other parts are to be classified in heading No. 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Chapter 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes:

I - This Chapter does NOT cover:

(a) Millstones, grindstones and other articles falling within Chapter 68;

(b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);

(c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);

(d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapter 74 to 81); or

(e) Tools for working in the hand of heading No. 85.05 or electromechanical domestic appliances of heading 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XV1, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

(a) Germination plant, incubators and brooders (heading No. 84.28);

(b) Grain dampening machines (heading No. 84.29);

(c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or

(e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84. 19 is to be taken not to apply to:

(a) Sewing machines for closing bags or similar containers (heading 84,41); or

(b) Office machinery of heading No. 84.54.

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:-

(a) Digital machines having storages capable of storing not only the processing programme or programmes and the data to be processed but also a programme for translating the formal programming language in which the programmes are written into machine language. These machines must have a main storage which is directly accessible for the execution of a programme and which has g, capacity at least sufficient to store those parts of the processing and translating programmes and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial programme, to modify by logical decision, its execution during the processing run:

(b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

(c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system) -

Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia,* to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than one per cent, or by more than 0.05 mm. whichever is less. Other steel balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purposes were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff No.	*Tariff Heading*	*Import Duty*
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	20%
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economizers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	20%

Tariff No.	*Tariff Heading*	*Import Dutty*
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	*20%*
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	*20%*
84.05	Steam and other vapour power units, not incorporating bilers	*20%*
84.06	Internal combustion piston engines:	
	A. Aircraft engines	20%
	B. Marine Engines:-	
	(i) For use in fishing vessels	Free
	(ii) Other	*20%*
	C. Motor vehicles engines:	
	(i) For Agricultural tractors	Free
	(ii) Other	*20%*
	D. Other	20%
	(i) Industrial	15%
	(ii) Other	25%
84.07	Hydraulic engines and motors (including water wheels and water turbines)	25%
84.08	Other engines and motors:	
	A. Spring-operated and weight-operated motors	20%
	B. Other	**20%**
84.09	Mechanically propelled road rollers	**20%**
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring divices; liquid elevators of bucket, chain, screw, hand and similar kinds:	
	A. Industrial or for water supply, sewerage, drainage or irrigation, but not including pumps fitted with measuring devices	15%
	B. Road motor vehicled parts	20%
	C. Other	20%

Tariff No.	*Tariff Heading*	*Import Duty*
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans, Blowers and the like:	
	A. Industrial	15%
	B. Road motor vehicle parts	20%
	C. Other	**20%**
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air;	
	A. Industrial	20%
	B. Other	25%
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers mechanical grates, mechanical ash dischargers and similar appliances	20%
84.14	Industrial and laboratory furnaces and ovens, non-electric	20%
84.15	Refrigerators and refrigerating equipment (electrical and other):	
	A. Industrial	20%
	B. Other	**20%**
84.16	Calendering and similar rolling machines (other than metal working and metal-rolling machines and glass-working machines) and cylinders there for	20%
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, fee , tifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A Instantaneous and storage water heaters	20%
	B. Other	**20%**
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	

	A. Road motor vehicle parts	*20%*
	B. Spin dryers	*20%*
	C Other	*20%*
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, Capsuling or labeling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish-washing machines:	
	A - Dish-washing machines	*20%*
	B. Other;	
	(1) Industrial	*20%*
	(2) Other	*20%*
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighting machine weights of all kinds:	
	A Weighing machine weights of all kinds	*20%*
	B. Other	*20%.*
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or Powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet Projecting machines:	
	A. Road motor vehicle parts	20%
	B. Fire extinguishers	20%
	C. Other	20%
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23	20%
84.23	Excavating, leveling, tamping, boring and extracting machinery, stationery or mobile, for earth, minerals or ores (for example, mechanical sholves, coal-cutters, excavators, scrapers, levellers and buildozers) pile drivers; snow-ploughs; not self-propelled (including Snow-plough attachments)	15%
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs harrows, cultivators, seed and fertilizer distributors)' lawn and sports ground rollers:	
	A. Lawn and sports ground rollers	15%
	B. Other	15%

Tariff No.	*Tariff Heading*	*Import Duty*
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass movers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	*15%*
84.26	Dairy machinery (including milking machines)	*15%*
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	*20%*
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:	
	A. Plate mills and hammer mills	*20%*
	B. Other	*20%*
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	*15%*
84.30	Machinery, not falling within any other heading of this Chapter of a kind used in the following food of drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	15%
	B. Other	20%
84.31	Machinery for making or finishing cellulosic pulp, paper, or paperboard	20%
84.32	Book-binding machinery, including book-sewing machines	20%
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	20%
84.34	Machinery, apparatus and accessories for type-founding or typesetting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and	

Tariff No.	*Tariff Heading*	*Import Duty*
	matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planned, grained or polished):	
	A. Of a kind used in offices	20%
	B. Other	20%
84.35	Other printing machinery, machines for uses ancillary to printing:	
	A. Of a kind used in offices	20%
	B. Other	20%
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling . (including weft-winding) machines	20%
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:	
	A. Industrial	20%
	B. Other	**20%**
84.38	Auxiliary for use with machines of heading No. 84.37 (for example, dobbles, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):	
84.38	A. Parts and accessories of heading No. 84.37B	**20%**
(contd.)	B. Other	*20%*
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks	*20%*
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling	

Tariff No.	*Tariff Heading*	*Import Duty*
	or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers there for:	
	A. Domestic and laundry type washing machines, wringers and mangles; shaker tumblers; tumble driers; ironing machines and steam presses for pressing garments; dry-cleaning machines	25%
	B. Other	20%
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	25%
84.42	Machinery (other than sewing machines) for preparing, tanning of working hides, skins or leather (including bolt and shoe machinery)	20%
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	20%
84.44	Rolling mills and rolls there for	20%
84.45	Machine-tools for working metal or metal carbides not being machines failing within heading No. 84.49 or 84.50	20%
84.46	Machine-tools for working stone, ceramics, concrete, asbestos cement and like mineral materials or for working glass in the cold other than machines falling within heading No. 84.49	20%
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials of other hard carving materials, other than machines falling within heading No. 84.49	20%
84.48	Accessories and parts suitable for use solely or principally with the machines failing within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	20%
84.49	Tools for working in the hand, pneumatic or with self-contained non electric motor	20%
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	20%

Tariff No.	*Tariff Heading*	*Import Duty*
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing-machines ...	20%
84.52	Calculating machines; accounting machines, cash registers, postage- franking machines, ticket-issuing machines and similar machines incorporating a calculating device	20%
84.53	Automatic data processing machine and units thereof; magnetic and optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, not elsewhere specified or included	20%
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	20%
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.57 or 84-54	20%
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	20%
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	20%
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	20%
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:	
	A. Industrial	20%
	B. Other	20%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for. example, ceramic pastes, concrete, or cement) or for rubber or artificial plastic materials	20%

Tariff No.	*Tariff Heading*	*Import Duty*
84.61	Taps, corks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically contro-liedvalves:	
	A. Industrial	115%
	B. Road motor vehicle parts	20%
	C. Other	20%
84.62	Ball roller or needle roller bearings:	
	A. Motor Vehicles parts:	
	(i) For Agricultural tractors	Free
	(ii) Other	20%
	B. Other	20%
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears) fly-wheels; pulleys and pulley blocks, clutches and shaft couplings:	
	A. Industrial	15%
	B. Motor Vehicle parts:	
	(i) For Agricultural tractors	Free
	(ii) Other	20%
	C. Other	25%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines pipes, tubes and the like, put up in pouches, envelopes or similar packings:	
	A. Road motor vehicle parts	20%
	B. Other	20%
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:	
	A, Industrial	20%
	B. Other	20%

Chapter 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:

(a) Electrically warmed blankets, bed pads, foot-muffs and the like: electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;

(b) Articles of glass of heading No. 70. 11;

(c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21 other than metal tank mercury are rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

(a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight:

(b) Other machines provided the weight of such other machines does not exceed 20 kilograms. The heading does not, however, *apply* to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), rolles and other ironing machines (heading No. 84.16 or 84.40) sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up etching or by the "film circuit technique", conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or inter-connected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may however be fitted with non-printed connecting elkements.

Thin--or thick film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21:

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic microcircuits" are to be taken to be:

(a) Microassemblies of the "fagot" module, moulded module, micro-module and similar types, consisting of discrete, active or both active and passive miniaturize components which are combined and inter-connected;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(C) Hybrid integrated circuits in -which passive and active elements, some obtained by thin-or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturized discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular their function.

Tariff No.	*Tariff Heading*	*Import Duty*
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
	A. Industrial	20%
	B . Road motor vehicle parts	20%
	C. Other	20%
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	20%
85.03	Primary cells and primary batteries:	
	A. Batteries specially designed for use with portable lighters	40%
	B. Other	25%
85.04	Electric accumulators:	
	A. Industrial	20%
	B. Other	20%
85.05	Tools -for working in the hand j' with self-contained electric motor	20%
85.06	Electro-mechanical domestic ~ appliances, with self-contained electic motor:	
	A. Electric fans	25%
	B. Other	20%

Tariff No.	*Tariff Heading*	*Import Duty*
85.07	Shaves and hair clippers, with self-contained electric motor:	
	A. Of a kind used solely in agriculture	20%
	B. Other	40%
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparkling plugs and glow plugs), generators (dynamos and alternators) and cut outs for use in conjunction with such engines:	
	A. Sparkling plugs and glow plugs	20%
	B. Other:	
	(1) Suitable for use in road motor vehicles	20%
	(2) Other	20%
85.09	Electrical lighting and signaling equipment and electrical wind-screen wipers, defrosters and deministers, or cycles or motor vehicles	20%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 95.09:	
	A. Miners' safety lamps	20%
	B. Other	40%
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heading equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	20%
85.12	Electrical instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances electric heating resistors, other than those of carbon:	
	A. Electric instantaneous or storage water heaters and immersion heaters for permanent installation	20%
	B. Other	40%

Tariff No.	*Tariff Heading*	*Import Duty*
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems	20%
85.14	Microphones and stands there for; loudspeakers; audio-frequency electric amplifiers	25%
85.15	Radiotelegraphic and radio telephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	A. Radio and radio cassette recorders	25%
	B. Television receiving radiographs and parts thereof	60%
	C. Parts for radios and cassette recorders	25%
	D. Television apparatus for the observation and control of industrial operations meteorology and aviation operations meteorology and parts thereof	60%
	E. Other	25%
85.16	Electric traffic control equipment for railways, roads or inland water ways and equipment as for similar purposes in port installations or upon airfields:	Free
85.17	Electric sound or visual signaling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16:	20%
	A. Fire alarm and fire detection system	20%
	B. Other	20%
85.18	Electrical capacitors, fixed or variable:	
	A. Industrial or for scientific use	20%
	B. Suitable for use as parts of radio	25%
	C. Suitable as parts of television receiving set or radio gram	60%
	D. Other	60%

Tariff No.	*Tariff Heading*	*Import Duty*
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lampholders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers, other than heating resistors); printed circuits; ,, switchboards (other than telephone switchboards) and control panels:	
	A. Suitable for use in road motor vehicles or domestic appliances	20%
	B. Suitable for use as parts of radio	25%
	C. Suitable for use as parts of television	60%
	C. Other	20%
85.20	Electric filament lamps and electric discharge lamps (including infrared and ultra-violet lamps), are lamps:	
	A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps	25%
	B. Other	25%
85.21	Termionic, cold cathode and photo cathode valves and tubes (including vapour or gas filled and tubes, cathode-ray tubes, television camera tubes and mercury are rectifying valves and tubes); photocells; mounted piezo--electric crystals; diodes transistors and similar semi-conductor devices; electronic micro-circuits:	
	A. Industrial	20%
	B. Suitable for use as parts of radio	25%
	C. Suitable for use as television receiving sets or radiograms	60%
	D. Other	60%
85.22	Electrical.appliances and apparatus, having individual functions, and falling within any other heading of this Chapter:	
	A. Mixing units for sound reproduction	20%
	B. Other	20%

Tariff No.	*Tariff Heading*	*Import Duty*
85.23	Insulated (including enameled or anodised) electric wire, cable, bars, strip and the like (including coaxial cable), whether or not fitted with connectors:	
	I A. Having conductors of plain, high conductivity copper or aluminum wires, insulated or sheathed with polyethylene or polyvinyl chloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceed 1.5 mm. in diameter and of which the overall greatest cross-sectional width does not exceed 7.7 cm.	*20%*
	B. Other	*20%*
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	
	A. Carbon articles of a kind suitable for use in domestic machines, apparatus and appliances or in road motor vehicles	20%
	B. Other	20%
85.25	Insulators of any material	20%
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	25%
85.27	Electrical conduit tubing and joints there for, of base metal lined with insulating material	20%
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter:	
	A. Industrial	25%
	B. Other	25%

SECTION XVII

Vehicles, Aircraft, and Parts thereof-, Vessels and Certain Associated Transport Equipment

Notes:

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleights, toboggans and the like failing within heading No. 97.06.

2. Throughout this Section the expression "parts 11 and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:

(a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(c) Articles falling within Chapter 82 (tools);

(d) Articles falling within heading No. 83. 11;

(e) Machines and mechanical appliances and other articles falling within heading Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63);

(f) Electrical Machinery and equipment (Chapter 85);

(g) Articles falling within Chapter 90;

(h) Clocks (Chapter 91);

(ij) Arms (Chapter 93);

(k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of these Chapter is to be classified under that heading which corresponds to the principal use of that part of accessory.

4. Flying-machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

Chapter 86

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED

Notes:

1. This Chapter does NOT cover:

(a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68. 11);

(b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or

(c) Electrically powered signaling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia,* to:

(a) Axles, wheels metal tyres, hoops and hubs and other parts of wheels;

(b) Frames, under frames and bogies;

(c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; coupling gear and corridor connections;

(e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia,* to:

(Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff No.	*Tariff Heading*	*Irnport Duty*
86.01	Steam rail locomotives and tenders	Free
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	Free
86.03	Other rail locomotives	Free
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection	Free
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, traveling post office coaches and other special purpose railway coaches	Free
86.06	Railway and tramway rolling-stock, the following workshops, cranes and other service vehicles	Free
86.07	Railway and tramway goods vans, goods wagons and trucks	Free

Tariff No.	*Tariff Heading*	*Import Duty*
86.08	Containers specially designed and equipment for carriage by one or more modes of transport	Free
86.09	Parts of railway and tramway locomotives and rolling-stock	Free
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signaling to or controlling road, rail or other vehicles, ships or aircraft; parts of the foregoing fixtures fittings or equipment	Free

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

Notes:

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds fertilizers or other goods,
2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
3. Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearing nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Tariff No.	*Tariff Heading*	*Import Duty*
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:	
	A. Agricultural Tractors	Free
	B. Other	**20%**
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87. 01):	
	A. Passenger-carrying motor cars (including estate cars, station wagons, motor caravans, minibuses and the like) of an engine capacity:	

Tariff No.	Tariff Heading	Import Duty
	1. Not exceeding 1200 cc	15%
	2. Exceeding 1200 cc but not exceeding 1500 cc	20%
	3. Exceeding 1500 cc but not exceeding 1750 cc	20%
	4. Exceeding 1750 cc but not exceeding 2000 cc	40%
	5. Exceeding 2000 cc but not exceeding 2250 cc	60%
	6. Exceeding 2250 cc	100%
	7. Unassembled vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister.	15%
87.02 *(contd-)*	motor Caravans, Microbuses, Minibuses and the like, with seating capacity for not less than 8 passenger of an engine capacity Of :-	
	(1) Exceeding 1200 cc	15%
	(2) Exceeding 1200 cc but not exceeding 1500 cc	15%
	(3) Exceeding 1500 cc but not exceeding 1750 cc	15%
	(4) Exceeding 1750 cc but not exceeding 2000 cc	40%
	(5) Exceeding 2000 cc but not exceeding 2250 cc	40%
	(6) Exceeding 2250 cc	60%
	(7) Unassembled vehicles for assembly into complete vehicles by a vehicle manufacture approved in the at behalf by the minister and subject to control by the commissioner	15%
	C. Ambulances and hearses	Free
	D. Dumpers A	20%
	E. Load carrying vehicles of a carrying capacity of not less than one tonne, buses and coaches with a seating capacity for not less than 14 passengers, four wheel drive vehicles (excluding 4WD Saloon cars and the like; and chases thereof, whether assembled or not	
	(i) if locally assembled or body built ,	10%
	(ii) Other	20%
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs spraying lorries, crane lorries, searchlight lorries mobile workshops and mobile radiological units), but not including the motor vehicles of heading No - 87-02:	
	A Fire-engines, fire-escapes, and street cleansing vehicles	15%
	B. Lorries fitted with ladders or elevator platforms for the maintenance of street lighting, overhead cables and the like	20%
	C. Spraying lorries of all kinds	20%
	D. Mobile radiological units and mobile clinics	Free
	E. Other	20%

Tariff No.	*Tariff Heading*	*Import Ditty*
87.04	Chassis fitted with engines, for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	20%
87.05	Bodies (including cabs) for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	20%
87.06	Parts and accessories of the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03:	
	A. Specialized parts of vehicles of heading No. 87.01 A, 87.02C or 87.03A and D	Free
	(i) 87.01A	Free
	(ii) 87.01B, 87.02C, D and E and 87-03A and D	20%
	B. Specialized parts of vehicles of Heading No. 87.03 B and C	20%
	C. Parts of vehicles for assembly into complete vehicles by a vehicle manufacturer approved in that behalf by the Minister	*15%*
	D. Other	20%
87.07	Works trucks, mechanically propelled of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles	20%
87.08	Tanks and other armoured fighting vehicles motorised, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without sides-cars; side-cars of all kinds ,	15%
87.10	Cycles (including delivery tricycles) not motorised	15%
87.11	Invalid carriages, fitted with means of mechanical propulsion (mot orised or not)	Free
87.12	Parts and accessories of articles falling within heading No. 87.09, 87. 10 or 87. 11:	
	A. Parts and accessories of articles falling within heading No. 87.09	20%
	B. Parts and accessories of articles falling within heading No. 87. 11	Free
	C. Parts and accessories of articles falling within heading No. 87. 10:	

Tariff No.	*Tariff Heading*	*Import Duty*
	(1) Frames - together with fron fork and back stay	20%
	(2) Frames without front fork and back stay	20%
	(3) Front Forks	20%
	(4) Back Stays	20%
	(5) Handle-bars (with or without fittings)	20%
	(6) Saddles	20%
	(7) Rims	20%
	(8) Other	20%
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof:	
	A. Invalid carriages	Free
	B. Other	20%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	A. Trailers specially designed for attachment to or for the conveyance of tractors	20%
	B. Trailers specially designed for attachment to or for the conveyance of the machinery in heading No. 84.23	20%
	C. Agricultural wagons, carts and trailer	20%
	D. Carts and trailers imported for public services in connection with the collection and disposal of refuse	20%
	E. Wheelbarrows, sack-trucks and hand-trolleys and similar hand-propelled vehicles of a kind used in industry	20%
	F. Camping Caravans	20%
	G Wheels and parts thereof, including wheels whether or not fitted with tyres and tubes, axles, suspensions, materials coupling devices, tyretable brakes, and lights imported by a manufacturer of load carrying trailers for vehicles of heading 87.02D and camping caravans of heading 87.14F soley for use in the manufacture of such trailers	20%

Tariff NO.	*Tariff Heading*	*Import Duty*
	H. Other trailers, including semi-trailers designed for use with motive units as articulated vehicles	20%
	1. Other	20%

Chapter 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

Tariff No.	*Tariff Heading*	*Import Duty*
88.01	Balloons and airships	20%
88.02	Flying machines, gliders and kites; rotechutes	20%
88.03	Parts of goods failing in heading Nos. 88.01 or 88.02 ...	20%
88.04	Parachutes and parts thereof and accessories thereto	20%
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	20%

Chapter 89

SHIPS. BOATS AND FLOATING STRUCTURES

Notes:

A hull unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Tariff *No.*	Tariff *Heading*	*Import Duty*
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter	20%
	"A. For fishing	Free
	B. Other	25%
89.02	Vessels specially designed for towing (tugs) or pushing other vessels	**Free**
89.03	Light vessels, fire-floats, dredgers of all kinds, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks ...	**Free**
89.04	Ships, boats and other vessels for breaking up	**Free**
89.05	Floating structures other than vessels (for example) coffer-dams, landing stages, bouys and beacons)	20%

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical; Instruments and Apparatus; Clocks and Watches; Musical Instruments; Sound Recorders and Reproducers Television Image and Sound Recorders and Reproducers, Magnetic; Parts thereof

Chapter 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS, PARTS THEREOF

Notes:

1. This Chapter does NOT cover:

(a) Articles of a kind used in machines, appliances, instruments or apparatus of unhardened vulcanized rubber, falling within heading No. 40.14 of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);

(b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;

(c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;

(d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;

(e) Parts of general use, as defined in, Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(f) Lumps incorporating measuring devices, of heading No. 84. 10; weight-operated counting and checking machinery, and separately imported weights for balance (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work *or* tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances (of heading No. 84.61);

(g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;

(h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92. 11); magnetic sound-heads (heading No. 82.13);

(ij) Articles of Chapter 97;

(k) Capacity measures, which are to be classified according to the material of which they are made; or

(1) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Subject to Note I above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:

(a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;

(b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are.to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terristrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks; or to telescopes for machines, appliances, instruments or apparatus of this Chapter such telescopic sights and telescopes are to be classified in heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines which, but for this Note,could be classified both in heading No. 90.13 and in heading No. 90.16 are to be classified in heading No. 90.16.

5. Heading No.90.28 is to be taken to apply and apply only, to:

(a) Instruments or apparatus for measuring or checking electrical quantities;

(b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;

(c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and

(d) Automatic regulators of electrical quantities, and instruments or apparatus for automaticallj controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	*Tariff Heading*	*Import Duty*
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates of any	

Tariff No.	*Tariff Heading*	*Import Duty*
	material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material,	
	A. Suitable for use with the articles of heading No. 90.05, 90.07 B or 90.09 B	20%
	B Other	20%
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fitting for instruments or apparatus, other than such elements of glassnot optically worked,-	
	A. Suitable for use with the 'articles of sub-heading Nos. 90.05, 90.07 B or 90.09 B	20%
	B,. Other	20%
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorpettes, goggles and the like:	
	A. For goggles, other than those of sub-heading No. 90.04 B	25%
	B. Other	Free
90.04	Spectacles, pince-nez, lorpettes, goggles and the like corrective, protective or other:	
	A. Spectacles and other articles for correcting vision	Free
	B. Goggles, specially designed for safety and protective purposes in industry	Free
	C. Other	25%
90.05	Refracting telescopes (monocular and binocular), prismatic or not	20%
90.06	Astronomical instruments (for example, reflecting telescopes,, transit instruments and equatorial telescopes), and mountings, there for, but not including instruments for radio-stronomy	20%
90.07	Photographic cameras, Photographic flashlight apparatus and flash bulbs other than discharge lamps of heading No. 85.20:	
	A. Cameras specialised for medical use; survey cameras; lithoomphic process cameras	Free
	B. Other	20%
90.08	Cinematographic cameras. projects, sound recorders and sound reproducers; any combination of these articles	20%

Tariff No.	*Tariff Heading*	*Import Duty*
90.09	image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reproducers:	
	A. Enlargers and reproducers of an industrial nature	20%
	B. Other	20%
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors:	
	A. Specialised machines and apparatus of any industrial nature	20%
	B. Other	20%
90.11	Microscopes and diffraction apparatus, clectrom and proton	20%
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image	20%
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:	
	A Hand magnifying glasses and magnifiers	20%
	B. Searchlights and spotlights	20%
	C. other	20%
90.14	Surveying (including photogram-metrical surveying) hydrographic, nayigational, meteorogical, hydrolocal and geophysical instruments; compasses; range-finders	20%
90.15	Balances of a sensitivity of five centigrams or better, with or without their weights	20%
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances, and machines, not falling within any other heading of this Chapter (for example, micrometers, calipers, gauges, measuring roads, balancing machines); profile projectors:	

Tariff No.	*Tariff Heading*	*Import Duty*
	A Measuring rods, tape measures, spring rules and the like	20%
	B. Other	20%
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments)	Free
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):	
	A. Massage apparatus of a kind used domestically	20%
	B. Breathing appliances:	
	(1) For professional use	Free
	(2) Other	20%
	C. Other	Free
90.19	orthopedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other, artificial parts of the body; hearing-aids and other, appliances which are worn or carried or implanted in the body, to compensate for a defect or disability	Free
19.20	Apparatus based on the use of X-rays or of the radiations from radio active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	Free
19.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	20%
19.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastic	20%
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometer recording or not; any combination of these instruments:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	A. Suitable for use as parts or accessories of motor vehicles	20%
	B. Of a type used for domestic purposes	40%
	C. Other	20%
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14;	
	A. Suitable for use in motor vehicles	20%
	B. Suitable for use in domestic appliances	40%
	B. Other	20%
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, prosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers, (including exposure meters) , or calorimeters); microtomes:	
	A. Exposure meters	20%
	B. Other	20%
90.26	Gas, liquid and electricity supply or production meters; calibrating meters there for	0%
90.27	Revolution counters, production counters, taxi-meters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:	
	A. Integral parts of industrial machinery	20%
	B. Stroboscopes (but not including stroboscopic tachometers)	20%
	C. Suitable for use in road motor vehicles	20%
	D. Other	25%

Tariff *No.*	Tariff *Heading*	*Import Duty*
90.28	Electrical measuring, checking analysing or automatically controlling instruments and apparatus:	
	A. Suitable for use in motor vehicles	20%
	B. Other, being electrical revolution counters, production counters, and the like:	
	(1) Integral parts of industrial machinery	20%
	(2) Other	20%
	C. Other	20%
90.29	Parts or accessories, suitable for use solely or principally with one or more of the articles falling within heading No.% 90.23, 90.24, 90.26, 90.27 or 90.28 .... 20%	

Chapter 91

CLOCKS AND WATCHES PARTS THEREOF

Notes:

1 - For the purposes of headings Nos. 91.02 and 91.07, the expression, "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining interval of time, not exceeding 12 mm. in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, hall bearings or bearing balls. Clock and watch springs am to be classified as clock or watch parts (heading No. 91. 11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	*Tariff Heading*	*Import Duty*
91.01	Pocket watches, wrist-watches and other watches, including stop-watches	40%
91.02	Clocks with watch movements (excluding clocks of heading No. 91-03)	400/6
91.03	instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	25%
91.04	Other clocks:	
	A. Tower clocks	40%
	B. Other	40%
91.05	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movements) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time	40%
91.06	Time switches with clock or watch movements (including secondary movement) or with synchronous motor	20%
91.07	Watch movements (including stop-watch movements), assembled	20%
91.08	Clock movements, assembled	25%
91.09	Watch cases and parts of watch cases	25%
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	25%
91.11	Other clock and watch parts	25%

Chapter 92

MUSICAL INSTRUMENTS: SOUND RECORDERS AND REPRODUC. ERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS; MAGNETIC; PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes:

1. This Chapter does NOT cover:

   (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base meta (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07).;

(c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapters 85 or 9.0, for use with but not incorporated in or house in the same cabinet as instrumentals of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);

,(d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;

(e) Toy instruments (heading No. 97.03);

(f) Collector's pieces or antiques (heading No. 99.05 or 99-06); or

(g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section *XV).*

2. Bows and sticks and similar devices used in playing certain musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments,

Perforated music rolls (heading No. 92. 10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

TOW *No.*	*Tariff Heading*	*Import Duty*
92.01	Pianos (including automatic pianos, whether or not with automatic keyboards); harpsichords and other key-board stringed instruments; harps but not including acolian harps	20%
92.02	Other string musical instruments	**20%**
92.03	**Pipe** and reed organs, including harmoniums, and the like	20%
92.04	Accordions, concertinas and similar musical) instruments mouth organs	20%
92.05	Other. wind musical instruments	20%
92.06	Percussion musical instruments (for example, drums xylophones, cymbals, castanets)	20%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	20%

Tariff NO.	*Tariff Heading*	*Import Duty*
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical hoxes, musical saws); mechanical singing birds, decoy calls and effects of all, kinds; mouth-blown sound signaling instruments (for example, whistles and boatswains, pipes) --	20%
92.09	Musical instruments strings ---	25%
92.10	Part and accessories of music instruments (other than strings) including perforated music rolls and mechanism for music boxes; metronomes' tuning forks and pitch pipers of all kinds...............	25%
92.11	Gramophones dictating machines and other sound recorders and reproducer including record-player and tape decks with or without sound heads; television image and sound recorders and reproducers, magnetic	60%
92.12	Gramophones recorders and other sound or similar recorders; matrices for the production of records prepared record tapes, film for mechanical sound recording, prepared tapes, wire, strips and like articles of a kind commonly used for sound or similar recording;	
	A. Recordings, in the form of tapes and discs, for the sole use of public broadcasting organization	Free
	B. Recordings containing spoken messages of a business or personal nature............................	Free
	C. Gramophone records	25%
	D. Other	25%
92.13	Other parts and accessories of apparatus falling within heading No. 92.11	60%

SECTION XIX

Arms and Ammunition; Parts thereof

Chapter 93

Notes. **ARMS AND AMMUNITION; PARTS THEREOF**

1. This Chapter does NOT cover:

(a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signaling flares);

(b) Pam of general use, as defined in Note 2 to Section XV, of base metal. (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No, 39.07);

(c) Armoured fighting vehicles (heading No. 87.08);

(d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a fire am or imported with the firearm on which they an designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils of toys falling within Chapter 97; or

(f) Collectors' pieces of antiques (heading No. 99.05 or 99.06).

2. In heading 93.07, the reference to "parts thereof is to be taken not to include radio or radar apparatus of heading No. 85.15.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they am of a kind normally sold therewith. Cases, boxes, and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	*Tariff Heading*	*Import Duty*
93.01	Side-arms (for example, &words, cutlasses and bayonets) and parts thereof and scabbards and sheaths there for..	Free
93.02	Revolvers and pistols, being firearms	60%
93.03	Artillery weapons, machine-guns, sub-machine guns and other military firearms and projectors (other than revolvers and pistols)	Free
93.04	Other firearms, including very light pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	Free
93.05	Arm of other descriptions, including air, spring and similar pistols, riles and guns	Free
93.06	Puts of arms, including gun barrel blanks but not including parts of side-arms	Free
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar ammunitions of war, and parts thereof; ammunition ad parts thereof, including cartridge wads; lead shot prepared for ammunition	Free

SECTION XX

Miscellaneous Manufactured Articles

Chapter 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MAT. TRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

Notes..

This Chapter does NOT cover:

(a) Pneumatic or -water mattresses, pillows or cushions, falling within Chapter 39.40 or 6,2;

(b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);

(c) Articles of stone, ceramic Or any other material referred to in Chapter 68 or 69, used as seats, table or columns, of the kind used in parts, gardens or vestibules (Chapter 68 or 69);

(d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) failing within heading No. 70.09;

(e) Parts of general use as defined in Notes 2 to Section XV, of base metal (Section XV), or similar goods Of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03);

(f) Furniture Specially designed as parts of refrigerators of heading No 84.15; furniture specially designed for sewing machines (heading No. 84.41);

(g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading NO-85.15);

(h) Dentists, spittoons falling within heading No. 90.17;

(i*j)* Goods falling within Chapter, 91 (for example, clocks and clock cases);

(k) Furniture specially designed as Parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading *No.* 92.13; or

(l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04), Or for conjuring tricks (heading *No.* 97.05),

2. The articles (other than parts) referred to in headings Nos. 94.01, 94 and 94-03 are to be classified in those headings only if they are designed for plac ing on the floor Or ground. those headings Only if they are designed for r plac-

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall Or to stand one on the other:-

(a) Kitchen cabinets and similar cupboards;

(b) Seats and beds;

(c) Unit bookcases and similar unit furniture.

3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone;

(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading Nos. 94.01, 94.02 or 94.03 as parts of goods.

Tariff No.	*Tariff Heading*	*Import Duty*
94.01	Chairs and other seats (other than those failing within heading No. 94.02), whether or not convertible into beds, and parts thereof	40%
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds With mechanical fittings); dentists, and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles:	
	A. Hairdressers' chairs and parts thereof	40%
	B. Other	Free
94.03	Other furniture and parts thereof	40%
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material expanded, foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quits, eiderdowns, cushions, pouffes, and pillows)	40%

Chapter 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

Note:

This Chapter does NOT cover:

(a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking sticks);

(b) Fans or hand screens, non-mechanical (heading No. 67.05);

(c) Articles falling within Chapter 71 (for example, imitation jewellery);

(d) Cutlery or other articles falling within Chapter 82, with handles or other part of carving or moulding materials; the headings of the present Chapters apply however, to separately handless or other parts of such articles;

(e) Articles falling within Chapter 90 (for example, sectable frames);

(f) Articles falling within Chapter 91 (for example', clock or watch cases);

(g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(h) Articles falling within Chapter 93 (arms and parts thereof);

(ij) Articles within Chapter 94 (furniture and parts thereof);

(k) Brushes, powder puffs or other articles falling within Chapter 96;

(1) Articles falling within Chapter 97 (toys, games and sports requisites);

(m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

(n) Collectors' pieces or antiques (Chapter 99);

Tariff No.	*Tariff Heading*	*Import Duty*
95-01/08	Worked animal, vegetable and mineral carving materials (including unhardened gelatin and agglomerated amber and meerschaum) and articles thereof; moulded or carved articles of wax, stealing, natural gums or resins or of modeling pastes or other materials not elsewhere specified or included:	
	A. Articles of personal adornment including beads	60%
	B. Other	25%

Chapter 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

Notes:

1. This Chapter does NOT cover:

(a) Articles falling within Chapter 71;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or

(c) Toys (Chapter 97).

2. In heading No. 96.03, the expression " prepared knots and tuffs for broom or brush making" is to be taken to apply only to unmounted knots and tuffs of animal hair, vegetable fibre or other material, which are ready for incorpo. ration without division in brooms or brushes, or which require only such further minor Processes as glowing or coating the butte, or trimming to shape at the top, to render them ready for such incopration.

Tariff No.	*Tariff Heading*	*import Duty*
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, bosoms and whisks), with or without handles	40%
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:	
	A. Specialized parts of industrial machinery and appliances	20%
	B. Other	20%
96.03	Prepared knots and tuffs for broom and brush making	25%
96.04	Feather dusters	40%
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	60%
96.06	Hand sieves and hand riddles of any material:	
	A. Of a kind used for domestic purposes	40%
	B. Other	*20%*

Chapter 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

Notes:

1. This Chapter does NOT cover:

(a) Christmas tree candies (heading No. 34.06);

(b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;

(c) Yams, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;

(d) Sports bags or other containers of heading No. 42.02 or 43.03;

(e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;

(f) Textile flags or bunting, or sails for boats land craft, falling within Chapter 62;

(g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards of or the like falling within Chapter 64, or sports headgear falling within Chapter 65;

(h) Climbing sticks, whips, riding crops or the like (heading No. 66-02), or parts thereof (heading No, 66.03);

(ij) Unmounted glass eyes for dolls or other toys, failing within heading No. 70.19;

(k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(1) Articles falling within heading No. 83. 11);

(in) Sports vehicles (other than bobsleights, toboggans and the like) falling within Section XVII;

(n) Children's cycles fitted ball bearings and in the normal form of adults' cycles (heading No. 87. 10).

(0) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

(p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);

(q) Decoy calls and whistles (heading No. 92.08);

(r) Arms or other articles of Chapter 93; or

(s) Racket strings, tents or other camping goods, or gloves (classified, in general according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which Pearls precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff No.	*Tariff Heading*	*Import Duty*
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' pushchairs	60%
97.02	Dolls	60%
97-03	Other toys, working models of a kind used for recreational purposes	60%
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
	A. Playing cards of all kinds	60%
	B. Other	40%

Tariff No.	*Tariff Heading*	*Import Duty*
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule lop, Nativity scenes and figures there for	60%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	20%
97.07	Fish-hooks, line fishing rods and tackle: fish landing nets and butterfly nets; decoy "bird", lark mirrors and similar hunting or shooting requisites:	
	A. Artificial flies for fishing	Free
	"B. Other:-	
	,(i) For fishing	Free
	(ii) Other	20%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; traveling circuses, traveling menageries and traveling theaters	20%

Chapter 98

MISCELLANEOUS MANUFACTURED ARTICLES

Notes:

1. This Chapter does NOT cover:

   (a) Eyebrow and other cosmetic pencils (heading No. 33.06);

   (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter. 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);

   (c) Parts of general use, as defined in Note 2 to Section XV, of base metal Section XV); or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or

   (d) Mathematical drawing pens (heading No. 90.16); or

   (e) Toys falling within Chapter 97.

2. Subject to Note I above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes, and similar containers imported separately are to be classified under their appropriate headings.

Tariff No.	*Tariff Heading*	*Import Duty*
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	*25%*
98.02	Slide fasteners and parts thereof	*25%*
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders dand similar holders, propeIling pencils, and sliding pencils; parts and fittings thereof, other than those falling within headings Nos. 98.04 or 98.05	*25%*
98.04	Pen nibs and nib points	*25%*
98.05	Pencils (other than pencils of heading No. 98.07); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors and billiard chalks	25%
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not	20%
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks	20%
98.09	Typewriter and similar ribbons, whether or not on spools; ink pads, with or without boxes	25%
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pasters with a basis of gelatin, whether or not on a paper or textile backing	25%
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks: complete or incomplete	
	A. (including bodies)	100%
	B. Parts of portable lighters	25%
98.11	Smoking pipes; pipe bowls, sterns. and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	40%

Tariff No.	*Tariff Heading*	*Import Duty*
98.12	Combs, hair-slides and the like	40%
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	40%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads there for	60%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	40%
98.16	Tailor's dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	20%

SECTION XXI

Works of Art, Collector's Pieces, and Antiques

Chapter 99

WORKS OF ART, COLLECTOR'S PIECES, AND ANTIQUES

Note:

1. This Chapter does NOT cover:

   (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or

   (c) Pearls or precious or send-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. ".02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or In colour, of one or of several plates wholly executed by hand by the artist irrespective of the process of the material employed by him, but not Including any mechanical or photomechanical process.

3. Heading No. 99.03 is to be token not to apply to mass-produced reproduction or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles failing within headings of this Chapter are to be classified In whichever of those headings is appropriate and not In any other heading of this Schedule;

   (b) Heading No. ".06 Is to be taken not to apply to articles failing within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Tariff *No.*	Tariff *Heading*	*Import Duty*
99.01	Paintings, drawings, and pastels, executed entirely by hand (other than industrial drawings failing within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles) ...	40%
99.02	Original engravings, prints and lithographs	25%
99.03	Original sculptures and statuary, in any material	40%
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter cards and the like), used, or if unused not of current or new issue in the country to which they are destined	25%
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	25%
99.06	Antiques of an age exceeding one hundred years	40%

9. The Customs Tariff Act, 1976, is hereby amended in Part B of the Third Schedule by:- Amed-ment of the Third schedule

(a) deleting item 6 and replacing it with the following:-

"6. Fish, Crustaceans and Mollusks:

Fish, Crustaceans and mollusks, fresh (live or dead), chilled or frozen, caught and landed by canoes or vessels based in Tanzania.";

(b) deleting items 13,16,17,22,23 and 24.

PART IV

AMENDMENT OF THE INCOME TAX ACT, 1973

10. This Part shall be read as one with the Income Tax Act, 1973, in this Part referrer to as "the principal Act" construc-tion Acts, 1973 No. 33

11. This Part shall be deemed to have come into operation on the first day of July, 1988. Com. mence-ment

12. Section 5 of the principal Act is hereby amended in subsection (2) by adding immediately after subparagraph (iii) of the proviso to paragraph (a), the following: Amend-ment of Section 5

"(iv) the following allowances payable to civil servants under this paragraph shall not be liable to tax-

(a) a house allowance of 121/2% of the basic salary of an officer who entitled to a house or 10% of the basic salary officer who is not so entitled;

(b) a transport allowance for travelling to and for between office and residence;

(c) a responsibility allowance;

13. Section 13B of the principal Act is hereby amended by deleting the definition 46 single trading transaction" and substituting for it the following- "Amend-ment of section 13B

"single trading transaction" means a transaction or series of transactions carried out in relation to any goods by a person whose main business does not consist of the im-portation of goods or of the goods involved in the trans-action.

14. Section 16 of the principal Act is hereby amended in subsection (2) by deleting paragraph(S) Amend-ment of section 16

15. Section 57 of the principal Act is hereby amended in Subsection (4) by deleting the whole of that subsection and substituting for it the following-,- Amend-ment of section 93

"(4) Notwithstanding any provision of this Act, the District Advisory Committee shall be, in relation to the District for which it is established, the principal advisor to the Commissioner in relation to tax surveys, the registration Of tax payers and the determination of the taxable income of any tax payer

16. Section 93 of the Principal Act is hereby amended in subsection (5) by deleting the whole of that subsection and substituting for it the following:-

"(5) An appellate authority shall not entertain any appeal unless the appellant has, before lodging the appeal, deposited with the Commissioner the whole of the tax not in dispute Or if the whole tax is in dispute, half of the whole tax assessed under the assessment, or as the case may be, in the amended assessment together with any interest due under section 101.11

Amendment of second Schedule

17. The Second Schedule to the principal Act is hereby amended in paragraph 28(j) by adding immediately after the word 1, income" the words--

" But it includes any additional expenditure incurred as a result foreign exchange fluctuation in connection with a capital loan obtained for the purpose of financing such expenditure. 11

Amend. ment of Third Schedule

18. The Third Schedule to the principal Act is hereby amended in item I of HEAD B by deleting the table of rates of tax payable by individuals and substituting for It the following:-

"Monthly Income	*Rate Payable*
Where such Income does not exceed Shs- 1 500/-	NIL
Where such Income exceeds Shs. 1,500/- but does not exceed Shs. 2,000/.	15% Of the amount in excess of 1,500/-.
Where such Income exceeds Shs: 2,000/- but does not exceed Shs. 4,000/-	Shs- 75/- plus 17.5% of amount in excess of Shs. 2,000/-
Where such In-me exceeds Shs. 4,000/- but does not exceed Shs. 6,000/-	Shs- 425/- Plus 20% Of the amount in excess Shs. 4,000/-
Where such Income exceeds Shs. 6,000/. But does not exceed Sh,. 8,000/.	Shs, 825/- plus 25% of the amount in excess Shs. 6,000/-
Where such Income exceeds Shs. 8,000/- but does not exceed Shs. 10,000/-	Shs. 1,325/- plus 30% of the amount in excess of Shs. 8,000/-
Where such In-me exceeds Shs. 10,000/. but does not exceed Shs. 12,000/.	Sh,. 1,925/- plus 35% of the amount in excess of Shs. 10,000/.
Where such Income exceeds Sh. 12,000/- but does not exceed Shs. 14,000/-	Shs. 2,625/- plus 40% Of the amount in exceed Shs. 12,000/-
Where such Income exceeds Shs. 14,000/- but does 'mot exceed Shs. 16,000/-	Shs. 3,425/-, plus 45% Of the amount in exceeds Shs. 14,000/-
Where such Income exceeds Shs. 16,000/- but does not exceed Shs. 18,000/_	Shs. 4,325/- plus 50% of the amount in excess Of Shs. 16,000/-
Where such In-me exceeds Shs.18,000/-	Shs. 5,325/- Plus 55% Of the amount in excess of Shs. 18,000)/-

PART V

AMENDMENT OF THE SALES TAX ACT, 1976

19. This Part shall be read as one with the Sales Tax Act, 1976 in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the seventeenth day of June, 1988. construc tion com. mencement Act, 1976 No. 13

20. Section 26 of the principal Act is hereby amended in Subsection (1) by Amend- men of section 26

(a) deleting the word "twenty" occurring in paragraph (a) and Sub-stituting for it the word "thirty"; and

(b) deleting the word "two *per centum"* occurring in paragraph (b) and substituting for it the Word *"fivepercentum"*

21. Section 57 of the principal Act is hereby amended in subsection (1) by deleting the words "twenty thousand shillings" and substituting for them the words "fifty thousand shillings" Amend- meat Of section 5-

22. The principal Act is hereby amended by repealing the First Schedule and substituting for it the following- Repeal and re- placement of First schedule

FIRST SCHEDULE

Section 3 (1)

SECTION I

Live Animals: Animal Products

CHAPTER 4

DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
04.01	Milk and cream, fresh, not concentrated or sweetened:	
	A. Cream	Free
	B. Other	Free
04.02	Milk and cream, preserved, concentrated or sweetened:	
	A. Human milk substitutes	25%
	B. Cream	25%
	C, Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
04.03	Butter:	
	A. Ghee	*25%*
	B. Other	*25%*
04.04	Cheese and curd	*25%*
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:	
	A. Eggs in the shell	Free
	B. Other	*25%*
04.06	Natural honey	Free

SECTION 11

Vegetable Products

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
07.01	Vegetables, m Fresh and chilled	**Free**
07.02	Vegetables (whether or not cooked), preserved by Freezing	**Free**
07.03	Vegetables, Provisionally preserved in brine, in sulphur water or in other preservative solutions but not specially Prepared for immediate consumption	**Free**
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced) broken or in powder, but not further prepared:	**Free**
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split:	
	A. Beans, peas, grams and dhall	**Free**
	B. Other	**Free**
07.06	Manic, arrowroot, salep. Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, Fresh or dried, whole or sliced; sago pith:	
	A. Manic (Cassava) Root	**Free**
	B. Other	**Free**

CHAPTER 9

COFFEE, TEA, MATE AND SPICES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:	
	A. Raw coffee	Free
	B. Other	30%
09.02	Tea:	
	A. Green Leaf	Free
	B. Other	30%
09.03	Mate	30%
09.04	Pepper of the genus "Piper" pimento of the genus "Cupsicum" of the genus "Pimento"	25%
09.05	Vanilla	25%
09.06	Cinnamon and cinnamon-tree flowers	25%
09.07	Cloves (whole fruit, cloves and stems)	25%
09.08	Nutmeg, mace and cardarnoms	25%
09.09	Seed of anise, badian, fennel, coriander, cumin, caraway and juniper	25%
09.10	Thyme, saffron and bay leaves; other spices	25%

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT AND STARCHES; GLUTEN; INULIN

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
11.01	Cereal flours:	
	A. Wheat flour	25%
	B. Other	**Free**
11.02	Cereal goats and cereal meal; other worked grains (for example, rolled, flaked, prepared, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:	
	A. Maize or millet meal or flour	**Free**
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
11.03	Flours of the leguminous vegetables falling within heading No. 07-05	Free
11.04	Flours of the fruits falling within any heading in Chapter 8	25%
11.05	Flour, meal and flakes of potatoe	Free
11.06	Flour and meal of sago and of maniac, arrow-root, salep and other roots and tubers falling within heading No. 07.06:	
	A. Maniac (Cassava) flour	Free
	B. Other	25%
11.07	Malt, roasted or not	25%
11.08	Starches; inulin	25%
11.09	Gluten and gluten flour, roasted or not	25%

SECTION III

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes

CHAPTER 15

ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS: PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
15.01	Lard and other pig fat and poultry fat, rendered or solvent-exracted	25%
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including (premier jus") obtained from those unrendered fats:	
	A. Tallow (including "premier jus")	25%
	B. Other	25%
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	25%
15.04	Fats and oils, of fish and marine mammals, whether or not refined	25%
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	25%
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste),	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:	
	A. Linseed oil, hemp seed oil, palm oil, coconut oil, palm kernel oil and castor oil	30%
	B. Olive oil'	30%
	C. Other	30%
15.08	Animal and vegetable oils boiled, oxidized, dehydrated, sulfurized, blow or polymerized by heat in vacuum or in inert gas or otherwise modified	30%
15.09	Degras	25%
15.10	Fatty acids';- acid oils from refining; fatty alcohols	25%
15.11	Glycerol and gloyeerollyes	25%
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process whether or not refined, but not further prepared	30%
15.13	Margarine, imitation lard and other prepared edible fats	30%
15.14	Spermaceti, crude pressed or refined, whether or not coloured	free
15.15	Beeswax and other insect waxes, whether or not coloured	25%
15.16	Vegetable waxes, whether or not coloured	25%
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes	25%

SECTION IV

prepared Foodstuffs; Beverages, Spirits and Vinegar,, Tobacco,

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOL-LUSsCS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
16.01	Sausages and the like, of meat, and meat offal or animal blood:	
	A. Tinned	25%
	B. other	Free
16.02	Other prepared or Preserved meat or meat offal:	
	A. Tinned	25%
	B. other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
16.03	Meatxtracts and meat juices:	
	A. Tinned	25%
	B. Others	Free
16.04	Prepared or Preserved fish, including caviar and caviar substitutes:	
	A. Tinned	*25%*
	B. Others	Free
16.05	Crustaceans and molasses, Prepared or preserved:	
	A. Tinned	25%
	B. Others	Free

CHAPTER 17

SUGAR AND SUGAR CONFECTIONERY

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
17.01	Beet sugar and cane sugar, solid:	
	A. Jaggery	60%
	B. Other	*33.8676% plus Shs.* 1000/. per tonne
17.02	Other sugars; sugar syrups; artificial honey (Whether or not mixed with natural honey); caramel:	
	A. For use in the manufacture Of Phamaceutical Products	Free
	B. Other	*40%*
17.03	Molasses, whether or not decolourised	Free
17.04	Sugar confectionery, not containing cocoa	*50%*
17.05	Flavored or colored sugars, syrups and molasses, but not including fruit juices containing added sugar in any Proportion	50%

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
18.01	Cocoa beans, whole or broken, raw or roasted	50%
18.02	Cocoa shells, husks) skins and waste	*50%*
18.03	Cocoa Paste (in bulk or in block) whether or not defeated	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
18.04	Cocoa butter (fat or Oil)	*50%*
18.05	Cocoa powder, unsweetened	*50%*
18.06	Chocolate and other food preparations containing cocoa	*50%*

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRY COOKS, PRODUCTS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
19.01	Malt extract	*25%*
19.02	Preparation of flour, starch or malt extract of a kind used as infant food or for dieteuc or culinary purposes, containing less than fifty per cent by weight of cocoa	*25%*
19.03	Macaroni, spaghetti and similar Products	*25%*
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starch es	*25%*
19-05	Prepared foods ~ obtained by the swelling or roasting of cereals or cereal products (buffed ice, corn flakes and similar products)	25%
19.06	Communion waters, empty caches of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Free
19.07	Bread, ship's biscuits and other ordinary bakerwares, not containing sugar, honey, eggs, fats, cheese or fruit	25%
19.08	Pastry, biscuits, cakes and other fine bakerswares, whether or not containing cocoa in any proportion:	
	& Biscuits-	
	(i) made by bakeries for, direct retail sale not being packed in closed packets or tins	25%
	(2) Made by a hotelier or a restaurantuer for direct retail sale to his guests or customers not being packaged in closed packets or tins	25%
	(3) Other:	
	(a) If sales tax has been paid on ingredients	25%
	(b) Other	25%
	(1) infant feeding rusks	25%
	(2) Other	25%

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or multard	50%
20-02	Vegetables Prepared or preserved other-wise than by vinegar Or acetic acid	50%
20.03	Fruit -preserved by freezing, containing added sugar	50%
20.04	Fruit, fruit-peel and parts Of Plants, preserved by sugar (drained, grace or crystallized)	50%
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked Preparations, whether or not containing added sugar	50%
20.06	Fruit otherwise Prepared or Preserved, whether or not containing added Sugar or spirit	50%
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:	50%

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Tariff No.	Tariff *Heading*	Sales Tax Rate
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	25%
21.02	Extracts, essences or concentrates of coffee, tea or mate; Preparations with a basis of those extracts, essences or concentrates	25%
21.03	Mustard flour and Prepared mustard	25%
21.04	Sauces; mixed condiments and mixed seasonings	25%
21.05	Soups and broths, in liquid, salad or Powder form	25%
21.06	Natural yeasts (active or inactive); prepared baking powders:	
	A. Bakers, yeast and household yeast	25%
	B. Prepared baking powder	25%
	C. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
21.07	Food preparations. not elsewhere specified or included:	
	A. Milk foods specially prepared for infants	25%
	B. Ice Cream:	
	(1) If sales tax has been paid on ingredients	Free
	2) Other	25%
	C. Other	25%

CHAPTER 22

BEVERAGES. SPIRIT AND VINEGAR

Tariff *No.*	Tariff *Heading*	*Sales Tax Rate*
22.01	Waters, including spa waters and aerated waters; ice and snow:	
	A. - Spa waters and aerated waters	130%
	B. Other	130%
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages,. not including fruit and vegetable juices faning within heading No. 20-07-	
	A. Lemonade, flavoured spa waters and flavoured aerated waters	130%
	B. Other	130%
22.03	Beer:	
	A. Made From malt	250%
	B. Stout	250%
	C. Chibuku	Shs. 2120 per we
22.04	Grape must, m fermentation or with fermentation arrested otherwise than by the addition of alcohol	25%
22.05	Wine of fresh grapes-, grape must with fementation arrested by the addition of alcohol:	
	A. Still wines and grape must	
	(1) Not in bottle	120%
	(2) Not in bottle	120%
	B sparkling wine:	
	(1) Champagne	120%
	(2) Other	120%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
22.06	Vermouths and other wines of fresh grapes flavoured with automatic extracts	60%
22.07	Other fermented beverages (for example, cider, perry and mead) but not including Moshi as defined in the Moshi (Manufacture and Distillation) Act, 1966	60%
22.08	Ethyl alcohol or neutral spirits, undenatured of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	
	A. Denatured spirits	25%
	B. Other	25%
22.09	Spirits (other than those of heading No. 22.08) liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:	
	A. Spirits manufactured by the distillation of Moshi by a distiller licensed under the Moshi (Manufacture and Distillation) Act, 1966	300%
	B. Spirits (other than those of heading No. 22.80, for example, brandy, vodka, whisky, rum, gin, geneva, and concen- rates of such spirits	300%
	C. Liqueurs and other spirituous beverages and "concentrated extracts"	300%
22.10	Vinegar and substitutes for vinegar	25%

CHAPTER 24

TOBACCO

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
24.01	Unmanufactured tobacco; tobacco refuse	Free
24.02	Manufactured tobacco; tobacco extracts and essences:	
	A. Cigars, cheroots and cigarillos	150%
	B. Cigarettes:	
	(1) Crescent and star medium	160%

Tariff No.	Tariff Heading	Sales Tax Rate
	(2) Crescent and Star large and Fahari from Zanzibar Factory	190
	(3) Safari Small	160%
	(4) Safari Kings manufactured by Tanzania Cigarettes Company	190
	(5) Sportsman and Sweet menthol by Tanzania Cigarettes Company and Za Baridi and Za Raha by Zanzibar Factory	190%
	(6) Top Club Manufactured by Tanzania Cigarettes Company	190
	(7) Embassy Manufactured by Tanzania Cigarettes Company	210%
	(8) Rex Manufactured by Tanzania Cigarettes Company	210%
	(9) Tropicana Manufactured by Tanzania Cigarettes Company	210%
	(10) Other	210%
	C. Snuff.	
	(1) Made by grower without the aid' of machinery	Free
	(2) Other	110%
	D. Pipe tobacco	110%
	E. Cut rag and similar semprocessed tobacco for use in the Manufacture of cigarettes	Free
	F. Other Manufactured tobacco:	
	(1) Made by grower without the aid of machinery	Free
	(2) Other	100%
	G. Tobacco extract and essences	Free

SECTION V

Mineral Products

CHAPTER 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water	**Free**
25.02	Unrousted pyrites	**Free**
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	**Free**
25.04	Natural graphite	**Free**
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	**Free**
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing	**Free**
25.07	Clay (for example kaolin and bentonite) and alusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite; chamotte and dinas earths	**Free**
25.08	Chalk	**Free**
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron exides	**Free**
25.10	Natural calcium phosphates, natural aluminum calcium phosphates, appetite, and phosphatic chalk	**Free**
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other barium oxide	**Free**
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite) whether or not calcined, of an apparent specific gravity of 1 or less	**Free**
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	**Free**

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing:	
	A Slate powder and waste	**Free**
	B. Other	**Free**
25.15	Marble travertine, ecaussine and other calcarouse monumental and building stone of an apparent, specific gravity of 2.5 or more and alabaster, including such stone riot further worked than roughly split, roughly squared or squared by sawing	**Free**
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing	**Free**
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metaling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	**Free**
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)	**Free**
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	**Free**
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	**Free**
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	**Free**
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	**Free**
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker -	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	A. Cement clinker	125/. **per** tonne
	B. Other	125/. per **tonne**
25.24	Asbestos	Free
25.25	Meerschaum (whether or not in polished 'pieces) and amber;. agglomerated. meerschaum and agglomerated amber, in plates, rods,, sticks or similar forms, not worked. after moulding; jet	Free
25.26	Mica, including splittings; Mica waste ,.,	Free
25.27	Natural, steatite, including natural- steatite not further worked- than roughly split, roughly squared or squared by sawing; talc:	
	A. For use in the manufacture of toilet preparations	25%
	B. Other	**Free**
25.28	Natural cyyolite and natural chiolite	**Free**
25.29	Natural arsenic sulphides	**Free**
25.30	Crude natural borates and concentrates thereof (calcined or not) but not including, borates separated from natural brine; crude natural separated from natural brine; crude natural boric' acid containing not more than eighty-five per cent of H_3BO_3 calculated on the dry weight	**Free**
25.31	Feldspar, Lucite, nepheline and nepheline syenite; fluorspar	**Free**
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery	**Free**

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
27.01	Coal; briquettes, avoids and similar solid fuels manufactured from coal	Free

Tariff	*Tariff Heading*	*Sales Tax Rate*
27.02	Lignite, whether or not agglomerated	**Free**
27.03	Peat (including peat litter), whether or not agglomerated	Free
27.04	Coke and semi-coke of coal, of lignite or of peat	Free
27.05	Retort carbon	Free
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products	Free
27.07	Oils and other products of the distillation of high temperature coal tar; other oils and products as defined in Note 2 to this Chapter	Free
27.08	Pitch and pitch coke obtained from coal tar or from other mineral tars	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	Free
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals. These oils being the basic constituents of the preparation:	
	A. Partly refined petroleum including topped crudes	Free
	B. Motor-spirit, gasoline and other light oils and other products for similar uses:	
	(1) Of not more than 85 Octane	43%
	(2) Of more than 85 Octane	53%
	C. Kerosene lamp oil and white spirit:	
	(1) Aviation Kerosene	Shs. 2,000/- per cu meter at 20C.
	(2) Other	Shs. 2,685/- per cu meter at 20C.

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines):	
	(1) Heavy, black for low speed marine and stationary engines	Free
	(2) Light, amber, for high speed engines	Free
	E. Residual fuel oils (marine, furnace and similar fuel oils, black) for burning in oil-fired boilers and furnaces	Shs. 1,950/- per cu metre at *20C.*
	F. Transformer oil	Free
	G. (1) Lubricating oil	**500/- per** cu. metre
	(2) Lubricating grease	Cts. /75 per kg.
	H. Batching oil, imported or purchased before clearance through the Customs solely for use in the manufacture of rope, cordage, twine, sacking and similar material or in tanning or in the spinning wool or other fibres	Free
	1. Other	25%
27.11	Petroleum gases and other gaseous hydrocarbons	10%
27.12	Petroleum jelly:	
	A. Re-packed without further processing, if sales tax has been paid on materials	Free
	B. Other	25%
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lingite wax, peat wax and other mineral waxes, whether or not coloured	25%
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals	25%
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	25%
27.16	Bituminous mixtures based on natural asphalt, on petroleum bitumen; on mineral tar or on mineral tar pitch (for example, bituminous mastics, out-backs)	25%
27.17	Electric current	5%

SECTION VI

Products of the Chemical and Allied Industries

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylatic uses, not elsewhere specified or included	Free
30.02	antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	**Free**
30.03	Medicaments (including veterinary medicaments;	
	A. Prepared according to the British Pharmacopoeia, the British Pharmaceutical Codex, the United States Pharmacopoeia, the Soviet Pharmacopoeia, the United States national Formula or the British , Veterinary codex, but not including any proprietary drugs or medicinal preparations	**Free**
	B. Such other non-proprietary medicinal and veterinary preparations which the Commissioner may, on the advice of the Chief Medical Officer, or Chief Veterinary Officer, admit under this sub-heading as equivalent to or comparable with the standard drugs, medicinal and veterinary preparations referred to in sub-heading 30.03 A.	**Free**
	C. proprietary drugs, medicinal and veterinary preparations intended solely for ethical sale or for the prophylaxis of disease which the Commissioner may, on the advice of the Chief Medical Officer or the Chief Veterinary Officer, admit under this sub-heading	**Free**
	D. Other	**Free**

Tariff	*Tariff Heading*	*Sales Tax Rate*
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chanter:	
	A. White absorbent cotton wadding	Free
	B. Other	Free
30.05	Other pharmaceutical **goods**:	
	A. First-aid boxes and kits	Free
	B. Other	Free

CHAPTER 32

TANNING AND DYEING EXTRACTS: TANNINS AND THEIR DERIVATIVES; DYES; COLOURS, PAINTS AND VARNISHES) PUTTY, FILLERS AND STOPPINGS; INKS

Tariff	*Tariff Heading*	*Sales Tax Rate*
32.01	Tanning extracts of vegetable origin	25%
32.02	Tannings (tannic acids), including water-extracted gall-nut tanning, and their salts, ethers esters and other derivatives	25%
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials, enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	25%
32.04	Colouring matter of vegetable origin (including dyewood. extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	
	A. For colouring foodstuffs, beverages, cosmetics or toilet preparations	25%
	B. Other	25%
32.05	Synthetic organic dye stuffs (including pigment dye stuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents substantive to the fibre; natural indigo	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
32.06	Colour lakes:	
	A. For colouring foodstuffs, beverages cosmetics or toilet preparations	25%
	B. Other	25%
32.07	Other colouring matter; inorganic products of a kind used as luminophores	25%
32.08	Prepared pigments, prepared opacifiers and prepared colours,. vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enameling and glass industries; engobes (slips); glass frit and other glass, in the form of powder granules or flakes	25%
32.09	Varnishes and lacquers; distemper; prepared water pigments of the kind used for finishing leather; paints and enamels pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes in forms or packings of kind sold by retail:	
	A. Water pigments of the kind used for finishing leather	25%
	B. Other	25%
32.10	Artist's, students' and signboards painters's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms, or packings including such colours, ink sets or outfits, with or without brushes, paletters or other accessories	25%
32.11	Prepared driers	25%
32.12	Glaciers' putty; grafting putty; painter' fillings and stopping, sealing and similar mastics, including resin mastics and cements	25%
32.13	Writing ink, printing ink and other inks:	
	A. Printing ink, ink for duplicating machines and marking ink	25%
	B. Other	25%

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY; COSMETICS AND TOILET PREPARATIONS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
33.01	Essential oils (terpeneless or not); concretes and absolutes; resinoids:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	25%
	B. Other	25%
33.02	Terpenic by-products of the deterpenation of essential oils:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	25%
	B. Other	25%
33.03	**Concentrates of essential oils in fats, in fixed oils, or in** waxes or the like obtained by cold absorption or by maceration:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	25%
	B. Other	25%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries:	
	A. For use in the manufacture of perfumery, cosmetics or toilet preparations	25%
	B. Other	25%
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products	
	A. Suitable for medicinal use	25%
	B. Other	125%
33-06	Perfumery, cosmetics and toilet preparations:	
	A. Toilet waters containing alcohol	125%
	B. Dentifrices, including denture cleaners and fixative pastes and powders	25%
	C. joss sticks and joss paper	25%
	D. Cosmetic bases, unperformed	125%
	E. Shampoo	125%
	F. Other	125%

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAKES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELING PASTES -AND "DENTAL WAXES"

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
34-01	Soap, including medicated soap	*50%*
34-02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:	
	"A. Specially prepared for use in industry agriculture, dairy, hospital and laboratory	Free
	B. Other	*50%*
34.03	Lubricating preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals~	
	A Lubricating greases	Free
	B. Lubricating preparations:	
	(1) Of a kind used solely in the manufacture, of rope, cordage, twine, sacking and similar material or in tanning or in the spinning of wool or other fibres	Free
	(2) Other	Free
34.04	**Artificial** waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents::	
	A. For use in the manufacture of cosmetics	50%
	B. Other	50%
34.05	Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes failing within heading No. 34.04	50%
34.06	Candles, tapers, night-lights and the like	25%
34.07	Modeling pastes (including those put up for children's amusement and assorted modeling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar form	25%

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
35.01	Casein, caseinates and other casein derivatives; casein glues	25%
35.02	Albumins, albuminates and other albumin derivatives	25%
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products; and fish glues; isinglass:	
	A. For pharmaceutical-use	Free
	B. Other	25%
35.04	Pep tones and other protein substances and their derivatives; hide powder, whether or not chromed	25%
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues	25%
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not up for sale by retail as glues in packages not exceeding a net weight of 1 kg.:	
	A. Products suitable for use as glues put up for sale by, retail as glues in packages not exceeding a net weight of I kg.	25%
	B. Other.	25%

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORW ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

36.01	Propellant powders	Free
36.02	Prepared explosives other than propellant Powders	Free
36.03	Mining, blasting and safety fuses	Free
36.04	Percussion and detonating caps; igniters; detonators	Free
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, a morces, rain rockets):	
	A. Very flares and railway fog signals	Free
	B. Rain and - anti-hail rockets and bombs; distress and life-saving rockets	Free
	C. Other	100%
36.06	Matches:	
	A. In packings of less than 25 matches per container	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
36.06 (Contd)	B. In packings of 25 or more matches but less than 50 matches per container	25%
	C. Other	25%
36.07	Ferro-cerium and other pyrophoric alloys in all forms:	
	A. Lighter flints	50%
	B. Other	50%
36.08	Other combustible preparations and products:	
	A. Liquid fuels of a kind used in mechanical lighters	50%
	B. Other	50%

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper paperboard or cloth:	
	A. X-ray plates and film	Free
	B. Other	50%
37.02	Film in rolls, sensitized, tin exposed, 'perforated or not	50%
37.03	Sensitized paper paperboard and cloth, unexposed or exposed but not developed	50%
37.04	Sensitized plates and film, exposed but not developed, negative or positive	50%
37.05	Plates, unperforated film and perforated Mm (other than cinematography film), exposed and developed, negative or positive	50%
37.06	Cinematography film, exposed and developed, consisting only of sound track, negative or positive	25%
37.07	Other cinematography film, exposed and developed, whether or not incorporating sound track, negative or positive:	
	A. Having only a personal and sentimental A. valveless to importer and not for resale	Free
	B. Newsreels	Free
	C. Other	23%
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use m photography	50%

SECTION VII

Artificial Resins and Plastic Materials, Cellulose Esters, and Ethers, and articles there of; Rubber, Synthetic Rubber, Fact ice, and articles thereof.

CHAPTER 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS; ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
39.01/06	Artificial resins (including run gums and ester gums) and artificial plastic materials; regenerated cellulose; cellulose acetate 'and other derivative of cellulose; hardened casein, gelatin and other hardened proteins, vulcanised fibre; chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic: acid and its salts and esters); linoxyn:	
	A. In any of the forms specified in Notes 3 (a) and (b) of this Chapter	Free
	B. Tubing	Free
	C. Sheeting of a kind used as packing Materials	Free
	D. Other	25%
39.07	Articles of materials of the kind described in heading No. 39.01/06:	
	A. Transmission, conveyor or elevator belts or belting	Free
	B. Bottles and jars, common, empty, including stoppers, lids and caps	Free
	C. Screws, bolts and washers	Free
	D. Articles of apparel such as raincoats and the like but not including aprons, belts, bibs and similar clothing accessories	25%
	E. Sanitary and lavatory appliances	25%
	F. Door handles, door closer, finger plates and similar articles	25%
	G. Articles of personal adornment including beads	25%
	H. Insulting tape	25%
	1. Sausage casing	Free
	J. Bags:	
	(1) Of polyethylene	25%
	(2) Other	25%
	K. Dustbins	25%
	L. Rain water pipes	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
39.07 (contd.)	M. Tube or pipe fittings	Free
	N. Laboratory equipment whether or not graduated or calibrated	Free
	0. Other	
	(i) Floats for fishing nets	Free
	(ii) Other	25%

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	I-RAW RUBBER	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums	Free
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetio rubber, factice derived from oils	Free
40.03	Reclaimed rubber	Free
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	Free
	II-UNVULCANISED RUBBER	
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as master-batch	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods tubes, and profile shapes solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated texile thread; rings and discs):	
	A. Rings, discs and washers	*25%*
	B. Other	25%
	III-ARTICLES OF UNHARDENED VULCANIZED RUBBER	
40.07	Vulcanized rubber thread and cord, whether or not textile covered and textile thread covered or impregnated with vulcanized rubber	25%
40.08	Plates, sheets rips, rods and profile shapes, of unhardened vulcanized rubber	*25%*
40.09	Piping and tubing, of unhardened vulcanized rubber	Free
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber	Free
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:	
	A. Tyres, tyre cases, inter-changeable tyre treads and tyre flaps, including the weight of the immediate wrapper, or a kind used on lorries, trucks, vans, passenger-carrying vehicles, pedal cycles, motor-cycles, side-cars and trailers, and other non-self propelled vehicles, including tyres reimported after retreading:	
	(1) Retreated tyres	25%
	(2) Other:	
	(a) Pneumatic of a kind and size specified by the Minister by notice in the Gazette	25%
	(b) Pneumatic, other	25%
	(c) Solid, complete or in lengths	25%
	B. Other tyres, solid or pneumatic	25%
	C. Inner tubes:	

Tariff No.	Tariff Heading	Sales Tax Rate
	(1) Of a kind used on lorries, trucks vans, passenger-carrying vehicles, pedal cycles, motor-cycles, side-cars and trailers and other non-self propelled vehicles	25%
	(2) Other	25%
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber with or without fittings of hardened rubber	25%
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber:	
	A. Protective (including gloves)	25%
	B. Other articles of apparel	25%
	C. Other	25%
40.14	other articles of unhardened vulcanised rubber:	
	A. Stoppers and. rings for bottles; discs, washers and joints	Free
	B. other	25%
	IV-HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF	
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:	
	A. Scrap and waste	Free
	B. Other	25%
40.16	Articles of hardened rubber (ebonite and vulcanite)	250/4

SECTION VIII

Raw Hides and Skins, Leather, Furskins and articles thereof; Saddlery and Hardness; Travel Goods, Handbags and similar containers; Articles of Gut (other than Silk-worm Gut)

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Tariff No.	Tariff Heading	Sales Tax Rate
41.01	Raw hides and skins (fresh, salted, dried pickled or limed), whether or not split, including sheep-skins in the wool	Free
41.02/08	Leather (including chamois-dressed leather parchment-dressed leather, patent and imitation patent leather and metallised leather	40%
41.09	Parings and other waste, of leather of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather; leather dust, powder and flour	Free
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	40%

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS: TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal:	
	A. If sales tax has been paid on materials	Free
	B. Other	40%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
42.02	Travel goods (for example, trunks, suit-case hat-boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard of textile fabric:	40%
42.03	Articles of apparel and clothing accessories of leather or of composition leather:	40%
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes	Free
42.05	Other articles of leather or of composition leather:	40%
42.06	**Articles** made from gut (other than silk-worm gut), from gold beater's skin, from bladders or from tendons:	
	A. Of a kind used in machinery (for example, betting and belt lacing)	Free
	B. Other	40%

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
43.01	Raw furskins	*Free*
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms, pieces or cuttings of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)..	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
43.03/04	Articles of furskin; artificial fur and articles made thereof:	
	A. Articles and accessories for use in industrial machinery or appliances	Free
	B. Boxing gloves	50%
	C. Garments -(for example, coats, capes, jackets)	50%
	D. Other	50%

SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles of Cork; Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork

CHAPTER 44

WOOD AND ARTICLES OF WOOD: WOOD CHARCOAL

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
44.01	Fuel wood, in logs, in billets, in twigs or in faggots, wood waste, including saw dust	Free
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	Free
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down	Free
44.04	Wood, roughly squared or half-squared, but not further manufactured	Free
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimeters	**Free**
44.06	Wood paving blocks:	
	A. If sales tax has been paid on materials	**Free**
	B. Other	**Free**

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
44.07	Railway or tramway sleepers of wood	Free
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood of which at least one principal surface has been cylindrically sawn, not further prepared than sawn	Free
44.09	Hoop wood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	Free
44.10	Wooden sticks, roughly timed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips golf-club shafts, umbrella handles, tool handles or the like	Free
44.11	Drawn wood; match splints) wooden pegs or pins for footwear	Free
44.12	Wood wool and wood flour	Free
44.13	Wood (including blocks, strips and friezes for parquest or wood block flooring, not assembled), plane, tongued, grooved, rebated, chanifered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	Free
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimeters; veneer sheets and sheets for plywood, of a thickness not exceeding five millimeters	Free
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); in laid wood and wood marquetry	Free
44.16	Cellular wood panels, whether or not faced with base metal	Free
44.17	"Improved" wood, in sheets, blocks or the like	Free
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances in sheets, blocks or the like	Free
44.19	Wooden beadings and including moulded skirting and other moulded boards	Free
44.20	Wooden pictures frames, photograph frames miffor frames and the like	Free
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, assembled, unassembled or partly assembled:	
	A. Tea chests	Free
	B. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves, falling within heading No. 44.08	Free
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquest flooring panels	Free
44.24	Household utensils of wood	Free
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:	
	A. Brooms and brush bodies and handles, boot and shoe trees	Free
	B. Other	Free
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	Free
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruits bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:	
	A. Beads and necklaces of beads	Free
	B. Other	Free
44.28	Other articles of wood:	
	A. Beehives, hen-coops and similar wooden appliances for dairy and agricultural purposes, and parts thereof	Free
	B. Coffins	Free
	C. Other	Free

SECTION X

Paper-making Material; Paper and paperboard and Articles thereof-

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	I-PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS	
48.01	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:	
	A. Paper:	
	(1) Cigarette	25%
	(2) Newsprint in Rolls	25%
	(3) For the manufacture of corrugated paper board	25%
	B. Paperboard	25%
	C. Cellulose wadding: ~	
	(1) Bleached, for the_ manufacture of sanitary towels	25%
	(2) other	25%
48.02	Hand-made paper and paperboard	25%
48.03	parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	25%
48.04	Composite paper or . paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced in rolls or sheets	25%
48.05	Paper and paperboard, corrugated (with or without fiat surface sheets) creped, crinkled embossed or perforated in rolls or sheets	25%
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	25%
48.07	Paper and paperboard, impregnated, coated, surface-coloured surface decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets	25%
48.08	Filter blocks, slabs and plates, of paper pulp	25%
48.09	Building board of wood Pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	11-PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	25%
48.11	Wallpaper and lincrusta; window transparencies of paper	25%
48.12	Floor covering prepared on a base of paper or paperboard, whether or not cut to size, with or without a coating of linoleum compound:	25%
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes:	25%
48-14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards, boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery:	
	A. Envelopes	25%
	B. Other	25%
48.15	Other paper and paperboard, cut to size or shape	25%
48-16	Boxes, bags and other packing containers of paper or paperboard:	25%
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like:	25%
48.18	Registers, exercise books, note-books, memorandurn blocks, order books, receipt books, diaries, blotting pads, binders (loose-leaf or other), file covers, and other stationery of paper or paperboard; sample and other album and book covers, of paper or paperboard	25%
48.19	Paper or paperboard labels, whether or not printed or gummed	25%
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	Free
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:	
	A. Moulded sheets for packing eggs	Free
	B. Other	25%

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY, MANUSCRIPTS, TYPESCRIPTS AND PLANS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
49.01	Printed books, booklets, brochures, pamphlets and leaflets	Free
49.02	Newspapers, journals and periodicals, whether or not illustrated:	
	A. Old newspapers for use as wrapping materials	25%
	B, Other	Free
49.03	Children's picture books and painting books	Free
49.04	**Music, printed or in manuscript, whether or not bound** or illustrated	Free
49.05	**Maps and hydrographic and similar charts of all kinds,** including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitized paper; manuscripts and typescripts	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stapip-impressed paper; bank-notes stock, share and bond certificates and similar documents of title; cheque books:	
	A. Cheque books and cheques	Free
	B. Other	Free
49.08	Transfers (Decalcomanias)	25%
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:	25%
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks:	25%
49.11	Other printed matter, including printed pictures and photographs:	
	A. Trade advertising material, the following:	
	Catalogues, price lists, show cards, brochures, leaflets, photographs, and pamphlets advertising goods grown or produced, or services to be supplied from, outside East Africa	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	B. Instructional charts and diagrams	*25%*
	C. Photographs having only a personal or sentimental value to the importer and not intended for sale	25%
	D. Other:	25%

SECTION XI

Textiles and Textile Articles

CHAPTER 50

SILK AND WASTE SILK

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	100%
50.04/08	Silk yarn spun from noil silk or from other waste silk; silk-worm gut; imitation catgut or silk	100%
50.09/10	Woven fabrics of silk or of noil silk or of other waste silk	125%

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
51.01103	Yam of man-made fibres (continuous), monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials:	
	A. Rayon	50%
	B. Other fibres:-,	
	(i) For the manufacture of twine for fishnets	Free
	(ii) Other	125%
51.04	Woven fabrics of man-made fibres (continuous) including woven fabrics of monofil or strip of heading No. 51.01/03:	
	A. Rayon	100%
	B. Other Fibres	125%

CHAPTER 52

METALISED TEXTILES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
52.01	Metallised yam, being textile yarn spun with metal or covered with metal by any process	50%
52.02	Woven fabrics of metal thread ox of metallised yam, of a kind used in articles of apparel, as furnishing fabrics or the like	75%

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair, whether or not pulled or garnetted (including pulled or garnetted rags)	Free
53.06/10	Yam of sheep's or lambs wool, of horsehair or of other animal hair	100%
53.11/13	Woven fabrics of sheeps' or lambs' Wool, of horsehair or of other animal hair	125%

CHAPTER 54

FLAX AND RAMIE

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
54.01/02	Flax and ramie, raw or processed but not spun flax tow, ramie noils and waste of flax or of ramie (including pulled or gametted rags)	Free
54.03/04	Flax or ramie yarn	100%
54.05	Woven fabrics of flax or of ramie:	
	A. Canvas ,	25%
	B. other	125%

CHAPTER 55

COTTON

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
55.01/02	Cotton, not carded or combed; cotton linters	Free
55.03104	Cotton waste (including pulled or garnetted rags) not carded or combed; cotton carded or combed	Free
55.05106	Cotton yarn	50%
55.07/09	Woven fabrics of Cotton:	
	A. Gray and Unbleached	50%
	B. Gauze:	
	(1) For the Manufacture of bandages falling under tariff No. 30.04	Free
	(2) Other	100%
	C. Canvas:	
	(1) Locally Manufactured:	
	(a) Heavy duty (for making tents, tarpaulins and the like), shoe uppers canvas, and tyre Cord fabrics	25%
	,(b) Other	25%
55.07/09	(2) Imported Canvas	25%
	D. Kitenge and Khanga and the like in the piece	100%
	E. Drills, Twills and linen:	
	(1) For making school uniforms	25%
	(2) Other	100%
	F. Other:	100%

. CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or gametted rags), of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow:	
	A. Cellulose Acetate cigarette filter tow	Free
	B. Other	Free
56.05/06	Yam of man-made fibres (discontinuous or waste):	
	A. Rayon	50%
	B. Other Fibres	100%

Tariff No.	Tariff Heading	Sales Tax Rate
56.07	Woven fabrics of man-made fibres (discontinuous or waste):	
	A. Rayon	100%
	B. Other Fibres	125%

CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS: PAPER YARN AND WOVEN FABRICS OF PAPER YARN

57.01/04	True hemp *(Cannabis satica)*, Manila hemp (abaca) (Musa textiles), jute and other vegetable textile fibres, raw or processed but not spun; tow and waste of such fibres (including pulled or garnetted rags or ropes):	
	A. Jute fibres	Free
	B. Other	Free
57.05/08	Yarn of hemp, of jute or of other vegetable textile fibres; paper yarn	50%
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres; woven fabrics of paper yam:	
	A. Hessian and sacking (not including matting)	Free
	B. Other	100%

CHAPTER 58

CARPETS, MATS MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS; NARROW FABRICS; RIMMINGS; TULLE AND OTHER NET FABRICS; LACE, EMBROIDERY

Tariff No.	Tariff Heading	Sales Tax Rate
58.01	Carpets, carpeting and rugs, knotted (made up or not):	
	A. Of sisal, coir, coconut fibre cotton or rayon ...	50%
	B. Of other fibres	100%
58.02	Other carpets, carpeting, rugs, mate and matting, and "Krlem", "Schumacks" and "Karamanies" rugs and the like (made up or not):	
	A. Of sisal, coir coconut fibre, cotton or rayon	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	B. Of other fibres	100%
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	100%
58.04	Woven pile fabrics and chenille fabrics (other than terry toweling or similar ferry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05)	
	A. Cotton	100%
	B. Rayon	100%
	C. Other fibres	125%
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods, falling within heading No. 58.06	100%
58.06	Woven labels, badges and the like, not embroidered, in piece, in strips or cut to shape or size	100%
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yam heading No. 52.01 and gimped horsehair yam); braids and ornamental trimmings in the piece; tassels, pompons and the like	75%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:	
	A. White, of a kind suitable for use as mosquito and sanfly netting	25%
	B. Other	100%
58.09/10	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured: hand or mechanically made lace or embroidery, in the piece, in strips or in motifs:	
	A. Of cotton or rayon	100%
	B. Of other fibres	125%

CHAPTER 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
59.01	Wadding and articles of wadding; textile flock and dust and mill neps	Free
59.02	Felt and articles of felt, whether or not impregnated or coated:	
	A. Felt	75%
	B. Articles:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	75%
59.03	Bonded fabrics; similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:	
	A. Fabrics	75%
	B. Articles	
	(1) if sales tax has been paid on materials	Free
	(2) Other	75%
59.04	Twine, cordage, ropes and cables, plaited or not	Free
59.05	Nets and netting made of twine, cordage or rope, and made-up fishing-nets of yam, twine, cordage or rope:	
59.05 (contd).	A. Fishing-nets and netting:	
	(1) Knotted gill fishing-nets of two-ply to fifteen-ply, of stretched mashes 1.27, to 12-7cm, manufactured from man-made multi-filament fibres	Free
	(2) Other	Free
	B. Fruit tree and seed-bed netting	Free
	C. Other	75%
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabric:	
	A. Loading slings	Free
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
59.07	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:	
	A. Bookbinding fabric	25%
	B. Other	50%
59.08	Textile fabrics, impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	50%
59.09	Textile fabrics coated or impregnated with oil or preparations with basis of drying oil	50%
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	25%
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods:	
	A. Electrical insulating tape	25%
	B. Other	75%
59.12	Textile fabrics otherwise impregnated, coated, covered or laminated: painted canvas being theatrical scenery, studio back cloths or the like	75%
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile combined with/ rubber threads	75%
59.14	Wicks, of woven plaited or knitted textile materials, for lamps, stoves, lighters, candies and the like; tubular knitted gas-mantle fabric and incandescent gas mantles:	
	A. Wicks for lighters	50%
	B. Other	50%
59.15	Textile hose piping and similar tubing, with or without lining, Armour or accessories of other materials	Free
59-16	Transmission,, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	Free
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	A. Fabrics	*75%*
	B. Articles:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	*50%*

CHAPTER 60

KNITTED AND CROCHETED GOODS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
60.01	Knitted or crocheted fabrics, not elastic or rubberised:	
	A. Of cotton or rayon	100%
	B. Of other fibres	*125%*
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:	
	A. If a sales tax has been paid on materials	Free
	B. Other:	
	(1) Of cotton or rayon	*50%*
	(2) Of other fibres	75%
60.03	Stockings, understocking, socks, ankle, socks, sockets and the like, knitted or crocheted, not elastic nor rubberised:	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(1) Of cotton or rayon	50%
	(2) Of other fibres	75%
60.04	Under garments, knitted or crocheted, not elastic or rubberised:	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(1) Of cotton or rayon	50%
	(2) Of other fibres	75%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
60.05	Outer garments, and other articles, knitted or crocheted, not elastic or rubberised:	
	A. Articles of apparel:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	75%
	B. Other:	
	(1) Blankets:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	75%
	(2) Other:	
	(a) If sales tax has been paid on materials	Free
	(b) Other:	
	(i) Of cotton or rayon	50%
	(ii) Of other fibres	75%
60.06	Knitted or crocheted fabric and articles thereof elastic or rubberised (including elastic kneecaps and elastic Stockings):	
	A. Fabric:	
	(1) Of cotton or rayon	100%
	(2) Of other fibres	125%
	B. Articles of apparel:	
	(1) Stockings and hose:	
	(a) If sales tax has been paid on materials	Free
	(b) Other:	
	(i) Of cotton or rayon	50%
	00 Of other fibres	75%
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	75%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
60.06 (contd)	C. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	75%

CHAPTER 61

ARTICLES OF APPREAL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
61.01	Men's and boy's outer garments:	
	A. Diving suits other than sports clothing:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	75%
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	75%
61.02	Women's, girls' and infant's outer garments:	
	A. Saris, khanga and the like:	
	(1) Of cotton:	
	(a) If sales tax has been paid on materials	Free
	(b) Other (Khanga, Kitenge)	100% plus 20/- **per pair**
	(2) Of rayon:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	100%
	(3) Of other fibres:	
	(a) If sales tax has been paid on materials	Free
	(b) Other (Khanga, Kitenge)	100% plus 20/- per pair

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
61.02 (contd).	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) Of other fibres	100%
61.03	Men's and boy's undergarments, including collars, Shirt fronts and cuffs:	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(1) Of cotton or rayon	50%
	(2) Of other fibres	75%
61.04	Women's girl's and infants' undergarments:	
	A. Baby napkins	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(1) Of cotton or rayon	50%
	(2) Of other fibres	75%
61.05	Handkerchiefs:	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(1) Of cotton or rayon	50%
	(2) Of other fibres	75%
61.06	Shawls, scarves, mufflers, mantillas, veils and the like:	
	A. Of cotton:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	75%
	B. Of rayon:	
	(1) If sales tax has paid on materials	Free
	(2) Other	75%
	C. Of other fibres:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	75%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
61.07	Ties, bow ties and cravats:	
	A. If sales tax has been paid on materials	Free
	B. Other	75%
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls garments:	
	A. If sales tax has been on materials	Free
	B. Other:	
	(1) of cotton or rayon	50%
	(2) Of the fibres	75%
61.09	Corsets, corset belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic	
	A. If sales tax has been paid on materials	Free
	B. Other:	
	(a) of cotton or rayon	50%
	(b) Of other fibres	75%
61.10	Gloves, mittens, mitts, stockings, socks and sockets, not being knitted or crocheted goods:	
	A. Stockings, socks and sockets:	
	(1) If sales tax has been paid on materials	Free
	(2) Other:	
	(a) Of cotton or rayon	50%
	(b) of other fibres	75%
	B. Other:	
	(1) if sales tax has been paid on materials	Free
	(2) Other:	
	(a) of cotton or rayon	50%
	(b) Of other fibres	75%
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs and sleeve protectors, Pockets):	
	A. if sales tax has been paid on materials	Free
	B. Other:	
	(a) of cotton or rayon	50%
	(b) Of other fibres	75%

CHAPTER 62

OTHER MADE-UP TEXTILE ARTICLES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
62.01	**Traveling rugs and blankets:**	
	A. Of cotton or rayon	50%
	B. Of other fibres:	
	(1) Where the c.i.f. or ex factory price exclusive of the sales tax does not exceed Shs. 501- per blanket or rug	50%
	(2) Others	75%
62-02	Bed-linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:	
	A. Bedsheets, bedspreads, curtains, tablecloths, glass cloths and towels:	
	(1) Cotton, gray and unbleached:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	75%
	(2) Cotton, other:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	75%
	(3) Of rayon:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	75%
	(4) Of other fibres:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	100%
	B. Mosquito and sand fly nets:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	50%
	C. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	
	(a) Of cotton or rayon	75%
	(b) Of other fibres	100%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
62.03	Sacks and bags, of a kind used for the packing of goods	Free
62.04	Tarpaulins, sails, wanings, sun blinds, tents and camping goods:	
	A. if sales tax has been paid on materials	Free
	B. Other	50%
62.05	Other made-up textile articles (including dress patterns):	
	A. Surgeons face masks	Free
	B. Other:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	75%

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAG

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles failing within heading Nos. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:	
	A. If sales tax has been paid on the materials or article when new	Free
	B. Other	75%
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles of twine, cordage, rope or cables:	
	A New rags	50%
	B. Other	50%

SECTION XII

Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-Crops and parts thereof; Prepared Feathers and Articles made therewith; Artificial Flowers; Articles of Human Hair, Fans.

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
64.01/04	Footwear:	
	A. Shoes having rubber or rope soles and uppers of cotton fabric:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	25%
	B. Other:	
	(1) If made wholly of rubber or plastic:	
	(a) If sales tax has been paid on materials	Free
	(b) Other	25%
	(2) Other:	25%
	(a) If sales tax has been paid on materials	**Free**
	(b) Other	25%
64.05	Part of footwear (including uppers, in soles and screw-on heels) of any material except metal:	
	A. Uppers of leather, complete or semi-manufactured:	
	(1) If sales tax has been paid on materials	Free
	(2) Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
64.05 **(contd.)**	B. Other	
	(1) If made wholly of rubber or plastic:	
	(a) If sales tax has been paid on materials	**Free**
	(b) Other	25%
	(2) Other	
	(4 If sales tax has been paid on materials	Free
	(b Other	25%
64.06	Gaiters, spats, leggings, pattees, cricket pads, shin-guards and similar articles, and parts thereof:	
	A. If sales tax has been paid on materials	Free
	B. Other	25%

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	50%
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor made with brims	50%
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed:	
	A. If sales tax has been paid on materials	Free
	B. Other	50%
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:	
	A. If sales tax has been paid on materials	Free
	B. Other	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
65.05	Hats and other headgear (including hair nets, knitted or crocheted, or made up from lace, felt of other textile fabric in the piece (but not from strips), whether or not lined or trimmed:	
	A. If sales tax has been paid on materials	Free
	B. Other	50%
65.06	Other headgear, whether or not lined or dreamed:	
	A. If sales tax has been paid on materials	Free
	B. Other	50%
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear:	
	A. If sales tax has been on materials	Free
	B - Other	50%

CHAPTER 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	50%
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	Free
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66-01 or 66.02:	
	A. Falling within heading 66.01	50%
	B. Falling within heading 66.02	Free

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR: FANS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers down, and articles thereof (other than goods falling within heading No . 05-07 and worked quills and scapes)	Free
67.02	Artificial flowers, foliage or fruit and parts thereof articles made of artificial flowers, foliage or fruit	75%
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	100%
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	100%
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles there for and parts of such frames and handles, of any material	25%

SECTION X111

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of similar materials; Ceramic products; Glass and Glassware

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
68.11	Terrazzo tiles	25%
68.12	Articles of asbestos cement of cellulose fibre cement or the like	25%
68.13	Fabricated asbestos and articles thereof	25%
68.44	Friction materials:	
	(a) Brakelinings for motor vehicles	50%
	(b) Other	50%

CHAPTER 69

CERAMIC PRODUCTS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	1-HEAT-INSULATING AND REFRACTORY GOODS	
69.01	Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossile meals or of similar siliceous earths (for example, kieseiguhr, tripolite or diatomite)	Free
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	Free
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	11-OTHER CERAMIC PRODUCTS	
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like)	Free
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices, and other constructional goods, including architectural ornaments	Free
69.06	Piping, conduits and guttering (including angles, bends and similar fittings):	
	A. Guttering	Free
	B. Rain water pipes	Free
	C. Other	Free
69.07	Unglazed-. sets, flags and paving, hearth and wall tiles	25%
69.08	Glazed sets, flags and paving, hearth and wall tiles	25%
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:	
	A. industrial or specialized for laboratory or agricultural use	Free
	B. Other	Free
69.10	Sinks, wash-basins, bidets, water-closet pans, urinals, baths and like sanitary fittings	25%
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)	25%
69.12	Tableware and other articles of a kind commonly use for domestic or toilet purposes, of other kinds of pottery	25%
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture	50%
69.14	Other Articles:	
	A. Door and window fittings	25%
	B. Other	25%

CHAPTER 70

GLASS AND GLASSWARE

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
70.01	Waste glass (cullet); glass in the mass (excluding optical glass)	Free
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes,	Free
70.03	Glass in balls, roads and tubes, unworked (not being optical glass):	
	A. Solid glass balls	Free
	B. Other	Free
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles ...	25%
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	25%
70.06	Cast, rolled, down or blown glass (including flashed or wired glass), in rectangles, surface-ground or polished, but not further worked	25%
70.07	Cast, rolled, down or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked for example, edge worked on engraved), whether or not surface-ground or polished, multiple-walled insulating glass; leaded lights and the like	25%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	25%
70.09	Glass mirrors (including rear-view mirrors unframed, framed or backed	50%
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glam, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	Free
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	Free
70.12	Glass inners for vacuum flasks or for other vacuum, vessels, and blanks therefor	25%
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration or for similar uses	25%
70.14	Illuminating glassware, signaling glassware and optical elements of glass, not optically worked nor of optical glass:	
	A. Chimneys for lamps and lanterns	25%
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	25%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building multicenular glass in blocks, slabs, plates, panels and similar forms	25%
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampules:	
	A. Laboratory glassware	Free
	B. Ampules for pharmaceutical Products	Free
	C. Other	Free
70.18	Optical glass and elements of optical glass other than optically worked elements; blanks for corrective spectacles lenses	Free
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballatin):	
	A. imitation pearls, imitation precious and senu-precious stones; beads	75%
	B. Other	75%
70.20	Glass fibre (including wool), yarns, fabrics and articles made therefrom:	
	A. Curtain or furnishing fabric	75%
	B. Other:	
	(1) Yarn and fibre	50%
	(2) Other	50%
70.21	other articles of glass:	
	A. Floats for fishing-nets	Free
	B. Articles of a kind used in industry or agriculture	25%
	C. Other	25%

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof-, Imitation Jewellery; Coin.

CHAPTER 71

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, METALS, ROLLED PRECIOUS METALS, AND ARTICLES PRECIOUS THEREOF: IMITATION JEWELLERY

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	I-PEARLS AND SEMI-PRECIOUS STONES	
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	100%
71.02	Precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):	
	A. Precious	100%
	B. Semi-Precious	100%
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport	100%
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	100%
	II-PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNVIROUGHT, UNWORKED OR SEMI-MANUFACTURED	
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi manufactured	100%
71.06	Rolled silver, unworked or semi-manufactured	100%
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured	100%
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured	100%
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured	**100%**
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	104%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal	100%
	111-JEWELLERY, GOLDSMITHS' AND SILVER-SMITHS' WARES AND OTHER ARTICLES	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal:	
	A. If sales tax paid on metal	Free
	B. Other	100%
71.13	Articles of goldsmiths' or silversmiths' wares and part thereof, of precious metal or rolled precious metal, other than goods failing within heading No. 71.12:	
	A. If sales tax paid on metal	Free
	B. Other	100%
71.14	Other articles of precious metal or rolled precious metal:	
	A. Articles for technical or laboratory use including false teeth	Free
	B. Other:	
	(1) If sales tax paid on metal	Free
	(2) Other .	100%
71.15	Articles consisting of, or incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed):	
	A. If sales tax paid on stones	Free
	B. Other	100%
71.16	Imitation jewellery;	
	A. Beads and necklaces of beads	75%
	B. Other	75%

SECTION XV

Base Metals and Articles of Base Metal.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	Free
73.02	Ferro-alloys	Free
73.03	Waste and scrap metal of iron or steel	Free
73.04	Shot and angular grit, of iron or steel, whether	Free
	or not graded; wire pellets of iron or steel	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
73.05	Iron or steel powders; sponge iron or steel	Free
73.06	Puddled bars and pilings; ingots, blocks, limps and similar forms, of iron or steel	Free
73.07	Blooms, billets, slabs and sheet bars (including tin plated bars), of iron or steel; pieces roughly shaped by forging, of iron or steel	Free
73.08	Iron or steel coils for re-rolling	Free
73.09	Universal plates of iron or steel	Free
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forge, extruded, cold-formed or cold-finished (including precious-made); hollow mining drill steel:	
	A. Bars and rods (including wire rod):	
	(1) Round, of a diameter of 6mm to 3.8cm:	
	(a) Where the value per ton is Shs. 700 or more	Free
	(b) Where the value per ton is less than Shs. 700	Free
	(2) Of square cross section of thickness 6mm to 4. 1cm	Free
	(3) Flat of width 1.3cm to 12.7cm and of a thickness not exceeding 1.9cm	Free
	(4) Other	Free
	B. Other	Free
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled punched, or made from assembled elements:	
	A. Angles of a side width from 2.5cm by 2.5cm to 5.7cm by 5.7cm	Free
	B. Other	Free
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled:	
	A. Of a thickness of 0.355mm or less	Free
	B. Of a thickness exceeding 0.355:	
	(1) Of a width not exceeding 5cm	Free
	(2) Other	Free
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:	
	A. Corrugated:	
	(1) Of a thickness of 0.355 or less	Free
	(2) Of a thickness exceeding 0.355	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
73.13 (contd.)	B. Flat, galvanized:	
	(1) Of a thickness of 0.355 mm or less	Free
	(2) Of a thickness exceeding 0.355 mm	Free
	C. Flat, uncoated:	
	(1) Of a thickness of 0.355 mm or less	Free
	(2) Of a thickness exceeding 0.355 mm	Free
	D. Enameled, printed, lithographed, embossed or lacquered	25%
	E. Other	Free
73.14	Iron or steel wire, whether or not coated but not insulated	Free
73.15	Alloy steel and high carbon steel in the forms mentioned in heading Nos. 73.06 to 73.14	Free
73.16	Railways and tramway track construction material of iron or steel, the following: rails check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed plates, ties and other material specialized for joining or fixing rails	Free
73.17	Tubes and pipes, of cast iron:	
	A. Rainwater pipes	Free
	B. Other	Free
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits	Free
73.19	High pressure hydro-electric conduits of steel, whether or not reinforced	Free
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel:	
	A. Plain and inspection bends of sizes 5 centimeters to 10 centimeters; joints of sizes to 5 centimeters; sockets with or 10 centimeters; without ear-hole of sizes 5 P-traps of size 10 centimeters galley traps of size 2.75 centimeter	Free
	B. Other	Free
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice-masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip rods, angles shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	A. Fabricated girders and fabricated steel-work	Free
	B Window frames, door frames and doors	25%
	C. Other	Free
73.22	Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 liters, whether or not lined or heat-insulated; but not fitted with mechanical or thermal equipment:	
	A. Of stainless steel of a thickness not exceeding 6 mm and designed for an operating pressure of less than 7kg. per square centimeter	Free
	B. Other	Free
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods	Free
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	Free
73.25	Stranded wire, able, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	Free
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely, twisted double wire, of kinds used for fencing, of iron or steel	Free
73.27	Gauze, cloth, grill, netting fencing reinforcing fabric and similar materials, of iron or steel wire:	
	A. Wire grill	25%
	B. Other	25%
73.28	Expanded metal, of iron or steel	25%
73.29	Chain and parts thereof, iron or steel:	
	A. Industrial	Free
	B. Bicycle chains	25%
	C. Other	25%
73.30	Anchors and grapnels and parts thereof, of iron or steel	Free
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper	Free

Tariff No.	Tariff Heading	Sales Tax Rate
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings) of iron or steel; rivets, cotters, cotter-pins washers and spring washers, of iron or steel:	
	A. Black steel bolts, nuts and washers	Free
	B. Wood screws	Free
	C. Other	Free
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks	Free
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling clips, of iron or steel	25%
73.35	Springs and leaves for springs, of iron or steel:	
	A. Motor vehicle parts	50%
	B. Other	50%
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges coolers, grates, fires and other space heaters, gas rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel:	
	A. Portable oil burning pressure stoves:	
	(1) Complete if sales tax paid on parts	50%
	(2) Parts thereof	50%
	B. Other	50%
73.37	**Boilers** (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	25%
73.38	Articles of a kind commonly used for domestic purposes, builder's sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:	
	A. Enamel hollow-ware:	
	(1) Cups. mugs, plates, trays and saucers:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	(a) Of a diameter not exceeding 7 cms ...	*25%*
	(b) Of a diameter exceeding 7 cms but not exceeding 10 cms	*25%*
	(c) Of a diameter exceeding 10 cms	*25%*
	(2) Basins bowls and dishes:	
	(a) Of a diameter not exceeding 16 cms	*25%*
	(b) Of a diameter exceeding 16 cms, but not exceeding 22 cms	*25%*
	(c) Of a diameter exceeding 22 cms	*25%*
	(3) Stew pans, saucepans and casseroles	*25%*
	(4) Other	*25%*
	B. Lavatory basins, sinks, water-closets, urinals, baths and similar builders sanitary and lavatory appliances	*25%*
	C. Sanitary buckets, sanitary pails, dustbins and similar appliances for the collection and disposal of refuse	*25%*
	D. Other	*25%*
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel ...	*25%*
73.40	**Other** articles of iron or steel:	
	A. Inspection traps, gratings drain covers and similar castings for sewage, water systems and the like	Free
	B. Manhole covers of weights 25 kg. to 200kg	Free
	C. Guttering and gutter spouts	Free
	D. Balls for use in grinding and crushing mills	Free
	E. Metallurgical pots and crucibles not fitted with mechanical or thermal equipment supports or chaplets for foundry moulding cores	Free
	F. Iron and steel fittings for electric wiring such as stays, clips, brackets and the like; suspension or connecting devices for insulator chains	Free
	G. Fencing posts, strainers, winders, turn buckles and similar fittings or fasteners	Free
	H. Forged hooks of a kind used with cranes, hoists and winches	Free
	I. Road studs	Free
	J. Fire hose	Free
	K. Hangers, stays and similar supports for fixing piping and tubing	Free
	L. Traps and snares fort he destruction of pests	Free

Tariff No.	Tariff Heading	Sales Tax Rate
73.40 **(contd.)**	M. Tanks, vats and similar vessels:	
	(1) Of a capacity of 136 liters, or more and designed for an operating pressure of less than 7 kg. per sq. centimeters, of stain-less steel:	
	(a) Of a thickness not exceeding 6 mm ...	Free
	(b) Of a thickness exceeding 6 mm	Free
	(2) Other	Free
	N. Other	25%

CHAPTER 74

COPPER AND ARTICLES THEREOF

Tariff No.	Tariff Heading	Sales Tax Rate
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	Free
74.02	Master alloys	Free
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:	
	A. Cooper wire	Free
	B. Other	Free
74.04	Wroughts plates, sheets and strip, of copper:	
	A. Enameled, printed, lithographed, embossed or lacquered	25%
	B. Other	25%
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (exclu-ding any backing) not exceeding 0. 15 mm	25%
74.06	Copper powders and flakes	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper	Free
74.08	Tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	Free
74.09	Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Free
74.10	Stranded wire, cables, cordage, ropes, plaited hands and the like, of copper wire, but excluding insulated electric wires and cables	Free
74.11	Gauze, cloth, grill netting, fencing reinforcing fabric and similar materials (including endless bands), copper wire	Free
74.12	Expanded metal, of copper	Free
74.13	Chain and parts thereof, of copper	**Free**
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	Free
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hoods and screw rings), of copper; rivets, cotters, cotter-pins washers and spring washers, of copper:	
	A. Wood screws	Free
	B. Other	Free
74.16	Springs, of copper	25%
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper:	
	A. Portable oil burning pressure stoves: -	
	(1) Complete sales tax paid on parts	Free
	(2) Complete-Other	50%
	(3) Parts thereof	50%
	B. Other	50%
74.18	Other articles kind commonly used for domestic purposes, builders sanitary ware for indoor use, and parts of such articles and ware, of copper:	
	A. Builders' sanitary ware for indoor use and parts of such articles and ware of copper	25%
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
74.19	Other articles of copper:	
	A. Tanks, vats or similar vessels	25%
	13. other	25%

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
75.01	Nickel mattes, nickel spies and other intermediate products of nickel metallurgy; unwrought nickel excluding electro-plating anodes); nickel waste and scrap	Free
75.02	Wrought bars, rods, angles, shapes and section, of nickel, nickel wire	Free
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes	Free
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nicked	Free
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	Free
75.06	other articles of nickel:	
	A ~ Of a kind used for domestic purpose	30%
	B. Other	30%

CHAPTER 76

ALUMINUM AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
76.01	Unwrought aluminum; aluminum. waste and scrap	Free
76.02	Wrought bars, rods, angles, shapes and sections of aluminum; aluminum wire	Free

Tariff No.	Tariff Heading	Sales Tax Rate
76,03	Wrought plates, sheets and strip, of aluminum:	
	A. Corrugated:	
	(1) Of a thickness of 355 mm or less	Free
	(2) OF a thickness exceeding 355 mm	Free
	B. Flat, including circles and coils, of a thickness less than 7mm	
	(i) Circles	25%
	(ii) Other	Free
	C. Enameled, printed, lithographed, embossed or lacquered	25%
	D. Other	Free
76.04	Aluminum foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20mm	25%
76.05	Aluminum Powders and flakes	Free
76.06	Tubes and Pipes and blanks therefor, of aluminum; hollow bars of aluminum	Free
76.07	Tube and Pipe, fittings (for example, joints, elbows, sockets and flanges), of aluminum	Free
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangers and other buildings, bridges and bridge-section, towers, lattice masts, roofs, roofing frame-works, door and window frames, balustrades, Pillars and columns) of aluminum; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminum:	
	A. Fabricated girders and fabricated constructional metalwork	Free
	B. Window frames, door frames and doors	25%
	C. Other	Free
76.09	Reservoirs, tanks, vats and similar containers, for any material, of aluminum, of a capacity exceeding 300 liters, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	
	A. Of a thickness and exceeding 1.9 cm and designed for an operating pressure of less than 7 kg per square centimeter	Free
	B. Other	Free
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminum, of a description commonly used for the conveyance or packing Of goods	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
76.11	Compressed gas cylinders and similar pressure containers, of aluminum	**Free**
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminum wire, but excluding insulated electric wires and cables	Free
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminum wire	Free
76.14	Expanded metal, of aluminum	25%
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminum:	
	A. Sanitary ware	25%
	B. Other	25%
76.16	Other articles of aluminum:	
	A. Nuts, bolts, washers, rivets cotter pins split pins and screws (other than wood screws)	Free
76.16	B. Tanks, vats and similar vessels:	
	(1) Of a capacity of 136 liters or more and designed for an operating pressure of less than 7 kg. per sq. centimeter	
	(a) Of a thickness not exceeding 6 mm ...	25%
	(b) Of a thickness exceeding 6 mm	25%
	(2) Other	Free
	C. Other	25%

CHAPTER 78

LEAD AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap	Free
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire	Free
78.03	Wrought plates, sheets and strip, of lead	Free
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 grammes per square meter; lead powders and flakes	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	Free
78.06	Other articles of lead:	
	A. Containers and tubes	Free
	B - Lead fibres or strands for packing or lagging	Free
	C. Other	**25%**

CHAPTER 79

ZINC AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
79.01	Unwrought zinc; zinc waste and scrap	Free
79.02	Wrought bars, rods, angles, shapes and sections of zinc; zinc wire	**Free**
79.03	Wrought plates, sheets and strip, of zinc; zinc foil zinc powders and flakes	Free
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bar, and tube and pipe fittings) for example, joints, elbows, sockets and flanges), of zinc:	
	A. Rain water pipes	Free
	B. Other	Free
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	Free
79.06	Other articles of zinc:	
	A. Of a kind used for domestic purposes	25%
	B. Other	Free

CHAPTER 80

TIN AND ARTICLES THEREOF

Tariff No.	*Tariff Heading*	*sales Tax Rate*
80.01	Unwrought tin; tin waste and scrap	Free
80.02	Wrought bars; rods angles shapes and sections, of tin; tin wire	Free
80.03	Wrought plates, sheets and strip, Of tin	Free
80.04	Tin foil (whether or not embossed cut to shape perforated, coated, printed, or backet with paper, or other reinforcing material), of a weight (excluding any backing) not exceeding one kilogram per square meter tin powders and flakes	Free
80.05	Tubes and pipes and blanks therefor, of tin; hallow bars, and tube and pipe fittings (for example, joints elbows, sockets and flanges), of tin	Free
80.06	other articles of tin:	
	A - of a kind used for domestic purposes	25%
	B - other	Free
82.07	Tool-tips and plates, sticks and the like for too-tips, unmounted, on sistered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	Free
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg. and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	50%
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:	
	A. Knives of a kind used in industry or agri-	Free
	culture	25%
	B. other	25%
82.10	Knife blades	
82.11	**Razors** and razor blades (including razor blade blanks, whether or not in strips)	25%
	A. Razor blades, including disposable razors	25%
	B. other	
82.12	scissors (including tailors shears), and blades therefor	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)	25%
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware	25%
82.15	Handles of base metal for article falling within heading Nos. 82.09, 82.13 or 82.14	25%

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for hand-bags, trunks and the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal:	
	A. Padlocks and keys therefor	**25%**
	B. Road motor vehicle parts	25%
	C. Other	25%
83.02	Base metal fittings mounting of a kind suitable for furniture, doors, staircases, windows, blinds, couch-work, saddlery, trunks, caskets and the like (including automatic door closer); base metal hat-racks, hat-pegs, brackets and the like:	
	A. Hingers	50%
	B. Door and window fittings	50%
	C. Road motor vehicle parts	50%
	D. Other	25%
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-rooms doors, and cash and deed boxes and the like of base metal	50%
83.04	Filling cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	25%

Tariff No.	Tariff Heading	Sales Tax Rate
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags and similar stationery goods, of base metal	25%
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	50%
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (ixclusing switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85, except heading No. 95.22)-.	
	A. Street lamps other than street lighting equipment imported solely for use by a local authority	25%
	B. Locomotive and railway rolling-stock lanterns	Free
	C. Hurricane lamps 'of a type which bum oil by means of a wick:	
	(1) Of a height not exceeding 30 centimeters excluding the carrying handle	25%
	(2) Of a height exceeding 30 centimeters excluding the carrying handle	25%
	D. Other	25%
83.08	Flexible tubing and piping, of base metal	Free
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, trvel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	25%
83.10	Beads and spangles of the metal	50%
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	50%
83.12	Photograph, picture and similar frames of base metal; mirrors of base metal	50%
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seats and plumbs, case comer protectors and other packing accessories, of base metal:	
	A. Crown cocks	Free
	B. Other	Free
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
83.15	Wire, rods, tubes plates, electrodes and similar Products of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal Powder, used for metal spraying	25%

SECTION XVI

Machinery and Mechanical Appliances; Electrical Equipment: Parts thereof

CHAPTER 84

BOILERS, A MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	Free
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economizers, super-heaters, soot removers, gas recoverers, and the like); condensers for vapour engines and Power units	Free
84.03	Producer gas and water gas generators, with or without Purifiers; acetylene gas generators (water Process) and similar gas generators, with or without Purifiers	Free
84.04	Steam engines (including mobile engines, but not steam tractors failing within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	Free
84.05	Steam and other vapour Power units, not incorparating boilers	Free
84.06	**Internal** combustion piston engines:	
	A. Aircraft engines B. Marine engines	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	W For use in fishing vessels	Free
	(ii) other	25%
	C. Road motor vehicle engines	25%
	D. Agricultural tractors	Free
84.07	Hydraulic engines and motors (including water wheels and water turbines)	Free
84.08	Other engines and motors:	
	A. Spring-operated and weight-operated motors	Free
	B - other	Free
84.09	Mechanically propelled road rollers	25%
84.10	pumps (including motor pumps and turbo Pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw' band and similar kinds:	
	A. Industrial or for water supply sewerage, drainage or irrigation, but not including pumps fitted with measuring devices	25%
	B. Road motor vehicle Parts	50%
	C. other	50%
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors and free-piston generators for gas turbines); fans blowers and the like:	
	A. Industrial or Agricultural	25%
	B. Road motor vehicle Parts	50%
	C. other	50%
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity Of air:	
	A. Industrial or agricultural	25%
	B - other	50%
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.14	Industrial and laboratory furnaces and ovens non-electric	Free
84.15	Refrigerators and refrigerating equipment (electrical and other):	
	A. Industrial or dairying	25%
	B. Other	50%
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	Free
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilizing, pa sterilizing steaming, drying, evaporating, vaporizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:	
	A. Instantaneous and storage water heaters:	
	(1) For industry and laboratories	Free
	(2) Other	50%
	B . Industrial and laboratory equipment	Free
	C. Other	50%
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
	A. Road motor vehicle parts	50%
	B. Spin driers	75%
	C. Other	25%
84.19	Machinery for clearing or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labeling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish-washing machines:	
	A. Dish-washing machines	75%
	B. Other	
	(1) Industrial	50%
	(2) Other	50%
84.20	Weighing machinery (excluding balances of a sensitivity of 5 centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	25%

Tariff No.	Tariff Heading	Sales Tax Rate
84.21	Mechanical appliances (whether or not hand operated) for project, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam Or sand blasting machines and similar jet projecting machines:	
	A. Road motor vehicle parts and accessories	50%
	B. Other	25%
84.22	Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No - 84.23:	
	A. Lifts	Free
	B. other	25%
84.23	Excavating, leveling, tamping, boring and extracting machinery, stationery or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levelers and bulldozers); Pile drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	Free
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports group rollers	Free
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	Free
84.26	Dairy machinery (including milking machines	Free
84.27	**Presses,** crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	Free
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; Poultry incubators and brooders:	
	A. Plate mills and hammer mills	Free
	B. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetable	Free
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing:	
	A. Industrial	25%
	B. Other	50%
84.31	Machinery for making or finishing cellulose pulp, paper or paperboard	Free
84.32	Book-binding machinery, including book-sewing machines	Free
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Free
84.34	Machinery, apparatus and accessories for type-founding or typesetting; machinery, other than the machine-tools of head Nos. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):	
	A. Of a kind used in offices	50%
	B. Other	50%
84.35	Other printing machinery, machines for uses ancillary to printing:	
	A. Of a kind used in office	50%
	B. Other	Free
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	Free
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.37 (contd.)	such machines, including warping and warp sizing machines:	
	A. Industrial	Free
	B. Other	Free
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines failing within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and healdlifters and hosiery needles):	
	A. Parts and accessories of heading No. 84.37B	Free
	B. Other	Free
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat-making machines and hat-making blocks	Free
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:	
	A. Domestic and laundry type washing machines, wringers and mungles; shaker tumblers; tumble dryers; ironing machines and steam presses for pressing garments; dry cleaning machines	75%
	B. Other	50%
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles	25%
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.43	Converters, ladies, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	Free
84.44	Rolling mills and rolls therefor	Free
84.45	Machine-tools for working metal or metallic carbides not being machines falling within heading No. 84.49 or 84.50	Free
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49	Free
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49	Free
84.48	Accessories and parts suitable for use soley or principally with the machines falling within headings Nos. 84.45 or 84.47, including work and tool holders, self-opening die heads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand	Free
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	Free
84-50	Gas-operated welding, brazing, cutting and surface tempering appliances	Free
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines ...	50%
84.52	Calculating machines, accounting machines, cash registers, postage-frafiking machines ticket-issuing machines, and similar machines incorporating a calculating device	50%
84-53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulatig machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	2S%
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally I	
	A. Failing within heading 84.51, 84.52 and 84.54	50%
	B. Falling within heading 84.53	25%
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of'sand	Free
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	Free
84-58	Automatic vending machines (for exampte, stamp, cigarette, chocolate and food machines), not being games of skill or chance	50%
84-59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:	
	A. Industrial	Free
	B. Other	25%
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	Free
84.61	Taps, cocks, valves and similar appliances, for pipes boilder shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:	
	A. Industrial	50%
	B. Road motor vehicle parts	50%
	C. Other	25%
84.62	Ball, roller or needle roller bearings	25%
84-63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxe.s and other	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
84.63 (contd.)	variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings:	
	A. Industrial or for agricultural tractors	50%
	B. Road motor vehicle parts	50%
	C. Other	25%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil, sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:	
	A. Road motor vehicle parts	50%
	B, Other	50%
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:	
	A. Industrial	50%
	B. Other	50%

CHAPTER 85
ELECTRICAL MACHINERY AND EQUIPMENT;
PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
	A. Industrial	25%
	B. Road motor vehicle parts	50%
	C. Other	25%
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads	Free
85.03	Primary cells and primary batteries:	
	A. Batteries specially designed for use with portable lighters	50%
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85.04	Electric accumulators:	
	A. Industrial	25%
	B. Other	25%
85.05	Tools for working in the hand, with self-contained electric motor	25%
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	50%
85.07	Shavers and hair clippers, with self-contained electric motor:	
	A. Of a kind used solely in agriculture	25%
	B. Other	50%
85.08	Electrical starting and ignition equipment for internal combustion engines, (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs), generators (dynamos and alternators) and cut-outs for use in conjunction therewith:	
	A. Sparking plugs and glow plugs	50%
	B. Other:	
	(1) Suitable for use in road motor vehicles ...	50%
	(2) Other	50%
85.09	Electrical lighting and signaling equipment and electrical windscreen wipers, defrosters and demisters for cycles or motor vehicles	50%
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:	
	A. Miners' safety lamps	Free
	B. Other	25%
85.11	Industrial and laboratory electric furnaces, overs and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting	Free
85.12	Electrical instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electrothermic domestic appliances; electric heating resistors, other than those of carbon:	

Tariff No.	Tariff Heading	Sales Tax Rate
	A. Electric instantaneous or storage water heaters and immersion heaters for permanent installation:	
	(1) For Industry and Laboratories	25%
	(2) Other	50%
85.12	B. Other	50%
85.13	Electrical line Telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	25%
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers,	50%
85.15	Radiotelegraphic and radio telephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:	
	A. Radio receiving sets	50%
	B. Television receiving sets, radio grams and parts thereof	75%
	C, Parts for radios and radio cassette recorders ...	50%
	D. Television apparatus for the observation and control of industrial operations	75%
	E. Other	75%
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	Free
85.17	Electric sound or visual signaling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms) other than those of heading No. 85.09 or 85.16	25%
85.18	Electrical capacitors, fixed or variable:	
	A. Industrial or for scientific use	Free
	B. (i) Suitable for use as parts of radio	25%
	(ii) Suitable for use as parts of Television receiving sets or radio grams	75%
	C. Other	25%

Tariff No.	*Tariff Heading*	*sales Tax Rate*
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arrestors, surge suppressors, plugs, lamp holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including Potentio-meters), other than heating resistors; switchboards (other than telephone switchboards) and control panels:	
	A. Suitable for use in road motor vehicles or domestic appliances	50%
	B. suitable for use as parts of radio or television receiving or radio grams	50%
	C. Other	Free
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); electrically ignited photographic flashbulbs:	
	A. Filament lamps designed to operate on voltages of 100 to 250 volts, of 200 watts or less, but not including tubular, miniature or coloured indicator lamps	25%
	B. other	25%
85.21	Therm ionic, cold cathode and photo cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray, tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:	
	A. Industrial	25%
	B. (i) suitable for use as parts of radio	50%
	(ii) suitable for use as parts of Television receiving sets or radio grams	75%
	C. other	25%
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not failing within any other heading of this Chapter:	
	A. Mixing units for sound reproduction	50%
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
85.23	Insulated (including enameled or amodised) electric wire, cable, bars strip and the like (including coaxial cable), whether or not fitted with connectors:	
	A. Having conducts of plain, high conductivity copper or aluminum wires, insulated or sheathed with polyviethelene or polyny-chloride or both, whether or not steel wire armoured, of which the single, or any individual core, as the case may be, exceeds one-sixteenth of an inch diameter and of which the overall greatest cross-sectional width does not exceed 11/4 inches	Free
	B. Other	Free
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:	
	A. Carbon articles of a kind suitable for use is domestic machines, apparatus and appliances or in road motor vehicles	50%
	B. Other	Free
85.25	Insulators of any material	Free
85.26	Insulating fittings for electrical machines, appliances or equipment, bearing fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25	Free
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	Free
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter:	
	A. Industrial	Free
	B. (i) Suitable for use as part of radio	50%
	(ii) Suitable for use as parts of Television receiving sets or radio grams	75%
	C. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	SECTION XVII **Vehicles, Aircraft, and Parts thereof, Vessels and Certain Associated Transport Equipment**	
	CHAPTER 87	
	VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF	
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys	
	A. Agricultural tractors	Free
	B, Other:	
	(1) Articulated vehicles (road tractors):	
	(a) If locally assembled or body built	10%
	(b) Other	20%
	(2) Other	20%
87.02	Motor vehicles for the transport of persons, goods or materials (including sport motor vehicles other than those of heading No. 87.09):	
87.02	A. Passenger carrying motor-cars (including estate cars, station wagons, motor-caravans, mini-buses and the like):	
	1. if Sales Tax has not previously been paid in Tanzania-Where the maximum cylinder capacity of the vehicle: -	
	(i) does not exceed 1200 c.c.	75%
	(ii) exceeds 1200 c.c but does not exceed 2000 C.C.	100%
	(iii) exceeds 2000 c.c. but does not exceed 2250 c-c-	100%
	(iv) exceeds 2250 c - c -	100%
	Provided that:	
	(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per cent ages of the aggregates of the C.I.f. value and	

Tariff No.	*Tariff Heading*	Sales Tax *Rate*
	fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date on which the liability to sales tax arose is:	
	(a) less than one year-90% of new value	
	(b) exceeds one year but does not exceed two years-75% of new value	
	(c) exceeds two years but does not exceed five years-40% of new value	
	(d) exceeds five years but does not exceed eight years-40% of new value	
	(e) exceeds eight years-20% of new value	
	(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania	
	2. Other	Free

"B. Motor caravans, microbuses, minibuses and the like, with a seating capacity for not less than 8 passengers:

1. If sales tax has not previously been paid in Tanzania where the maximum cylinder capacity of the vehicle:-

(i) Does not exceed 1200 cc	50%
(ii) Exceeds 1200cc but does not exceed 2000cc	75%
(iii) Exceeds 2000cc but does not exceed 2150cc	75%
(iv) Exceeds 2250cc	75%

Povide that:

1. In the case of a used motor vehicle the value for the purposes of assessing sales tax shall be deemed to be the following percentages of the aggregate of the CIF value and fiscal entry and import duties which would have been its taxable value if registered when new. If the period of use prior to the date an which the liability to sales tax arose is: -

(a) less than one year-90% of new value.
(b) exceeds one year but does not exceed two years-75% of the new value.
(c) exceeds two years but does not exceed five years-60% of the new value.
(d) exceeds five years but does not exceed eight years- 40% of new value.
(e) exceeds eight year-20% of new value.

II. in case of a vehicles registered in Tanzania prior to June 13th 1974 and in respect of which registration tax under the Motor Vehicle (Tax an Registration and Transfer) Act, 1972, has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania.

2. Other .... Free

C. Ambulance and hearses .... Free

D. Dumpers 25%

E. Load carrying vehicles of a carrying capacity of not less than one tonne; buses and coaches with a seating capacity for not less than 14 passengers, four wheel drive vehicles and chases therefor, whether assembled or not:-

1. If locally assembled or body built 10%
2. Other 20%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:	
	A. Fire-engines, fire-escapes, and street cleansing vehicles	Free
	B. Lorries fitted with ladders or elevator platforms for the maintenance of street lighting, overhead cables and the like	25%
	C. Spraying lorries of all kinds	25%
	D. i Mobile radiological units and mobile clinics	Free
	E. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
87.04	Chassis fitted with engines, for the motor vehicles failing within headings Nos. 87-01, 87.02 or 87.03; prodived that no vehicle produced from such chassis fitted with engine may be registered until sales tax on it has been paid under heading No. 87.01, 87.02 or 87.03 as the case may be	Free
	Provided that no vehicle produced from such Chassis fitted with engine may be registered until Sales Tax on it has been paid under hounding Nos: 87.01, 87.02 or 87.03 as the case may be.	
87.05	Bodies (including cabs) for the motor vehicles falling within heading Nos. 87.01, 87.02 or 87.03	Free
87.06	Parts and accessories of the motor vehicles falling within headings Nos. 87.01, 87.02 or 87.03:	
	A. Specialized parts of vehicles of Heading Nos. 87.01A, 87.02C or 87.03 A and D	
	(i) 87.01A	Free
	(ii) 87.01B, 87.02C, D and E and 87.03A and D	20%
	B. Parts of vehicles for assembly into complete vehicles by a manufacturer approved in that behalf by the Minister and subject to control the Commissioner	Free
	C. Other	50%
87.07	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	25%
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Free
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; aide cars of all kinds:	
	1. If Sales Tax has not previously been paid in Tanzania-	25%
	Provided that:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	(1) In the case of a used motor vehicle the value for purposes of assessing sales tax shall be deemed to be the following per centages of the aggregate of the c.i.f. value and fiscal entry and import duties which would have been its taxable value if regi- stered when new. If the period of use prior to the date on which the liability to sales tax arose is:	
	(a) less than one year-90% of new value	
	(b) exceeds one year but does not exceed two years-75 % of new value	
	(c) exceeds two years but does not exceed five years--60% of new value	
	(d) exceeds five years but does not exceed eight year 40% of new value	
	(e) exceeds eight years-20% of new value	
	(II) In the case of a vehicle registered in Tanzania prior to June 13, 1974 and in respect of which registration tax under the Motor Vehicles (Tax on Registration and Transfer) Act, 1972 has been or is deemed to have been paid, such payment shall be deemed to constitute payment of sales tax in Tanzania	
	2. Other	Free
87.10	Cycles (including delivery tricycles) not motorized:	
	A. If sales tax has been paid on parts	Free
	B. Other	10%
87.11	Invalid carriages fitted with means of mechanical propulsion (motorized or not)	Free
87,12	Parts and accessories of articles falling within headings Nos. 87. 10 or 87. 11:	

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
	A. Parts and accessories of articles falling within heading No. 87.09	25%
	B. Parts and accessories of articles falling within heading No. 87. 11	Free
	C. Parts and accessories of articles falling within heading No. 87. 10-	
	(1) Frames, together with front fork and back stay	10%
	(2) Frames without front fork and back stay	10%
	(3) Front forks	10%
	(4) Back stays	10%
	(5) Handle-bars (with or without fittings)	10%
	(6) Saddles	10%
	(7) Rims	10%
	(8) Other	10%
87.13	Baby carriages and invalid carriages (other than motorized or otherwise mechanically propelled) and parts thereof:	
	A. Invalid carriages	Free
	B. Other	50%
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof:	
	A. Trailers specially designed for attachment to or for the conveyance of Tractors	Free
	B. Trailers specially designed for attachment to or for the conveyance of the machinery in heading No. 84.23	Free
	C. Agricultural wagons, carts and trailers	Free
	D. Carts and trailers imported for public services in connection with the collection and disposal of refuse	Free
	E. Wheelbarrows, sack-trucks and hand-trolley and similar hand-propelled vehicles of a kind used in industry	25%
	F. Camping Caravans	50%
	G. Wheels and parts thereof, including wheel whether or not fitted with tyres and tubes, axles suspections materials coupling devices, tyretable brakes, and lights imported by a manufacture of load carrying trailers for vehicles of heading 87.02D and camping caravans of heading 87.14F solely for use in the manufacture of such trailers	Free
	H. Other trailers, including semi-trailers, designated for use with motive units as articulated vehicles	25%
	I. Other	50%

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTE; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
88.01	Balloons and airships	25%
88.02	Flying machines, gliders and kites, rote chutes	25%
88.03	Parts of goods falling in headings No. 88.01 or 88.02 ...	25%
88.04	Parachutes and parts thereof and accessories thereto	25%
88.05	Catapults and similar aircraft launching gear; group flying trainers; parts of any of the foregoing articles	25%

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

A hull unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
89.01	Ships, boats and other vessels not failing within any of the following headings of this Chapter:	
	A. For fishing	Free
	B. Other	25%
89.02	Vessels specialty designed for towing (tugs) or pushing other vessels	Free
89.03	Light vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks	Free
89.04	Ships, boats and other vessels for breakin up	Free
89.05	Floating structures other than vessels (for example) coffer-dams, landing stages, bouys and beacons);	Free

SECTION XVIII

Optical, Photographic Cinematographic Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments* Şound Recorders and Reproducers; Television Image and Sound Recorders and Reproducers, Magnetic; Parts thereof

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC MEASURING, CHECKING PRECISOU, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarizing material:	
	A. Suitable for use with the article of sub-headings 90.05, 90.07B or 90.09B	50%
	Other	Free
90.02	Lenses, prisms, mirrors and other optical elements of any material, mounted, being parts of or fittings, for instruments or apparatus, other than such elements of glass not optically worked:	
	A. Suitable for use with the articles of sub-headings 90.05, 90.07B or 90.09B	SO%
	B - Other	Free
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like:	
	A. For goggles, other than those of sub-heading 90.0413	50%
	B. Other	50%
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:	
	A. Spectacles and other articles for correcting vision	Free
	B - Goggles, specially designed for **safety** and protective purposes in industry	Free
	C. Other	50%
90.05	Refracting telescopes (monocular and **binocular)** prismatic or not	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90.06	Astronomical instruments for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor but not including instruments for radio-astronomy	Free
90.07	Photographic cameras; photographic flash-light apparatus:	
	A. Cameras, specialized for medical use; survey cameras; lithographic process cameras	Free
	B. Other	50%
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles	50%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:	
	A. Enlargers and reproducers of an industrial nature	Free
	B. Other	**50%**
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels for film; screens for projectors:	
	A Specialized machines and apparatus of an industrial nature	Free
	B. Other	50%
90.11	Microscopes and diffraction apparatus, electron and proton	Free
90.12	Compound optical microscopes, whether or not proje- provided with means for photographing or cting the image	Free
90.13	Optical appliance and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter:	
	A. Hand magnifying glasses and magnifiers	50%
	B. Searchlights and spotlights	50%
	C. Other	Free
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational meteorological, hydrological and geophysical instruments compasses; range-finders	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90.15	Balances of a sensitivity of five centigrammes or better, with or without their weights	Free
90.16	Drawing marking-out and mathematical calculating, instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, calipers, gauses, measuring rods, balancing machines); profile projectors:	
	A. Measuring rods, tape measures, spring rules and the like	50%
	B. Other	Free
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments	Free
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy of similar apparatus; breathing appliances (including gas masks and similar respirators):	
	A. Massage apparatus of a kind used domestically	50%
	B. Breathing appliance:	
	(1) For professional use	Free
	(2) Other	50%
	C. Other	Free
90.19	Orthopedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splits and other fracture appliances	Free
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus) X-ray generators; X-ray rubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and like	Free
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	Free
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	Free

Tariff No.	Tariff Heading	Sales Tax Rate
90.23	Hydrometers and similar instruments; thermometers pyrometers, barometers, hygro-meters, psychro-meters, recording or not; any combination of these instruments:	
	A. Suitable for use as parts of accessories of motor vehicles	50%
	B - Of a type used for domestic purposes	50%
	C. Other	Free
90.24	Instruments and apparatus for measuring checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven. draught regulators), not being articles falling within heading No. 90.14:	
	A. Suitable for use in motor vehicles	50%
	B. Suitable for use in domestic appliance	50%
	C. Other	Free
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), or calori-meters); microtomes:	
	A. Exposure meters	50%
	B. Other	Free
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	Free
90.27	**Revolution** counters, production counters, . taximeters, milemeters, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles failing within heading No. 90.14); stroboscopes:	
	A. Integral parts of industrial machinery	Free
	B. Stroboscopes (but not including stro-boscopic tachometers),	Free
	C. Suitable for use in road motor vehicles	50%
	D. Other	Free

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	A. Suitable for use in motor vehicles	50%
	B. Other, being electrical revolution counters, production counters, and the like:	
	(1) Integral parts of industrial machinery	Free
	(2) Other	Free
	C. Other	Free
90.29	Parts of accessories suitable for use solely or principally with one or more of the articles falling within headings Nos. 90.23, 90.24, 90.26, 90.27 or 90.28	The rate of tax appil-cable to the article of which the goods are parts or acces-sorles

CHAPTER 91
CLOCKS AND WATCHES AND PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
91.01	Pocket watches, wrist-watches and other watches, including stop-watches	50%
91.02	Clocks with watch movements (exclusing clocks of heading No. 91.03	50%
91.03	Instrument panel clocks and clocks of similar type, for vehicles, aircraft or vessels	50%
91.04	Other clocks:	
	A. Tower clocks	50%
	B. Other	50%
91.05	Time of day recording apparatus; apparatus with clock or watch movements (including secondary movement) or with synchronous	50%

Tariff No.	Tariff Heading	Sales Tax Rate
	motor, for measuring, recording or otherwise indicating intervals of time	50%
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor ...	50%
91.07	Watch movements (including stop-watch movements), assembled	50%
91.08	Clock movements, assembled	50%
91.09	Watch cases and parts of watch cases, including blanks thereof	50%
91.10	Clock -cases and cases of a similar type for other goods of this Chapter, and parts thereof	50%
91.11	Other clock and watch parts	50%

CHAPTER 92

MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS AND ACCESSORIES OF SUCH ARTICLES

Tariff No.	Tariff Heading	Sales Tax Rate
92.01	Pianos (including automatic pianos, whether or not with keyboards) harpsichords and other keyboard stringed instruments; harps but not including Aeolian harps	75%
92.02	Other string musical instruments	75%
92.03	Pipe and reed organs, including harmoniums and the like	75%
92.04	Accordions, concertinas and similar musical instruments; mouth organs	75%
92.05	Other wind musical instruments	75%
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	75%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example pianos, organs, accordions)	75%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signaling instruments (for example, whistles! and boats-wains' pipes)	75%
92.09	Musical instrument strings	75%
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	75%
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks with or without sound-heads; television image and sound recorders and reproducers magnetic	
	A. Video tape recorders and reproducers, image and sound recorders and reproducers,	75%
	B. Sound recorders and reproducers, musical systems	**75%**
	C. Other	75%
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:	
	A. Video tape	75%
	B. Gramophone records	50%
	C. Other	50%
92.13	Other parts and accessories of apparatus failing within heading No. 92.11	75%

SECTION XIX

Arms and Ammunition; Parts thereof

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor:	
	A. Military	Free
	B. Other	50%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
93.02	Revolvers and pistols, being firearms:	
	A. Military	Free
	B. Other	100%
93.03	Artillery weapons, machine-guns, sub-machines guns and other military firearms and projectors (other than revolvers and pistols)	Free
93.04	Other firearms, including very light pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:	
	only, line-throwing guns and the like:	
	A. Military	Free
	B. Other	50%
93.05	Arms of other descriptions, including air spring and similar pistols, rifles and guns:	
	A. Military	Free
	B. Other	50%
93.06	Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms:	
	A. Military	Free
	B. Other	50%
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missile and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wards; lead shot prepared for ammunition:	
	A. Military	Free
	B. Other	50%

SECTION XX

Miscellaneous Manufactured Articles

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
94.01	Chairs and other sets other than those falling within heading No. (94.02), whether or not convertible into beds, and parts thereof:	
	A. If sales tax has been paid on materials	Free
	B. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
94.02	Medical, dental, surgical or veterinary furniture (for example operating tables; hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating rotating or reclining movements; parts of the foregoing articles:	
	A. Hairdressers' chairs and parts thereof	25%
	B. Other	Free
94.03	Other furniture and parts thereof:	
	A. If sales tax has been paid on materials	Free
	B. Other	25%
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material	
94.04	or of expanded foam or sponge rubber or expanded foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eider-downs, cushions, pouffes, and pillows):	
	A. Stuffed or padded with cotton, kapok or other materials failing within heading 14.02, 55.01, 55.02, 55.03, 55.04 and not fitted with spring	25%
	B. Other	25%

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, bosoms and whisks), with or without handles	Free
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:	
	A. Specialized parts of industrial machinery and appliances	Free
	B. Hand scrubbing brushes and footwear cleaning brushes of natural fibre mounted in or backed by wood	25%
	C. Paint, distemper, varnish, tar and similar flat brushes:	
	(1) Not exceeding 6.35 cm. in width	25%
	(2) Exceeding 6.35 cm. in width	25%
	D. Other	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
96.03	Prepared knots and tufts for broom and brush making	Free
96.04	Feather dusters	Free
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material	50%
96.06	Hand sieves and hand riddles, of any material:	
	A. Of a kind used for domestic purposes	Free
	B. Other	Free

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES PARTS THEREOF

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor-cars); dolls prams and dolls' push-chairs	50%
97.02	Dolls	50%
97.03	Other toys; working models of a kind used for recreational purposes	50%
97.04	Equipment for parlour, table funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):	
	A. Playing cards of all kinds	50%
	B. Other	50%
97.05	Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figure& therefor)	50%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games) other than articles falling within heading No. 97.04)	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds" lark mirrors and similar hunting or shorting requisites:	
	A. Artificial files for fishing	25%
	B. Other	25%
	(i) For fishing	Free
	(ii) Other	25%
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theaters	25%

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
98.01	Buttons and button moulds, studs, cuff-links and press-fasteners, including snap-fasters and press-studs; blanks and parts of such articles	25%
98.02	Slide fasteners and parts thereof	25%
98.03	Fountain pens, stylogrpah pens and pencils (including ball-point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pensils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98,04 or 98.05	25%
98.04	Pen nibs and nib points	25%
98.05	Pencils (other than pencils of heading No. 98,04); pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailers and billiard chalks	25%
98.06	States and boards, with writing or drawing surfaces, whether framed or not	Free
98.07	Date, sealing or numbering stamps, and the like (including devices for printing of embossing labels), designed for operating in the hand; hand. operated composing sticks and hand printing sets incorporating such composing sticks	25%
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	25%

Tariff No.	*Tariff Heading*	*Sales Tax Rate*
98.09	Sealing wax (including bottle-selling wax) in sticks, cakes or similar, forms, copying pastes with a basis of gelatin whether of not on a paper or textile backing	25%
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flicts and wicks:	
	A. Portable lighters, complete or incomplete (including bodies)	25%
	B. Parts of portable lighters	25%
	C. Other lighter and parts thereof	25%
98.11	Smoking pipes; pipe bowls, steam and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof	25%
98.12	Combs, hair-slides and the like	25%
98.13	Corset busks and similar supports for articles of apparel or clothing accessories	25%
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	50%
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	25%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	25%
98-14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	50%
98-15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners	25%
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	25%

23. The principal Act is hereby amended in Part B of the Second Schedule-

Amendment of Second Schedule

(a) deleting item 6 and replacing it with the following: -
"Ash, crustaceans and molluscs.
Fish, crustaceans and molluscs; fresh (live or dead) chilled or frozen, caught and I anded by canoes or vessels based in Tanzania. "

(b) by deleting items 16,21 and 22.

PART VI

AMENDMENT OF THE STAMP DUTY ACT, 1972

24. This Part shall be read as one with the Stamp Duty Act, 1972, and shall come into operation on the 17th June, 1988

Construction and commencement Acts 1972 No. 20

25. The Schedule to the Stamp Duty Act, 1972 is hereby amended in article 51 by adding immediately below paragraph (f) the following paragraph: -

Amendment of Schedule

"(g) for any payment of money on exports. "

Passed in the National Assembly on the eighteenth day of August, 1988.

MMwinchad.

Clerk of the National Assembly

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