

THE FINANCE ACT, 1997

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THE UNITED REPUBLIC OF TANZANIA



No. 25 OF 1997

I ASSENT,
Benjamin W. Mkapa
President
21st October, '97

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

[.....]

ENACTED by the Parliament of the United Republic of Tanzania.

PART I**PRELIMINARY PROVISIONS**

1. This Act may be cited as the
Finance Act, 1997.

Short title

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

Commencement

PART II
AMENDMENT OF THE AIRPORT SERVICE
CHARGE ACT, 1962

Construction
and commence-

3. This Part shall be read as one with the Airport Service Charge Act, 1962, and shall be deemed to have come into operation on the 20th day of June, 1997.

Amendment
of section 3

4. Section 3 of the Airport Service Charge Act, 1962, is hereby amended by deleting the whole of subsection (2) and substituting for it the following:

"(2) A passenger embarking on an aircraft at an airport within the United Republic who intends to travel to a destination within the United Republic shall pay an airport service charge of two thousand shillings - "

PART III
AMENDMENT OF THE BUSINESS LICENSING
ACT, 1972

5. This Part shall be read as one with the Business Licensing Act, 1972, and shall be deemed to have come into operation on the 20th day of June, 1997.

Construction
and commence-
ment

6. The Business Licensing Act, 1972, is hereby amended by deleting the Schedule mid substituting for it the following:

Substitution
of Schedule

"COLUMN I

COLUMN 2

COLUMN 3

Description of Business

Fees for Principal

Fees for Subsidiary

Licence

Licence

Shs.

Cts.

Shs.

Cts.

(a) The business of -

(i) a commission agent,
estate agent and
manufacturing repre-
sentative

200,000

00

180,000

00

(ii) clearing and forward-
ing

300,000

00

200,000

00

or its equivalent in
convertible currency

or its equivalent in
convertible currency

"COLUMN I		COLUMN 2		COLUMN 3	
<u>Description of Business</u>		<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
		<u>Licence</u>		<u>Licence</u>	
		Shs.	Cts.	Shs.	Cts.
(b)	The business of a broker -				
	(i) if carried on in a city	300,000	00	100,000	00
	(ii) if carried on in a municipality	200,000	00	80,000	00
	(iii) if carried on in a town or district	120,000	00	60,000	00
(c)	Banking business -				
	(i) Local banks	800,000	00	600,000	00
	(ii) Foreign banks	\$5,000		\$3,200	
	(iii) Bureaux de change	600,000	00	400,000	00
(d)	Insurance business -				
	(i) local insurer	1,000,000	00	600,000	00
	(ii) foreign insurer	\$3,000		\$ 2,000	
	(iii) insurance agent	100,000	00	50,000	00
(e)	The business of building society or company	72,000	00	72,000	00
(f)	Shipping business	500,000	00	300,000	00
(g)	The business of shipping agency	1,000,000	00	600,000	00
		or its equivalent in convertible currency		or its equivalent in convertible currency	

"COLUMN 1	COLUMN 2		COLUMN 3	
<u>Description of Business</u>	<u>Fees for Principal-</u>		<u>Fees for Subsidiary</u>	
	Licence		Licence	
	Shs-	Cts.	Shs.	Cts.
(h) The business of lighterage Or stevedoring -				
(i) if carried on at Dar es Salaam	800,000	00	800,000	00
(ii) if carried on at Tanga	80,000	00	80,000	00
(iii) if carried on at Lindi	80,000	00	80,000	00
(iv) if carried on at Mtwara	80,000	00	80,000	00
(V) if carried on at any other port	50,000	00	50,000	00
(i) Restaurant, hotel, boarding house or lodging house business ,				
(i) Tourist hotels	100,000	00	100,000	00
	plus 2,0001 =		plus 2,000/ =	
	per bedroom		per bedroom	
	with liquor		with liquor	
	licence		licence	
	or its equivalent in convertible currency		or its equivalent in convertible currency	

"COLUMN 1		COLUMN 2		COLUMN 3	
<u>Description of Business</u>		<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
		<u>Licence</u>		<u>Licence</u>	
		Shs.	Cts.	Shs.	Cts.
(ii) Non-tourist hotels -					
(A) if holding a liquor licence in respect of the premises ...		80,000	00	80,000	00
		plus 2,000/=		plus 1,200/=	
		per bedroom		per bedroom	
(B) if not holding a liquor licence in respect of the premises		50,000	00	50,000	00
		plus 1,000/ =		plus 1,000/=	
		per bedroom		per bedroom	
		set aside		set aside	
		for business		for business	
(j) The business of exportation of cattle		100,000	00	80,000	00
(k) The business of a commercial traveller		60,000	00	60,000	00
		or its equivalent in convertible currency		or its equivalent in convertible currency	

"COLUMN 1		COLUMN 2		COLUMN 3	
<u>Description of Business</u>		<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
		<u>Licence</u>		<u>Licence</u>	
		Shs.	Cts.	Shs.	Cts.
(l)	The business of travel agency				
	(i) travel agent	200,000	00	200,000	00
	(ii) tour operator	200,000	00	200,000	00
(m)	The business of electricity distribution	1,000,000	00	600,000	00
(n)	The business of transporting passengers or goods by air -				
	(i) local	100,000	00	100,000	00
	(ii) foreign	\$1,000		\$500	
		or its equivalent in convertible currency		or its equivalent in convertible currency	
(o)	The business of a specified profession:				
	(i) Employed professionals -				
	(a) if in the full employment of the Government, a parastatal organization or a cooperative society	NIL		NIL	
	(b) if self-employed (local)	NIL		NIL	
	Foreign employed (foreign)	\$ 250		\$200	

"COLUMN 1	COLUMN 2		COLUMN 3	
<u>Description of Business</u>	<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
	<u>Licence</u>		<u>Licence</u>	
	Shs.	Cts.	Shs.	Cts.
(ii) Professional firm or consultancy:				
Business consultancy -				
(A) Local	200,000	00	200,000	00
(B) Foreigners	\$1,000		\$1,000	
(iii) Any other consultancy	100,000	00	50,000	00
(p) The business of a building contractor -				
Class I	800,000	00	800,000	00
Class 11	750,000	00	750,000	00
Class III	550,000	00	550,000	00
Class IV	400,000	00	400,000	00
Class V	350,000	00	350,000	00
Class VI	200,000	00	200,000	00
Class VII	150,000	00	150,000	00
(q) (i) The business of manufacturing				
and selling	600,000	00	200,000	00
(ii) Any business registered under the SIDO Act	5,000	00	5,000	00
(r) -The business of providing postal services -				
(i) Head office	300,000	00	300,000	00
(ii) Municipal headquarters	200,000	00	100,000	00
(iii) District headquarters	100,000	00	50,000	00
(V) Rural area	NIL		NIL	
	or its equivalent in convertible currency		or its equivalent in convertible currency	

"COLUMN 1		COLUMN 2		COLUMN 3	
<u>Description of Business</u>		<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
		<u>Licence</u>		<u>Licence</u>	
		Shs.	Cts.	Shs.	Cts.
(s) The business of transporting					
passengers or goods by railway		400,000	00	80,000	00
(t) The business of					
(i) Exporters general or		100,000	00	80,000	00
importers					
(ii) Exporters of raw materials		300,000	00	150,000	00
(u) The business of selling health					
services and medicines -					
(i) Part II poison shops		55,000	00	45,000	00
(ii) Part I poisons shops		100,000	00	80,000	00
(iii) Carrying on a Dispensary,					
Health Centre or Laboratory		100,000	00	100,000	00
(iv) Hospital		150,000	00	100,000	00
(v) The business of selling goods -					
(i) by whole sale		200,000	00	200,000	00
(ii) by subwhole sale		100,000	00	60,000	00
		or its equivalent in		or its equivalent in	
		convertible currency		convertible currency	

"COLUMN 1	COLUMN 2		COLUMN 3	
<u>Description of Business</u>	<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
	<u>Licence</u>		<u>Licence</u>	
	Shs.	Cts.	Shs.	Cts.
(w) Any business carried on by a Regional or District Development Corporation or a Regional or District Trading Corporation, a Cooperative Society or a Village established in accordance with legislation relating to local government	10,000	00	10,000	00
(x) The business of selling spare parts:				
(i) of motor vehicles -				
(A) in a city	250,000	00	200,000	00
(B) in a municipality	150,000	00	100,000	00
(C) in a district or town	60,000	00	30,000	00
(D) in a minor settle- ment	30,000	00	15,000	00
(E) in a village	20,000	00	10,000	00
	or its equivalent in convertible currency		or its equivalent in convertible currency	

"COLUMN 1	COLUMN 2	COLUMN 3
<u>Description of Business</u>	<u>Fees for Principal</u>	<u>Fees for Subsidiary</u>
	<u>Licence</u>	<u>Licence</u>
	Shs.	Cts. Shs. Cts.
(ii) of motorcycles -		
(A) in an urban area	50,000	00 20,000 00
(B) in a rural area	25,000	00 15,000 00
(iii) of bicycles -		
(A) in an urban area	30,000	00 15,000 00
(B) in a rural area	10,000	00 5,000 00
(iv) industrial spares and tools	300,000	00 150,000 00
(V) of agricultural implements, flour mills, etc -		
(A) in an urban area	100,000	00 50,000 00
(B) in a rural areas	20,000	00 10,000 00
(Vi) marine spares	200,000	00 100,000 00
(Y) Casino business	\$150,000	00 150,000 00
	or its equi- valent in convertible currency	or its equi- valent in convertible currency

"COLUMN 1	COLUMN 2	COLUMN 3	
<u>Description of Business</u>	<u>Fees for Principal</u>	<u>Fees for Subsidiary</u>	
	<u>Licence</u>	<u>Licence</u>	
	Shs.	Cts. Shs.	Cts.
(z) The business of lotteries			
or slot machine games -			
(i) local	300,000	150,000	
(ii) foreign	\$800	\$600	
	or its equivalent in convertible currency	or its equivalent in convertible currency	
(aa) The business of hardware,			
garages, workshops	100,000	80,000	00
(bb) The business of textiles and			
garments stationery, bakeries,			
timber, furniture and live-			
stock	50,000	00	50,000 00
(cc) The business of running kiosks,			
grocery, retail shops selling			
mixed goods, flour mills, fish,			
butcheries, saloon, barber			
shops	10,000	00	10,000 00
(dd) The business of jeweler	200,000	00	100,000 00

"COLUMN I	COLUMN 2	COLUMN 3
<u>Description of Business</u>	<u>Fees for Principal</u>	<u>Fees for Subsidiary</u>
	<u>Licence</u>	<u>Licence</u>
	Shs. Cts.	Shs. Cts.
(ee) The business of hunting -		
(i) hunting safari by foreigners	US \$ 3,000 or its equi- valent in Tshs.	US \$ 3,000 or its equi- valent in Tshs.
(ii) hunting safari by locals	US \$ 1,000 or its equi- valent in Tshs.	us \$ 1,000 or its equi- valent in Tshs.
(iii) by professional foreign hunters	US \$ 3,000 or its equi- valent in Tshs.	US \$ 3,000 or its equi- valent in Tshs.

"COLUMN I	COLUMN 2		COLUMN 3	
<u>Description of Business</u>	<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
	<u>Licence</u>		<u>Licence</u>	
	Shs.	Cts.	Shs.	Cts.
(iv) by professional local hunters	us \$ 1,000 or its equivalent in convertible currency or its equi- valent in Tshs.		us \$ 1,000 or its equivalent in convertible currency or its equi- valent in Tshs.	
M) The business of selling motor vehicles (local)	400,000	00	200,000	00
(gg) Cargo valuation for taxation	400,000	00	400,000	00
(hh) Business of harbours and cargo handling	800,000	00	800,000	00
(ii) Business of courier services and mail agents	400,000	00	400,000	00
(jj) Ship handling (ship chandlers)	100,000	00	100,000	00
(kk) Refining crude oil	400,000	00	400,000	00
(ll) Urban water supply	200,000	00	100,000	00
(mm) Printing and publishing of books and newspaper	200,000	00	200,000	00
(nn) Auctioneers	80,000	00	80,000	00

"COLUMN 1		COLUMN 2		COLUMN 3	
<u>Description of Business</u>		<u>Fees for Principal</u>		<u>Fees for Subsidiary</u>	
		<u>Licence</u>		<u>Licence</u>	
		Shs.	Cts.	Shs.	Cts.
(00)	Itinerant trader	80,000	00	80,000	00
(pp)	Petrol stations -				
	(i) City	200,000	00	200,000	00
	(ii) Municipal	100,000	00	100,000	00
	(iii) Other places	50,000	00	50,000	00
(qq)	Telecommunications business.....	300,000	00	100,000	00
(rr)	Business of broadcasting by				
	radio and television	400,000	00	200,000	00
(ss)	Any other business not specifi-				
	cally provided for in this				
	Schedule -				
	(i) at village	8,000	00	5,000	00
	(ii) in minor settlements	15,000	00	10,000	00
	(iii) at district headquarter	25,000	00	20,000	00
	(iv) in municipality	40,000	00	40,000	00
	(v) in city	60,000	00	60,000	00
		or its equivalent in		or its equivalent in	
		convertible currency		convertible currency	

PART IV
AMENDMENT OF THE CAR BENEFIT TAX
ACT, 1991

Construction 7. This Part shall be read as one with the Car
and commence- Benefit Tax Act, 1991, in this Part referred to as "the
ment principal Act", and shall be deemed to have come into
operation on the 1st day of July, 1997.

Insertion 8. The principal Act is hereby amended -
of new (a) by inserting immediately after section 7 the
sections following new section

"Recov-
cry of tax
by suit
and sum-
mary pro-
ceedings

8.--(I) Any tax, penalty or other sum payable under this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner or any proper officer authorised by the Commissioner in that behalf.'

(2) Where any tax or penalty payable under this Act is due from any person and that person fails to pay such tax or penalty and-

(a) no appeal in relation to such person's liability to such tax for payment of such tax or penalty is pending, or if there has been an appeal, such appeal has been disposed of and the tax or penalty is payable in accordance with the decision of the court; or

(b) the Commissioner does not choose to forego the claim,

the Commissioner may lodge in a court of a resident magistrate having jurisdiction over the area in which the person from whom the amount is due ordinarily resides or carries on business or works for gain, a certificate signed by him and stating-

(i) the name and address of the person from whom the tax or penalty is due; and

(ii) the amount of the tax or penalty; and

(3) Notwithstanding any provisions to the contrary, of the Civil Procedure Code, 1966, the certificate lodged in that court shall be deemed to be a decree passed by a court in a civil suit against the person named in the certificate for payment by him to the Government of the amount stated in the certificate and every such decree may be executed in the same manner as a decree passed by a court.

(4) The provisions of subsection (2) shall apply notwithstanding that the amount involved exceed the pecuniary jurisdiction of a court of a resident magistrate.

(5) Every certificate filed pursuant to subsection (2) shall be conclusive evidence of the truth of the statements contained in it.

(b) by renumbering sections 8, 9, 10 and 11 as sections 9, 10, 11 and 12.

PART V

AMENDMENT OF THE COMPANIES ORDINANCE

Construction

9. This Part shall be read as one with the Companies and commence- Ordinance, and shall be deemed to have come into ment operation on the 20 day of June, 1997.

Cap.212

Deletion of

Eighth

Schedule

10. The Companies Ordinance is hereby amended by of deleting the Eighth Schedule and substituting for it the following -

EIGHTH SCHEDULE

(Sections 293, 306 and 347)

**TABLE OF FEES TO BE PAID TO THE
REGISTRAR****1. BY A COMPANY HAVING A SHARE CAPITAL** Registration of a
Company whose nominal share capital is:

	Shs.	Cts.
(a) not more than shs. 20,000/ =	2,400	00
(b) more than shs.20,000/= but not more than shs. 100,000/ =	4,800	00
(c) more than shs. 100,000/ = but not more than shs.500,000/=	7,200	00
(d) more than shs.500,000/= but not more than shs. 1,000,000/ =	9,600	00

(C)	more than shs. 1,000,000/ = but not more than shs.2,000,000/=	12,000	00
(f)	more than shs.2,000,000/= but not more than shs.3,000,000/=	14,400	00
(9)	more than shs-3,000,000/= but not more than shs.5,000,000/=	18,000	00
(h)	more than shs.5,000,000/= but not more than shs. 10,000,000/ =	24,000	00
(i)	more than shs. 10,000,000	120,000	00

For registering any documents by this
Ordinance required to be delivered, sent
or forwarded to the Registrar other than
the memorandum of the abstract required
to be delivered to the Registrar by a
receiver or manager to be sent to the
Registrar by the liquidator in a winding
up in the United Republic

2,400	00
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Late registration fee per month or part thereof of any document required to be delivered, sent or forwarded to the Registrar other than the memorandum of the abstract required to be delivered to the Registrar by a receiver or manager to be sent to the Registrar by the liquidator in a winding up in the United Republic 1,200 00

2. BY A COMPANY NOT HAVING A SHARE CAPITAL:

For the registration of a company where the number of members as stated in the

Articles of Association -	Shs.	Cts.
(a) does not exceed 25	4,800	00
(b) exceeds 25 but does not exceed 50 ...	7,200	00
(c) exceeds 50 but does not exceed 100	9,600	00
(d) exceeds 100 but does not exceed 150 .	12,000	00
(e) exceeds 150 but does not exceed 200 .	21,000	00
(f) is unlimited	24,000	00

For certification of any document	500	00
For making a search in any file	600	00

3. BY A COMPANY TO WHICH PART XII OF THIS ORDINANCE APPLIES

For the registration of a certified
copy of a charter, statute or memorandum
and articles of the company, or either
instrument, constituting or defining the
Constitution of the company US \$ 500

For registration of any document required
to be delivered to the Registrar under Part
XII of this Ordinance, other than the
balance sheet us \$ 100

For filing of a Balance Sheet us \$ 100

For filling of any other document us \$ 100

For late filling fees us \$ 100

4. STAMP DUTY

Stamp Duty on:

	<i>Shs.</i>	<i>Cts.</i>
Declaration of compliance	1,200	00
Memorandum of Association	1,200	00
Articles of Association	1,200	00
Duplicate of the Memorandum of Association	600	00
Duplicate of Articles of Association	600	00

Transfer of share/stock, mortgages,
Debentures, Stamp Duty to be
computed on the basis of formula.

PART VI
AMENDMENT OF THE CUSTOMS
TARIFF ACT, 1976

Construction
and
commencement

Act No. 12
of 1976

11. This Part shall be read as one with the Customs Tariff Act, 1976, in this Part referred to as "the principal Act" and shall be deemed to have come in to operation on the 20th of day June, 1997

Amendment
of the
First Schedule

12. The principal Act is hereby amended in the First Schedule-

- (a) by deleting the figure "40%" wherever it appears under the column titled "import duty" and substituting for it the figure "30%";
- (b) by substituting the following entries under the column "import duty" in the appropriate positions-

Heading No.	H.S. CODE	Description	I/D
22.03		Beer made from malt.	
	2203.00.20	- From COMESA	10%
	2203.00.90	- Other	30%
22.04		Wine of fresh grapes, including fortified wine, grape must be other than that of heading No. 20.09	
	2204.10.10	- Locally manufactured sparkling wine.	Free
	2204.10.90	- Other (imported)	30%
	2204.21.10	- Locally manufactured other wine, grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 21 or less.	Free
	2204.21.90	- Other (imported).	30%
	2204.29.10	- Locally manufactured other wine, grape must with fermentation prevented or arrested by addition of alcohol, other.	Free
	2204.29.90	- Other (imported).	30%
	2204.30.10	- Locally manufactured other grape must	Free
	2204.30.90	- Other (imported)	30%
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
	2205.10.10	- Locally manufactured in containers holding 21 or less	Free
	2205.10.90	- Other	30%
	2205.90.10	- Locally manufactured other	Free
	2205.90.90	- Other imported	30%
24.03		Other manufactured tobacco and manufactured tobacco substitute; homogenized or reconstituted tobacco; tobacco extracts and essences.	
		- Smoking tobacco, whether or not containing tobacco substitute in any proportion.	
	2403.10.20	- Cut rag / Cut filler.	30%

Heading No.	H.S. Code	Description	I/D
40.11		New pneumatic tyres, of rubber.	
		- Of a kind used on motor cars (including station wagons and racing cars)	
	4011.10.20	-- Radial tyres	30%
	4011.10.90	-- Other	30%
		- Of a kind used on buses or lorries	
		-- On buses of 25 passengers and above or lorries of 3 tonnes and over -	
	4011.20.12	--- Radial tyres	30%
	4011.20.19	--- Other	30%
		-- Other :	
	4011.20.92	--- Radial tyres	30%
	4011.20.99	--- Other	30%
		- Of a kind used on aircraft	
	4011.30.20	-- Radial tyres	30%
	4011.30.90	-- Other	30%
		- of a kind used on motorcycles	

Heading No	H. S. CODE	Description	I/D
40.12	4011.40.20	-- Radial tyres	30%
	4011.40.90	-- Other	30%
		- of a kind used on bicycles	
	4011.50.20	-- Radial tyres	30%
	4011.50.90	-- Other	30%
		- Other	
		-- Having a "herring-bone" or similar tread	
	4011.91.92-	--- Radial tyres	30%
	4011.91.99	--- Other	30%
		--- Other	
	4011.99.92	--- Radial tyres	30%
	4011.99.99	--- Other	30 %
		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber.	
		- Retreaded tyres	
		--- Of buses of 25 passengers or above and lorries of 3 tonnes and over:	
	4012.10.22	--- Radial tyres	30%

Heading No.	H. S. CODE	Description	I/D
87.01	4012.10.29	---- Other -- Of a kind used on motor cars including station wagons and racing cars)	30%
	4012.10.32	--- Radial tyres	30%
	4012.10.39	--- Other -- Other retreated tyres	30%
	4012.10.92	--- Radial tyres	30%
	4012.10.99	--- Other - Used pneumatic tyres	30%
	4012.20.20	--- Radial tyres	30%
	4012.20.90	--- Other	30%
	4012.90.20	--- Radial tyres	30%
	4012.90.90	--- Other Tractors (other than tractors of heading No. 8-7.09).	30%
	8701.20.00	- Road tractors for semi-trailers Motor vehicles for the transport of ten or more persons, including the driver. - With compression-ignition internal combustion piston engine (diesel or semi-diesel)	30%

Heading NO.	H.S. Code	Description	I/D	
87.03	8702.10.21	-- Four wheel drive vehicles with a seating capacity of 25 or more passengers - if new - Other	20%	
	8702.90.21	-- Four wheel drive vehicles with a seating capacity of 25 or more passengers - if new	20%	
	8702.90.91	-- Other, other than four wheel drive vehicles - if new	20%	
		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.		
		- Other vehicles, with spark-ignition internal combustion reciprocating piston engine		
		-- Of a cylinder capacity not exceeding 1,000 cc		
	8703.21.20	--- Four wheel drive ehicles, other than saloon type and the like	30%	
	8703.21.90	--- Other, including four wheel drive saloon type and thelike	30%	
		-- Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc		

Heading No.	H.S. Code	Description	I/D	
	8703.22.20	--- Four wheel drive vehicles, other than saloon type and the like	30%	
	8703.22.90	--- other, including four wheel drive saloon type and the like -- of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc --- of a cylinder capacity exceeding 1,500 cc but not exceeding 1,750 cc	30%	
	8703.23.12	---- Four wheel drive vehicles, other than saloon type and the like	30%	
	8703.23.19	---- other, including four wheel drive saloon type --- Of cylinder capacity exceeding 1,750 cc but not exceeding 2,000 cc ---- Four wheel drive vehicles, other than saloon type and the like	30%	
	8703.23.22	--- of cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	30%	
	8703.23.92	---- Four wheel drive vehicles, other than saloon type and the like -- Of a cylinder capacity exceeding 2,500 cc	30%	

Heading No.	H.S. Code	Description	I/D
	8703.24.20	-Of cylinder capacity exceeding 3,000 cc Four wheel drive vehicles, other than saloon type and the like.	30%
	8703.31.20	-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) - Of a cylinder capacity not exceeding 1,500 cc ... Four wheel drive vehicles, other than saloon type and the like	30%
	8703.31.90	-- Other, including four wheel drive saloon type and the like -- Of a cylinder capacity exceeding 1,550cc but not exceeding 2,5(X) cc -Of a cylinder capacity exceeding 1,550cc but not exceeding 1,750 cc	30%,
	8703.32.12	= Four wheel drive vehicles, other than saloon type and the like	30%
	8703.32.19	--- Other, including four wheel drive saloon type and the like	30%
	8703.32.22	--- Of cylinder capacity exceeding 1,750 cc but not exceeding 2,000cc -Four wheel drive vehicles, other than saloon type and the like	30%
	8703.32.92	--- Four wheel drive vehicles, other than saloon type and the like	30%

Heading No.	H.S. Code	Description	I/D
87.04	8703.33.20	--- Four wheel drive vehicles, other than saloon type and the like - Other	30%
	8703.90.20	-- Four wheel drive vehicles , other than saloon type and the like	30%
		Motor vehicles for the transport of goods.	
	8704.10.00	- Dumpers designed for off-highway use - Other, with compression-ignition internal combustion Piston engine (diesel or semi-diesel) -- g-v.w. not exceeding 5 tonnes --- Of a load carrying capacity less than 3 tonnes	20%"
	8704.21.1.9	---- Other --- Other	30%
	8704.21.91	---- if new	20%
	8704.2J.99	---- Other -- g-v.W. exceeding 5 tonnes but not exceeding 20 tonnes	20%
	8704.22.10	--- if new	20%

Heading No.	H.S. Code	Description	I/D
	8704.22.90	--- Other -- g.v.w. exceeding 20 tonnes	20%
	8704.23.10	--- If new	20%
	8704.23.90	--- Other - Other, with spark-ignition internal combustion piston engine -- g. v. w. not exceeding 5 tonnes --- Of a load carrying capacity of less than 3 tonnes	20%
	8704.31.20	---- Other --- Other	30%
	8704.31.91	---- If new	20%
	8704.31.99	---- other -- g.v.w. exceeding 5 tonnes	20%
	8704.32.10	--- If new	20%
	8704.32.90	--- Other - Other	20%
	8704.90.10	-- If new	20%
	8704.90.90	-- Other	20%
87.06	8706.00.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.	10%

Heading No.	H.S. Code	Description	I/D
87.07		Bodies (including cabs), for the motor vehicles of headings Non. 87.01 to 87.05.	
	8707 .10. 00	- For the vehicles of heading No. 87.03	10%
	8707 .90. 90	- Other	10%

PART VII**AMENDMENT OF THE EXCISE TARIFF ORDINANCE**

13.-(1) This Part shall be read as **Construction**
one with the Excise Tariff **and**
ordinance, in this part referred **Commencement**
to as the "principal Act" and shall **Cap. 332**
be deemed to have come into
operation on the 20th June, 1997.

(2) With effect from the 1st day of November, 1997 no cigarettes shall be offered for sale in Mainland Tanzania unless a prescribed tax stamp has been affixed on each packet containing the cigarettes being sold.

(3) The Minister may by regulation published in the *Gazette* prescribe procedures for the sale of cigarettes for the purposes of the provisions of subsection (2).

14. The First Schedule to the **Amendment.**
principal Act is hereby amended- **of the**
(a) by remitting the whole of **First**
the excise duty payable on **Schedule**
soft- drinks, fabrics and
clothes;
(b) by substituting the
following entries under
the column "excise"duty"
in the appropriate
position-

No. 25		Finance	1997 37
Heading No.	H.S. Code	Description	E/D
22.03		Beer made from malt.	
	2203 00.10	Locally Manufactured	Shs. 290.00 per It.
	2203 00.20	-- From COMESA	Shs. 350.00 per it.
	2203 00.90	Other	Shs. 325.00 per It.
22.04		Wine of fresh grapes, including fortified wine, grape must other than that of heading, No. 20.09	
	2204.10.10	- Locally manufactured sparkling wine.	Shs- 792/- per it.
	2204.10.90	- Other (imported)	Shs. 978/- per It.
	2204.21.10	- Locally manufactured other wine, grape must with fermentation prevented or arrested by the addition of alcohol, in containers holding 21 or less.	Shs. 978/- per It.
	2204.21.90	- Other (imported).	Shs. 978/- per It.
	2204.29.10	- Locally manufactured other wine, grape must with fermentation prevented or arrested by addition of alcohol, other.	Shs. 978/- per It.
	2204.29. W	- Other (imported).	Shs. 978/- per It..
	2204.30.10	-Locally manufactured other grape must	Shs. 978/- per It.
	2204.30.90	- Other (imported)	Shs. 978/- per It.
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
	2205.10.10	- Locally manufactured in containers holding 21 or less	Shs. 978/- per It.
	2205.10.90	- Other	Shs. 978/- per It.
	2205.90.10	- Locally manufactured other	Shs. 792/- per It.
	2205.90.90	- Other(imported)	Shs. 978/- per It.

Heading No.	H.s Code	Description	E/D
22.08		Undenatured ethyl alcohol of . an alcoholic strength by volume of lose than 80% vol; spirits, liqueurs and other spirituous beverages. Spirits obtained by distilling grape wine or grape marc	
	2208.20.10	-- Locally manufactured	Shs. 1,470/- per It.
	2208.20.90	-- Other	Shs. 1,815/- per It.
		- Whiskies	
	2208.30.10	-- Locally manufactured	Sits. 1,470/- per It.
	2208.30.90	-- Other	Shs. 1,815/- per It.
	2208.40. 00 I	- Rum and mafia	Shs. 4,815/- per it.
		1- Gin and Geneva	
	2208.50.10	-- Locally manufactured	I Shs. 1,470/- per It.
	2208.50.90	-- Other	Shs. 1,815/- per it.
		Vodka	
	2208.60.10	- Locally manufactured	Shs. 1,470/- per It.
	2208.60.90	Other	Shs. 1,815/- per It.

No. 25		Finance	1997 39
Heading No.	H.S. Code	Description	E/D
		- Liqueurs and cordials	
	2208.70.10	-- Locally manufactured	Shs 1,470/- per it..
	2208.70.90	-- Other	Shs. 1,815/- per it.
		- Other	
	2208.90.10	-- Konyagi (local portable sprit)	She. 1,470/= per
		-- Other	
	2208.90.91	--- Locally manufactured	Shs. 1,470/- per it.
	2208.90.99	--- Other	Shs. 1,815/- per it.
		- Cigarettes containing tobacco	
		- Locally manufactured	
	2402.20.11	--- Of length not exceeding 70 mm (Regular Brands)	She. 4,450/ per mil.
	2402.20.12	--- Of length equal to 70 MM or more (Premium Brands)	She.. 10,6501. per mil.
	2402.20.19	--- Other	She. 10,650/. per mil.
	2402.20.90	- Other (Imported)	Shs. 23,000/. per mil.
		Smoking tobacco, whether or not containing tobacco substitutes in any proportion	
	2403.10.20	- Cut rag / Cut filler	She. 7,069/. per kg

Heading No.	H.S. Code	Description	E/D
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
	2710.00.22	-- Motor spirit (MSP)	hs. 25.70
	2710.00.23	-- Motor spirit (MSR)	Shs. 19.20
	2710.00.31	-- Aviation kerosene	Shs. 15.80
	2710.00.41	-- Diesel oil (IDO)	Shs. 14.10
	2710.00.51	-- Fuel oils	Shs. 11.20
27.11		Petroleum gases and other gaseous hydrocarbons.	
		- Liquefied :	
	2711.11.00	-- Natural gas	Shs. 12/= per kg
	2711.12.00	-- Propane	Shs. 12/= per kg
	2711.13.00	-- Butanes	Shs. 12/= per kg
	2711.14.00	-- Ethylene, propylene, butylene et butadiene	Shs. 12/= per kg
	2711.19.00	-- Other	Shs. 12/= per kg
		- In gaseous state :	
	2711.21.00	-- Natural gas	Shs. 12/= per kg
	2711.29.00	-- Other	Shs. 12/= per kg

Heading No.	H.S Code	Description	E/D
87 03		Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars. - Other vehicles I with spark-ignition internal combustion reciprocating piston engine -- of a cylinder capacity not exceeding 1,000 cc	
	8703.21.20	--- Four wheel drive Vehicles, other than saloon type and the like -- of a cylinder capacity exceeding 1,000 cc but not exceeding 1-,500 cc	30%
	8703.22.20	--- Four wheel drive vehicles, other than saloon type and the like -- of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc --- of a cylinder capacity exceeding 1,500 cc but not exceeding 1,750 cc	30%
	8703.23.12	--- - Four wheel drive vehicles, other than saloon type and the like --- Of cylinder capacity exceeding 1,750 cc but not exceeding 2,000 cc	30%

Heading No.	H.S. Code	Description	E/D
	8703.23.22	---- Four wheel drive vehicles, other than saloon type and the like	30%
		--- Of cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	
	8703.23.92	---- Four wheel drive vehicles, other than saloon type and the like	30%
		-- of a cylinder capacity exceeding 3,000 cc	
	8703.24.20	--- Four wheel drive vehicles, other than saloon type and the like	30%
		other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel) -	
		-- of a cylinder capacity not exceeding 1,500 cc	
	8703.31.20	--- Four wheel drive vehicles, other than saloon type and the like	30%
		-- of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	
		--- of cylinder capacity exceeding 1,550 cc but not exceeding 1,750 cc	

Heading No.	H.S. Code	Description	E/D
	8703.32.12	---- Four wheel drive vehicles, other than saloon type and the like --- Of cylinder capacity exceeding 1,750 cc but not exceeding 2,000 cc	30%
	8703.32.22	---- Four wheel drive vehicles, other than saloon type and the like	30%
	8703.32.92	---- Four wheel drive vehicles, other than saloon type and the like -- of a cylinder capacity exceeding 2,500 cc	30%
	8703.33.20	--- Four wheel drive vehicles, other than saloon type and the like - Other	30%
	8703.90.20	-- Four wheel drive vehicles, other than saloon type and the like	30%

PART VIII**AMENDMENT OF THE FOREIGN VEHICLES
TRANSIT CHARGES ACT, 1995**

Construction and Commencement Act No. 11 of 1995	15. This Part shall be read as one with the Foreign Vehicles Transit Charges Act, 1995, in this part to be referred to as the "principal Act" and shall be deemed to have come into operation on the 20th June, 1997
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Amendment of section 8	16. Section 8 of the principal Act is hereby amended in subsection (2) - (a) by deleting the word "and" which appears at the end of paragraph (a); (b) by deleting the fullstop at the end of paragraph (b) and substituting for it a semi-colon; (c) by adding immediately after paragraph (b) the following paragraph-
---------------------------	--

of (c) if satisfied
t h a t t h e
provisions of this
Act or of any
regulations made
hereunder have not
been complied with
in respect of the
f foreign vehicle
may seize and
d e t a i n s u c h
vehicle until such
time as the
provisions of this
Act or regulations
are complied
with".

17. The principal Act is
hereby amended by inserting a new
section 8A immediately after
section 8-

"Powers 8A. Where the
of entry, commissioner or any
seizure transit charge
etc. inspector entry
has reason to
believe that an
offence under this

Insertion
of section
8A

Act or under any regulations made hereunder has been committed and that the person whom he reasonably suspects of being involved in the offence is in any building or other place, he may at all reasonable hours, enter that place or any part thereof,

interrogate any person found in such place, and seize any book, register or document which, in his opinion, may be evidence of commission of, or of intent to commit the offence and may retain such book, register or

document until
produced in court
or, if not so
produced, for a
period not
exceeding sixty
days.

18. Section 10 of the
principal Act is hereby amended
in subsection (1) by adding
immediately after paragraph (d)
the following paragraphs (e) and
(f) -

Amendment
of section
10

11(e) obstructs any public
officer in exercise of
the powers conferred
upon him by section 8
or section 8A;

(f) refuses to answer any
reasonable question put
to him by such public
officer " .

PART IX
AMENDMENT OF THE HOTEL
LEVY ACT, 1972

Construction
and
commencement
Act No.
23 of 1972

19. This Part shall be read as one with the Hotel Levy Act, 1972, in this Part to be referred to as the "principal Act" and shall be deemed to have come into operation on the 20th June, 1997.

Amendment
of section
4A

20. Section 4A of the principal Act is hereby amended in subsection (1) -

- (a) by deleting the dash appearing after the word "payable" ;
- (b) by deleting paragraph (a),
- (C) by deleting paragraph (b);
- (d) by adding immediately after the word "Payable" the words "by a guest house owner shall be due to the local Government Authority

responsible for the
area in question"

21. Section 6 of the of Amendment
principal Act is hereby amended- section. 6

(a) in subsection (1) -

(i) by deleting the
word "may" which
appears before the
words "by notice"
and substituting
for it the word
"shall"; and

(ii) by deleting the
words "seventeen
a n d h a 1 f
percentum" and
substituting for
them the words
11 t w e n t y
percentum"; and

(b) in subsection (3) by
deleting the word "may"
which appears before
the words "by order"
and substituting for it
the word "shall".

Addition
of sections
9A and 9B

22. The principal Act is hereby amended
by adding immediately after section 9 the fol-
lowing sections-

Collec-
tion of
hotel
by distress

9A.-(1) In any case in which
levy hotel levy is recoverable by suit the
Commissioner may, instead of suing
for such levy recover the same by
distress, and for that purpose may
by order under his hand authorize
any public officer or an officer of a
court to execute such distress upon
the goods and chattels of the person
from whom such levy is recoverable
and such officer may, at the cost of
the person from whom such levy is
recoverable, employ such servants
or agents as he may think necessary
to assist him in the execution of the
distress.

Provided that-

- (a) where the full amount of the
levy due and payable is not
recovered by such distress;
the Commissioner may
forthwith recover the defi-

ciency in any other manner provided by this Act;

(b) where the full amount of levy due and payable has been paid after the issue of an order under this section and before the execution of distress, and costs and expenses incurred by the Commissioner prior to the payment of the levy shall be deemed to be a debt due and payable to the Government by the person in respect of whom the order was issued and may be recovered by the Commissioner as hotel levy under this Act.

(2) For the purposes of levying any distress under this section an officer authorized under subsection (1) of this section together with such servants or agents as such person may consider necessary, may break open in the daytime any premises, and any such officer may require any

police officer to be present while the distress is being levied and any police officer so required shall comply with such requirement.

(3) A distress levied under this section shall be kept for ten days, either at the premises at which such distress was levied or at such other place as the authorized officer may consider appropriate, at the cost of the person from whom the levy is recoverable.

(4) If the person from whom levy is recoverable by distress does not pay such levy together with the cost of the distress within the period of ten days referred to in subsection (3) of this section, the goods and chattels distrained upon shall be sold by public auction for payment of the levy due and payable and all such costs and the proceeds of such sale shall be applied first towards the cost of taking, keeping and selling the goods and chattels distrained upon and then towards the levy due and payable and any remainder of such proceeds shall be restored to the owner of the property distrained.

(5) For the purposes of this section the provisions of the Civil Procedure Code in relation to distress shall not apply and the Minister shall by regulations published in the *Gazette* provide for the procedure for distress for the purposes of this section.

Offences **9B.-(1)** Any person who obstructs the Commissioner, or any other person authorized by the Commissioner in that behalf in the execution of any duties imposed by section 7 of this Act or by regulations made hereunder, commits an offence and upon conviction is liable to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding one year, or to both that fine and imprisonment.

(2) The fine imposed under this Act or by Regulations in respect of-

(a) evasion of levy; or

(b) levy irregularities, shall not exceed two million shillings or five hundred thousand shillings respectively. "

Amend-
Ment of
section 12

23. Section 12 of the principal Act is hereby amended in subsection (1)-

(a) by deleting the words "a sum of money" and substituting for them the words "not less than fifty thousand shillings"-

(b) by deleting paragraph (a) of the proviso;

(c) by renumbering paragraphs (b) and (c) of the proviso as paragraphs (a) and (b) respectively.

PART X
AMENDMENT OF THE INCOME
TAX ACT, 1973

24. This Part shall be read as one with the Income Tax Act, 1973, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the first day of July, 1977.

Construction.
and commence-
ment
Act No.
33 of 1973

25. Section 13A of the principal Act, which relates to tax on excess profits, is hereby repealed.

Repeal of
section 13A

26. Section 13B of the principal Act, which relates, to tax on single trading transactions, is hereby repealed.

Repeal of
section 13B

27. Section 33 of the principal Act is hereby amended in subsection (2) by deleting item (viii).

Amendment
of section 33

28. Section 34 of the principal Act is hereby amended in subsection(l) by deleting the whole of paragraph (h).

Amendment
of section
34

PART X1**AMENDMENT OF THE MOTOR VEHICLE (TAX ON
REGISTRATION AND TRANSFER) ACT, 1972**

29. This Part shall be read as one with the Motor Vehicle (Tax on Registration and Transfer) Act, 1972, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the twentieth day of June, 1997.

Construction
and
commencement
Act No.
21 of 1972

30. Section 5 of the principal Act is hereby amended by deleting the whole of subsection (2) and substituting for it the following:

Amendment
of section 5

11(2) Where the person liable to pay registration tax in respect of any motor vehicle fails to pay the same on the due date or within the period on or during which it is required by subsection (1) to be paid, the person so liable shall thereupon become liable to pay a penalty of twenty-five percent of the tax due and a further amount of ten

Amendment
of section 9

percentum in respect of each period of thirty days during which any tax remains unpaid".

31. Section 9 of the principal Act is hereby amended by deleting the remainder of the sentence occurring after the word "transfer" in the fourth line and substituting for it the following-

the transferee shall be liable to pay a penalty of a sum of money equal to twenty five percentum of the tax on transfer and a further penalty of ten percentum for each successive period of thirty days during which the tax on transfer remains unpaid".

Amendment
section 15

32. Section 15 of the principal Act is hereby amended by deleting the full stop at the end of the section and by adding the following:

"and in addition the Commissioner may cancel the registration of the motor vehicle* in respect of which the offence has been committed".

PART X11**AMENDMENT OF THE PORT SERVICE
CHARGE ACT, 1973**

Construction
and
commence-
ment
Act No 11
of 1973

33. This Part shall be read as one with the Port Service Charge Act, 1973, in this Part referred to as "the principal Act", and shall be deemed to have come into operation on the 20th day of June, 1997.

Amendment
of section 3

34. Section 3 of the principal Act, is hereby amended by deleting the whole of subsection (1) and substituting for it the following-

"(1) Subject to the provisions of section 4 and to any exemption granted under this Act, there shall be paid by every passenger on each occasion on which he embarks on

a ship, other than a ferry, at
a port in Mainland Tanzania -

(a) for a journey to a destination within
or outside the United Republic,
a port service charge of five
hundred shillings in the case of a
resident;

(b) for a journey to a
destination within
or outside the
United Republic a
port service charge
of five US Dollars
or its equivalent
in convertible
currency in any
other case.^{it}

Amendment of
section 6

35. Section 6 of the
principal Act is hereby
amended-

(a) by adding in
subsection (1)
immediately after
the expression
"public officer" the
words "or any other
person";

- (b) by deleting the whole of subsection (2) and substituting for it the following-

11(2) Every ship owner or shipping agent shall be deemed to be a collecting agent appointed under subsection (1) for the port at which he operates. if

Ame-
ndment
of sec-
tion 7

36- Section 7 of the principal Act is hereby amended-

- (a) by deleting subsections (1) and (2) and substituting for them the following provisions-

"(1) Every agent shall collect the charge upon the purchase of a ticket for ship travel through a port to any destination within or outside the United Republic.

(2) The amounts collected by way of the charge shall be remitted to the Commissioner of Sales Tax and Inland Revenue within fifteen days after the end of the month in which the collection was done.;

- (b) by adding immediately after subsection (3) the following provision-,

"(4) Where a collection agent fails or neglects to remit the charges collected, within the period prescribed under subsection (2) he shall be liable to pay a penalty of 25% of the charge remaining unpaid and an additional penalty of 10% of the charge remaining unpaid for every thirty days or part thereof during which the moneys continue to be unremitted."

PART XIII
AMENDMENT OF THE ROAD
TOLLS ACT, 1985

37. This Part shall be read as one with the Road Tolls Act, 1985, and shall be deemed to have come into operation on the twentieth day of June, 1997

Construction
and commence-
ment
Act No.
13 of 1985

38. The Road Tolls Act, 1985 is hereby amended by inserting immediately after section 6 the following-

New Section
6A added

"Suit for 6A. - (1) Any toll money, penalty or recovery other sum payable under this Act shall be a debt due to the Government and may be recovered as a civil debt by a suit at the instance of the Commissioner or any proper officer authorized by the Commissioner in that behalf.

(2) A court of the resident Magistrate shall have jurisdiction to entertain any suit instituted in accordance with subsection (1) notwithstanding that the amount involved exceeds the pecuniary jurisdiction of such magistrate.

Amendment
of Second
Schedule

39. The Roads Toll Act 1985
is hereby amended by deleting the
whole of the Second Schedule and
substituting for it the following-

"SECOND SCHEDULE

Section 4(5)

TOLLS AT FUEL FILLING POINTS

Fuel

Rate of toll

- | | |
|--------------------------------|--------------------------|
| 1. Super or regular petrol ... | Shillings 70/= per litre |
| 2 Diesel | Shillings 70/= per litre |

PART XIV**AMENDMENT OF THE SALES
TAX ACT, 1976**

40. 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 twentieth day of June, 1997.

Construction and commencement Act No. 13 of 1976

41. The principal Act is hereby amended by deleting the words "registered dealer" wherever they appear in the Act.

General amendment

42. Section 10 of the principal Act is amended by deleting the whole provision and substituting for the following provision-

Amendment of section 10

Off set of tax paid on raw material

10.-(1) Manufacturer of a scheduled article shall pay sales tax on raw materials at the rate provided in the First Schedule of this Act and the tax paid on raw materials shall be offset in proportion to the raw materials used upon sale of the finished product.

(2) Where it is found that during the set off process the finished product is not chargeable with sales tax, the manufacturer of that scheduled article shall be allowed to off set the sales tax paid on raw materials from the excise duty where excise duty is applicable."

43. Section 11 of the principal Act is hereby repealed.

Repeal of section 11

44. Section 57 of the principal Act is hereby amended by deleting subsection (1) and substituting for it the following provision:

Amendment
of section
57

"(1) Any person who commits an offence under this Act shall, on conviction be liable to a fine of five hundred thousand shillings or to imprisonment for a term of three years or to both that fine and imprisonment".

45. Section 59 of the principal Act is hereby amended by deleting the word "ten" appearing in subsection (1) and substituting for it the words "two hundred and fifty".

Amendment
of section
59

46. The First Schedule to the principal Act is hereby amended-

Amendment of
the First
Schedule

- (i) by deleting the figure "30%" wherever it appears in that Schedule as the rate of sales tax and substituting for it the figure "25%" except that in respect of Head Nos. 22.04, 22.05, 22.08, 24.02, 20.00 and 24.03, 10.20: the rate of tax shall be substituted for the word N/A.

- (ii) by deleting the word "free" and the word "N/A" wherever they appear in that Schedule (except in Head No. 27.10, H. S Code 2712.10.10 and Chapter 861 and Substituting for them-
 - (a) the figure -5%- in respect of goods under Chapter 30 and other goods used in agriculture, forestry, livestock, fishery, health, laboratory or scientific analysis and similar activities and
 - (b) the figure 10%, in all other goods other than those specified in paragraph (a).
- (iii) by substituting the following entries in the appropriate positions:

Reading NO.	H. S. Code	Description	S/T
22.01		waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.	
		, - mineral waters and aerated waters	
		--- Mineral waters	
	2201.10-11	--- Locally treated	25%
	2201.10.19	--- other	25%
		-- other, including club soda	
	2201.10-91	--- Locally manufactured	115/= per 1
	2201.10-99	--- Other	213.50 per 1
		- Other	
	2201.90.10	---Locally purified or otherwise treated drinking water	25%
	2201.90-90	-- Other	25%
22.02		Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.	
		- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored	

Heading NO.	H.S. Code	Description	S/T
		- Lemonade and flavored mineral or aerated waters	
	2202.10.11	--- Locally Manufactured	Shs. 115/- per 1
	2202.10.19 S	--- Other	Shs. 213.50 per 1
		-- Other	
	2202.10.91	--- Locally Manufactured	Shs. 115/- per 1
	2202.10.99	--- Other	
	2202.90.00	- Other	Shs. 213.50 per 1
27.10		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or Included, containing by weight 70% or more of petroleum oils or oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.	
	2710.00.42	Gas Oils (Go)	5%
34.01		Soap organic surface -active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
		Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap, or detergent	

Heading No.	H.S. Code	Description	S/T
34.02	3401.11.00	--For toilet use (including medicated products)	20%
	3401.19.00	--Other	20%.
	3401.20.00	- Soap in other forms	2 0%
		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing Preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.	
		- Organic surface-active agents, whether or not put up for retail sale	
		--Anionic	
	3402.11.20	--- For industrial use	20%
	3402.11.90	--- Other --Non-ionic'	20%
	3402.12.20	--- For industrial use	20%
	3402.12.90	--- Other --Non-ionic	20%
	3402.13.20	--- For industrial use	20%
	3402.13.90	--- Other	20%
		--Other	

Heading No.	H.S. Code	Description	S/T
40.11	3402.19.20	--- For industrial use	20%-
	3402.19.90	--- Other	20%
	3402.20.00	- Preparations put up for retail sale	20%
		- Other	
	3402.90.20	--- For industrial use	20%
	3402.90.90	--- Other	20%
		Now pneumatic tyres, of rubber.	
		- of a kind used on motor cars (including station wagons and racing cars)	
	4011.10.20	-- Radial tyres	20%
	4011.10.90	-- Other	25%
		- of a kind used on buses or lorries	
		-- On buses of 25 passengers and above or lorries of 3 tonnes and over	
	4011.20.12	--- Radial tyres	20%
		--- Other	25%
	4011.20.19	-- Other	
	4011.20.92	--- Radial tyres	20%
	4011.20.99	--- Other	25%

Heading No.	H. S. CODE	Description	S/T
		- Of a kind used on aircraft	
	4011.30.20	-- Radial tyres	20%
	4011.30.90	-- Other	25%
		- Of a kind used on motorcycles	
	4011.40.20	-- Radial tyres	20%
	4011.40.90	-- Other	25%
		- Of a kind used on bicycles	
	4011.50.20	-- Radial tyres	20%
	4011.50.90 ,	-- Other Other	25%
		-- Having a "herring-bone" or similar tread	
	: 4011.91.92.	--- Radial tyres	20%
	4011.91.99	--- Other	25%
		--- Other	
	4011.99.92	--- Radial tyres	20%
	4011.99.99	--- Other	25%
40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyres treads and tyres flaps, of rubber. Retreaded tyres	

Heading No.	H.S. Code	Description	S/T
		--- of buses of 25 passengers or above and lorries of 3 tonnes and over:	
	4012.10.22	---- Radial tyres	20%
	4012.10.29	---- other	25%
		-- of a kind used on motor cars including station wagons and racing cars)	
	4012.10.32	--- Radial tyres	20%
	4012.10.39	--- Other	25%
		-- other retreated tyres	
	4012.10.92	--- Radial tyres	20%
	4012.10.99	--- other	25%
		- Used pneumatic tyres	
	: 4012.20.20	--- Radial tyres	20%
	4012.20.90	--- other	25%
	4012.90.20	--- Radial tyres	20%
	4012.90.90	--- Other	25%
50.07		Woven fabrics of silk or of silk waste.	
		- Fabrics of noil silk	
	5007.10.10	:--Locally manufactured	20%
	5007.10.90	-- Other	25%

Heading No.	H.S. Code	Description	S/T
51.11		- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	
	5007.20.10	- Locally manufactured	20%
	5007.20.90	- Other	25%
		- Other fabrics	
	5007.90.10	--Locally manufactured	20%
	5007.90.90	-- Other	25%
		Woven fabrics of carded wool or of carded fine animal hair.	
		- Containing 85 W or more by weight of wool or of fine animal hair	
		Of a weight not exceeding ' 300 g/m2	
	5111.11.10	--- Locally manufactured	20%
	5111.11.90	--- Other	25%
		-- Other	
	5111.19.10	--- Locally manufactured	20%
	5111.19.90	--- Other	2 5%
		- Other, mixed mainly or solely with man-made filaments	
	5111.20.10	-- Locally manufactured	2 0%
	5111.20.90	-- Other	25%

Heading No.	H.S. Code	Description	S/T
51.12	5111.30.10	. - Locally manufactured	20%
	5111.30.90	- - Other	25%
	5111.90.10	- - Locally manufactured	20%
	5111.90.90	- - Other	25%
		Woven fabrics of combed wool or of combed fine animal hair.	
		- Containing 85 W or more by weight of wool or of fine animal hair	
		-- Of a weight not exceeding 200 g/m2	
	5112.11.10	--- Locally manufactured	20%
	5112.11.90	--- Other	25%
		-- Other -	
	5112.19.10	--- Locally manufactured	20%
	5112.19.90	--- Other	25%
		- Other, mixed mainly or solely with man-made filaments	
	5112.20.10	-- Locally manufactured	20%
	5112.20.90	-- Other	25%
		- Other, mixed mainly or solely with man-made staple fibers	
	5112.30.10	-- Locally manufactured	20%
	5112.30.90.	Other	25%
		Plain weave, weighing more than 100 g/m2	

Heading No.	H.S. Code	Description	S/T
51.13	5112.90.10	-- Locally manufactured	20%-
	5112.90.90	-- Other	25%
		Woven fabrics of coarse animal hair or of horsehair.	
	5113.00.10	- Locally manufactured	20%
52.08	5113.00.90	- Other	25%
		Woven fabrics of cotton containing 85% or more by weight of cotton, weighing of cotton, weighing not more than 200 g/m ²	
		Unbleached:	
		Plain weave, weighing not more than 100g/m ²	
	5208.11.10	Locally manufactured	20%
	5208.11.90	-- Other	25%
		-- Plain weave, weighing more than 100 g/m ²	
	5208.12.10	- Locally manufactured	20%
	5208.12.90	- Other	25%
		--3-thread or 4-thread twill including Grosstwill	
	5208.13.10	- - Locally manufactured	20%
	5208.13.90	- - Other fabrics	25%
		Other fabrics	
	5208.19.10	Locally manufactured	20%
	5208.19.90	- - Other	25%
		-- Bleached:	
		--Plain weave, weighing not more than 100g/m ²	
	5208.21.10	- Locally manufactured	20%
	5208.21.90	- Other	25%
		- Other, mixed mainly or solely with man-made staple fibres	
	5208.22.10	--- Locally manufactured	20%

Heading No. No.	H.S. Code Code	Description	S/T
	5208.22.90	--- Other	25 %
		-- 3-thread or 4-thread twill, including cross twill	
	5208.23.10	--- Locally manufactured	20%
	5208.23.90	--- Other	25%
		-- other fabrics	
	5208.29.10	--- Locally manufactured	20%
	5208.29.90	--- Other	25%
		- Dyed .	
		-- Plain weave, weighing not more than 100 g/m2	
	5208.31.10	--- Locally manufactured	20%
	5208.31.90	--- Other	25%
		-- Plain weave, weighing more than 100 g/m2	
	5208.32.10	--- Locally manufactured	20%
	5208.32.90	--- Other	25%
		-- 3-thread or 4-thread twill, including cross twill	
	5208.33.10	--- Locally manufactured	20%
	5208.33.90	--- Other	25%
		-- other fabrics	

Heading NO.	H.S. Code	Description	S/T
	5208.39.10	--- Locally manufactured	20%
	5208.39.90	--- Other	25%
		- Of yarns of different colours	
		- - Plain weave, weighing not more than 100 g/m2	
	5208.41.10	-- Locally manufactured	20%
	5208.41. DO	-- Other	25%
		-- Plain weave, weighing more than 100 g/m2	
	5208.42.10 ~	--- Locally manufactured	20%
	5208.42.90	--- Other	2596
		-- 3-thread or 4-thread twill, including cross twill	
	5208.43.10	--- Locally manufactured	20%
	5208.43.90	--- Other	25%
		-- Other fabrics	
	5208.49.10	--- Locally manufactured	20%
	5208.49.90	--- Other	25%
		- Printed	
		Plain weave weighing not more than 100g/m2	
	5208.51.10	--- Locally manufactured	20%

Heading No.	H.S. Code	Description	S/T
52.09	5208.51.90	--- Other	25%
		-- Plain weave, weighing more than 100 g/m'	
	5208.52.10	--- Locally manufactured	20%
	5208.52.90	--- Other	25%
		-- 3-thread or thread twill, including cross twill	
	5208.53.10	--- Locally manufactured	20%
	5208, 53.	-- Other Other fabrics	25%
	5208.59.10	Locally manufacture	20%
	5208.59.90	--- Other	25%
		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m2.	
		- Unbleached :	
		-- Plain weave	
	5209.11.10	--- locally manufactured	20%
	5209.11.90	--- Other	20%
		--3-thread or 4-thread twill, including cross twill	
	5209.12.10	--- Locally manufactured	20%
	5209.12.90	--- Other	25%

Heading No. No.	H.S. Code	Description	S/T
		-- Other fabrics	
	5209.19.10	--- Locally manufactured	20%
	5209.19.90	--- Other	25%
		- Bleached	
		-- Plain weave	
	5209.21.10	--- Locally manufactured	20%
	5209.21.90	--- Other	25%
		-- 3-thread or 4-thread twill, including cross twill	
	5209.22.10	--- Locally manufactured	20%
	5209.22.90	--- Other	25%
		-- Other fabrics	
	5209.29.10	--- Locally manufactured	20%-
	5209.29.90	--- Other	25%
		- Dyed	
		-- Plain weave	
	5209.31.10	--- Locally manufactured	20%
	5209.31.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill	
	5209.32.10	--- Locally manufactured	20%
	5209-32.90	--- Other	20%

Heading No.	H.S. Code	Description	S/T
		-- other fabrics	
	5209.39.10	--- Locally manufactured	20%
	5209.39.90	--- Other	25 %
		- of yarns of different colours	
		-- Plain weave	
	5209.41.10	--- Locally manufactured	20%
	5209.41.90	--- Other	25%
		-- Denim	
	5209.42.10	--- Locally manufactured	20 %
	5209.42.90	--- Other	25%
		-- other fabrics of 3-thread or 4-thread twill, including cross twill	
	5209.43.10	--- Locally manufactured	20%
	5209.43.90	--- Other	25%
		-- other fabrics	
	5209.49.10	--- Locally manufactured	20%
	5209.49.90	--- Other	25 %
		- Printed	
		-- Plain weave	
	5209.51.10	--- Locally manufactured	20%
	5209.51-90	--- other -	25 %

Heading No.	H.S. Code	Description	S/T
52.10		-- 3-thread or 4-thread twill, including cross twill	
	5209.52.10	--- Locally manufactured	20%
	5209.52.90	--- other	25%
		-- other fabrics	
	5209.59-10	--- Locally manufactured	20%
	5209.59.90	--- other	25%
		woven fabrics of cotton, containing 1088 than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m ² .	
		- unbleached	
		-- Plain weave	
	5210-11-10	--- Locally manufactured	20%
	5210.11-90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill	
	5210.12.10	--- Locally manufactured	20%
	5210.12.90	--- other	25%
		-- other fabrics	
	5210-19-10	--- Locally manufactured	20%
	5210.19-90	--- other	25%

Heading No.	H.S. Code	Description	S/T
		- Bleached .	
		-- Plain weave	
	5210.21.10	--- Locally manufactured	20%
	5210.21.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill	
	5216.22.10	--- Locally manufactured	20%-
	5210.22.90	--- Other	25%
		-- Other fabrics	
	5210.29.10	--- Locally manufactured	20%
	5210.29.90	--- Other	25%
		- Dyed	
		-- Plain weave	
	5210.31.10	--- Locally manufactured	20%
	5210.31.90	--- Other	25%
		-- 3-thread or 4-thread twill, including cross twill	
	5210.32.10	--- Locally manufactured	20%
	5210.32.90	--- Other	25%
		-- Other fabrics	
	5210.39.10	--- Locally manufactured	20%
	5210.39.90	--- Other	25%

Heading No.	H.S. Code.	Description	S/T
		- of yarns of different colours	
		-- Plain weave	
	5210.41.10	--- Locally manufactured	20 %
	5210.41.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill	
	5210.42.10	--- Locally manufactured	20%
	5210.42.90	--- other	25%
		-- other fabrics	
	5210.49.10	--- Locally manufactured	20%
	5210. 49. 90	--- other	25%
		- Printed	
		-- Plain weave	
	5210.51.10	--- Locally manufactured	20%
	5210.51.90	--- other	25%
		--3-thread or 4-thread twill, including cross twill	
	5210.52.10	--- Locally manufactured	20%
	5210.52.90	--- other	25%
		-- other fabrics	
	5210.59.10	--- Locally manufactured	20%
	5210.59.90	--- other	25%

Heading No.	H.S. Code	Description	S/T
52.11		Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m ²	
		- Unbleached	
		-- Plain weave	
	5211.11.10	--- Locally manufactured	20%
	5211.11.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill	
	5211.12.10	--- Locally manufactured	20%
	5211.12.90	--- Other	25%
		-- Other fabrics	
	5211.19.10	--- Locally manufactured	20%
	5211.19.90	--- Other	25%
		- Bleached	
		-- Plain weave	
	5211.21.10	--- Locally manufactured	20%
	5211.21.90	--- Other	25%
		-- 3-thread or 4-thread twill, including cross twill	
	5211.22.10	--- Locally manufactured	20%

Heading No.	H.S. Code	Description	S/T
	5211.22.90	--- Other -- Other fabrics	25%
	5211.29.10	--- Locally manufactured	20%
	5211.29.90	--- Other - Dyed -- Plain weave	25%
	5211.31.10	--- Locally manufactured	20%
	5211.31.90	--- Other --3-thread or 4-thread twill including cross twill	25%
	5211.32.10	--- Locally manufactured	20%
	5211.32.90	--- Other -- Other fabrics	25%
	5211.39.10	--- Locally manufactured	20%
	5211.39.90	--- Other - Of yarns of different colours -- Plain weave	25%
	5211.41.10	--- Locally manufactured	20%
	5211.41.90	--- Other -- Other fabrics of 3-thread or 4-thread twill, including cross twill	25%
	5211.42.10	Denim -- Locally manufactured	20%
	5211.42.90	-- Other	25%
	5211.43.10	--- Locally manufactured	20%

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Heading No.	H.S. Code	Description	<i>S/T</i>
52.12	5211.43.90	--- other	25%
		-- other fabrics	
	5211.49.10	--- Locally manufactured	20%
	5211.49.90	--- other	25%
		_ Printed	
		-- Plain weave	
	5211.51.10	--- Locally manufactured	20%
	5211.51-90	--- other	25%
		--3-thread or 4-thread twill, including cross twill	
	5211.52.10	--- Locally manufactured	20%
	5211.52-90	--- other	25%
		-- other fabrics	
	5211-59-10	--- Locally manufactured	20%
	5211-59-90	--- other	25%
		other woven fabrics of cotton.	
		_ Weighing not more than 200 g/m ²	
		-- Unbleached	
		--- Canvas	
	5212.11.11	---- Locally manufactured	20%
	5212.11.19	---- Other	25%
		--- Other :	

Heading No.	H.S. Code	Description	S/T
	5212.11.91	---- Locally manufactured	20%-
	5212.11.99	---- Other	25%
		-- Bleached	
		--- Canvas	
	5212.12.11	---- Locally manufactured	20%
	5212.12.19	---- Other	25%
		--- Other	
	5212-12.91	---- Locally manufactured	20%-
	5212.12.99	---- Other	25%
		-- Dyed	
		--- Canvas	
	5212.13.11	---- Locally manufactured	20%
	5212.13.19	---- Other	25%
		--- Other	
	5212.13.91	---- Locally manufactured	20%
	5212.13.99	---- Other	25%
		-- Of yarns of different colours	
	5212.14.10	--- Locally manufactured	20%
	5212.14.90	--- Other	25%
		-- Printed	
		--- Canvas	

Heading No.	H.S. Code	Description	S/T
	5212.15.11	--- Locally manufactured	20%
	5212.15.19	--- Other	25%
		--- Khangas in the piece	
	5212.15.21	--- Locally manufactured	20%
	5212.15.29	--- Other	20%
		--- Other	
	5212.15.91	--- Locally manufactured	20%
	5212.15.99	--- Other	25%
		- Weighing more than 200 g/m ²	
		-- Unbleached	
		--- Canvas	
	5212.21.11	--- Locally manufactured	20%
	5212.21.19	--- Other	25%
		--- Other	
	5212.21.91	--- Locally manufactured	20%
	5212.21.99	--- Other	25%
		-- Bleached	
		--- Canvas	
	5212.22.11	--- Locally manufactured	20%
	5212.22.19	--- Other	25%
		--- Fabrics for the manufacture of the medicated textile articles under 30.05	

Heading No.	H.S. Code	Description	S/T
	5212.22.21	---- Locally manufactured	20%-
	5212.22.29	---- Other	25%
		--- Other	
	5212.22.91	---- Locally manufactured	20%
	5212.22.99	---- Other	25%
		-- Dyed	
		--- Canvas	
	5212.23.11	---- Locally manufactured	20%
	5212.23.19	---- Other	25%
		--- Other	
	5212.23.91	---- Locally manufactured	20%
	5212.23.99	---- Other	25%
		-- Of yarns of different colours	
	5212.24.10	--- Locally manufactured	20%
	5212.24.90	--- Other	25%
		-- Printed	
		--- Canvas	
	5212.25.11	---- Locally manufactured	20%
	5212.25.19	---- Other	25%-
		--- Khangas in the piece	
	5212.25.21	---- Locally manufactured	20%

Heading No.	H.S. Code	Description	S/T
53.09	5212.25.29	--- Other	20%
		--- Other	
	5212.25.91	--- Locally manufactured	20%
	5212.25.99	--- Other	25%
		Woven fabrics of flax.	
		- Containing 85 % or more by weight of flax	
		-- Unbleached or bleached	
		--- Canvas	
	5309.11.11	--- Locally manufactured	20%
	5309.11.19	--- Other	25%
		--- Other	
	5309.11.91	--- Locally manufactured	20%-
	5309.11.99	--- Other	25%-
		-- Other	
		--- Canvas	
	5309.19.11	--- Locally manufactured	20%
	5309.19.19	--- Other	25%
		--- Other	
	5309.19.91	--- Locally manufactured	20%
	5309.19.99	--- Other	25%
		Containing less than 85% by weight of flax	

Heading No.	H.S. Code	Description	S/T
53.10		-- Unbleached or bleached	
		--- Canvas	
	5309.21.11	---- Locally manufactured	20%
	5309.21.19	---- Other	25-
		--- Other	
	5309.21.91	---- Locally manufactured	20%
	5309.21.99	---- Other	25 %
		-- Other	
		--- Canvas	
	5309.29.11	---- Locally manufactured	20%
	5309.29.19	---- Other	25 %
		--- Other	
	5309.29.91	---- Locally manufactured	20%
	5309.29.99	---- Other	25%
		Woven fabrics of jute or of other textile best fibres of heading No. 53.03.	
		- Unbleached	
	5310.10.10	-- Hessian and sacking (not including netting)	25%
		-- Other	
	5310.10.91	--- Locally manufactured	20%
	5310.10.99	--- Other	25%
		- Other	

Heading No.	H.S. Code	Description	S/T
53.11	5310.90.10	-- Hessian and sacking (not including netting)	25%
		-- Other	
	5310.90.91	--- Locally manufactured	20%
	5310.90.99	--- Other	25%
		Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	
	5311.00.10	- locally manufactured	20%
54.07	5311.00.90	- Other	25%
		woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading No. 54.04.	
		- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	
	5407.10.10	-- Locally manufactured	20%
	5407.10.90	--- Other	25%
		- Woven fabrics obtained from strip or the like	
	5407.20.10	-- Locally manufactured	20%
	5407.20.90	-- Other	25%
		- Fabrics specified in Note 9 to Section XI	

Heading No.	H.S. Code	Description	S/T
	5407.30.10	-- Locally manufactured	20%
	5407.30.90	-- Other	25%
		-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
		-- Unbleached or bleached	
	5407.41.10	--- Locally manufactured	20%
	5407.41.90	--- Other	25%-
		-- Dyed	
	5407.42.10	--- Locally manufactured	20%
	5407.42.90	--- Other	25%
		-- Of yarns of different colours	
	5407.43.10	--- Locally manufactured	20%
	5407.43.90	--- Other	25%
		-- Printed	
		--- Khanga and the like	
	5407.44.11	---- Locally manufactured	20%
	5407.44.19	---- Other	20%
		--- Other	
	5407.44.91	---- Locally manufactured	20%
	5407.44.99	---- Other	25%

Heading No.	H.S. Code	Description	S/T
		- other woven fabrics, containing 85% or more by weight of textured polyester filaments	
		.. Unbleached or bleached	
	5407.51.10	--- Locally manufactured	20%
	5407.51.90	--- Other	25%
		.. Dyed	
	5407.52.10	--- Locally manufactured	20%
	5407.52.90	--- Other	25%
		.. of yarns of different colours	
	5407.53 10	--- Locally manufactured	20%
	5407.53 90	--- Other	25%
		.. Printed	
		--- Khanga and the like	
	5407.54.11	--- Locally manufactured	20%
	5407.54.19	--- Other	20%
		--- Other	
	5407.54.91	--- Locally manufactured	20%
	5407.54.99	--- Other	25%
		- other woven fabrics, containing 85% or more by weight of polyester filaments	

Heading No.	H.S. Code	Description	S/T
		.. Containing 85% or more by weight of non-textured polyester filaments	
	5407.61.10	--- Locally manufactured	20%
	5407.61.90	--- Other	25%
		.. Other	
	5407.69.10	--- Locally manufactured	20%
	5407.69.90	--- Other	25%
		- Other woven fabrics, containing 85% or more by weight of synthetic filaments	
		.. Unbleached or bleached	
	5407.71.10	--- Locally manufactured	20%
	5407.71.90	--- Other	25%
		.. Dyed	
	5407.72.10	--- Locally manufactured	20%
	5407.72.90	--- Other	25%
		.. Of yarns of different colours	
	5407.73.10	--- Locally manufactured	20%
	5407.73.90	--- Other	25%
		.. Printed	
		--- Khanga and the like	
...	5407.74.11	---- Locally manufactured	20%

Heading No.	H.S. Code	Description	S/T
	5407.74.19	---- Other	20%
		--- Other	
	5407.74.91	---- Locally manufactured	2 0%
	5407.74.99	---- Other	2 5%
		- Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton	
		-- Unbleached or bleached	
	5407.81.10	--- Locally manufactured	20%
	5407.81.90	--- Other	25%
		-- Dyed	
	5407.82.10	--- Locally manufactured	20%-
	5407.82.90	--- Other	25%
		-- Of yarns of different colours	
	5407.83.10	--- Locally manufactured	20%
	5407.83.90	--- Other	25%-
		-- Printed	
		--- Khanga and the like	
	5407.84.11	---- Locally manufactured	20%
	5407.84.19	---- Other	20%
		--- Other	

Heading No.	H.S. Code	Description	S/T
54.08	5407.84.91	---- Locally manufactured	20%
	5407.84.99	---- Other	25%
		-Other woven fabrics	
		-- Unbleached or bleached	
	5407.91.10	--- Locally manufactured	20%
	5407.91.90	--- Other	25%
		-- Dyed	
	5407.92.10	--- Locally manufactured	20%
	5407.92.90	--- Other	25%
		-- Of yarns of different colours	
	5407.93.10	--- Locally manufactured	20%-
	5407.93.90	--- Other	25%
		-- Printed	
		--- Khanga and the like	
	5407.94.11	---- Locally manufactured	20%
	5407.94.19	---- Other	20%
		--- Other	
	5407.94.91	---- Locally manufactured	20%
	5407.94.99	---- Other	25%
		Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 54.05.	

Heading No.	H.S. Code	Description	S/T
		- Woven fabrics obtained from high tenacity yarn, of viscose rayon	
	5408.10.10	--Locally manufactured	20%
	5408.10.90	-- Other	25%
		- Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like	
		-- Unbleached or bleached	
	5408.21.10	--- Locally manufactured	20%-
	5408.21.90	--- Other	25%
		-- Dyed	
	5408.22.10	--- Locally manufactured	20%-
	5408.22.90	--- Other	25%
		-- Of yarns of different colours	
	5408.23.10	--- Locally manufactured	20%
	5408.23.90	--- Other	25%-
		-- Printed	
		--- Khanga and the like	
	5408.24.11	---- Locally manufactured	20%-
	5408.24.19	---- Other	20%
		--- Other	

Heading No.	H.S. Code	Description	S/T
	5408.24.91	---- Locally manufactured	20%
	5408.24.99	---- Other	25%
		-other woven fabrics	
		-- Unbleached or bleached	
	5408.31.10	--- Locally manufactured	20%
	5408.31-90	--- Other	25%
		-- Dyed	
	5408.32.10	--- Locally manufactured	20%
	5408.32.90	--- Other	25%
		-- of yarns of different colours	
	5408.33.10	--- Locally manufactured	20%
	5408.33.90	--- Other	25%
		-- Printed	
		--- Khanga and the like	
	5408.34.11	---- Locally manufactured	20%
	5408.34.19	---- Other	20%,
	5408.34.91	---- Locally manufactured	20%
	5408.34.99	---- Other	25%
55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	

Heading No.	H.S. Code	Description	S/T
		-Containing 85*-. or more by weight of polyester staple fibres	
		-- Unbleached or bleached	
	5512.11.10	--- Locally manufactured	20%
	5512.11.90	--- Other	25 %
		-- Other	
	5512.19.10	--- Locally manufactured	20%
	5512.19.90	-- Other	25%
		Containing 85% or more by weight of acrylic or modacrylic staple fibres	
		-- Unbleached or bleached	
	5512.21.10	--- Locally manufactured	20%
	5512.21.90	--- Other	25%
		-- Other	
	5512.29.10	-- Locally manufactured	20%
	5512.29.90	--- Other	25%
		-- other	
		-- Unbleached or bleached	
	5512.91.10	--- Locally manufactured	20%
	5512.91.90	--- Other	25%
		-- Other	
	5512.99.10	---- Locally manufactured	20%

Heading No.	H.S. Code	Description	S/T
55.13	5512.99.90	---- Other	25%
		Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m ² .	
		- Unbleached or bleached	
		-- of polyester staple fibres, plain weave	
	5513.11.10	--- Locally manufactured	20%
	5513.11.90	--- Other	20%
		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	5513 12.10	--- Locally manufactured	20%
	5513 12.90	--- Other	20%
		-- other woven fabrics of polyester staple fibres	
	5513.13.10	--- Locally manufactured	20%
	5513.13 90	--- Other	25%
		--other woven fabrics	
	5513 19.10	--- Locally manufactured	20%
	5513 19.90	--- Other	20%

Heading No.	H.S. Code	Description	S/T
		- Dyed	
		-- Of polyester staple fibres, plain weave	
	5513 21.10	--- Locally manufactured	20%
	5513.21.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	5513.22.10	--- Locally manufactured	20%
	5513.22.90	--- Other	25%
		-- Other woven fabrics of polyester staple fibres	
	5513.23.10	--- Locally manufactured	20%
	5513.23.90	--- Other	25%
		--Other woven fabrics	
	5513.25.10	--- Locally manufactured	20%
	5513.29.90	--- Other	25%
		- Of yarns of different colours	
		-- Of polyester staple fibres, plain weave	
	5513.31.10	--- Locally manufactured	20%
	5513.31.90	--- Other	25%
		-- 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	

Heading No.	H S Code	Description	S/T
	5513.32.10	--- Locally manufactured	20%
	5513.32.90	--- Other	25%
		-- other woven fabrics of polyester staple fibres	
	5513.33.10	--- Locally manufactured	20%
	5513.33.90	--- Other	25%
		-- Other woven fabrics	
	5513.39.10	--- Locally manufactured	20%
	5513.39.90	--- Other	25%
		- Printed	
		-- of polyester staple fibres, plain weave	
		--- Khanga, Kitenge and the like in the piece	
	5513.41.11	---- Locally manufactured	20%
	5513.41.19	---- Other	25%
		--- Other	20%
	5513.41.91	---- Locally manufactured	25%
	5513.41.99	---- Other	
		--3-thread or 4-thread twill, including cross twill, Of polyester staple fibres	
	5513.42.10	--- Locally manufactured	20%
	5513.42.90	--- other	25%

Heading No.	H.S. Code	Description	S/T
55.14		-- Other woven fabrics of polyester staple fibres	
		--- Khanga, Kitenge and the like in the piece	
	5513.43.11	---- Locally manufactured	20%
	5513.43.19	---- Other	25%
		--- Other	
	5513.43.91	---- Locally manufactured	20%
	5513.43.99	---- Other	25%
		--other woven fabrics	
		--- Khanga, Kitenge and the like in the piece	
	5513.49.11	. . . Locally manufactured	20%
	5513.49.19	---- Other	25%
		--- Other	
	5513.49.91	---- Locally manufactured	20%
	5513.49.99	---- Other	25%
		woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton of a weight exceeding 170 g/M2.	

Heading No.	H.S. Code	Description	S/T
		-Unbleached or bleached	
		-- Of polyester staple fibres, plain weave	
	5514.11.10	--- Locally manufactured	20%
	5514.11.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	5514.12.10	--- Locally manufactured	20%
	5514.12.90	--- Other	25%
		-- Other woven fabrics of polyester staple fibres	
	5514.13 10	--- Locally manufactured	20%
	5514.13.90	--- Other	25%-
		-- Other woven fabrics	
	5514.19.10	--- Locally manufactured	20%
	5514.19.90	--- Other	25%
		- Dyed	
		-- Of polyester staple fibres, plain weave	
	5514.21.10	--- Locally manufactured	20%
	5514.21.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	

Heading No.	H.S. Code	Description	S/T
	5514.22.10	--- Locally manufactured	20%
	5514.22.90	--- Other	25%
		-- Other woven fabrics of polyester staple fibres	
	5514.23.10	--- Locally manufactured	20%-
	5514.23.90	--- Other	25%-
		-- Other woven fabrics	
	5514.29.10	--- Locally manufactured	20%
	5514.29.90	--- Other	25%
		- Of yarns of different colours	
		-- Of polyester staple fibres, plain weave	
	5514.31.10	--- Locally manufactured	25%
	5514.31.90	--- Other	25%
		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	5514.32.10	--- Locally manufactured	20%-
	5514.32.90	--- Other	25%
		--other woven fabrics of polyester staple fibres	
	5514.33.10	--- Locally manufactured	25%
	5514.33.90	--- Other	25%
		-- Other woven fabrics	

Heading No.	H.S. Code	Description	S/T
	5514.39.10	--- Locally manufactured	20%
	5514.39.90	--- Other	25%
		- Printed	
		-- Of polyester staple fibres, plain weave	
		--- Khanga, Kitenge and the like in the piece	
	5514.41.11	---- Locally manufactured	20%
	5514.41.19	---- Other	25%
		--- Other	
	5514.41.91	---- Locally manufactured	20%
	5514.41.99	---- Other	25%
		--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	
	5514.42.10	... Locally manufactured	20%
	5514.42.90	--- Other	25%
		--Other woven fabrics of polyester staple fibres	
		--- Khanga, Kitenge and the like in the piece	
	5514.43.11	---- Locally manufactured	20%
	5514.43.19	---- Other	25%
		--- Other	
	5514.43.91	---- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
55.15	5514 43 99	--- Other --other woven fabrics --- Khanga, Kitenge and the like in the piece	25%
	5514.49.11	--- Locally manufactured	20%
	5514.49.19	--- Other	25%
		--- Other	
	551.4.49.91	--- Locally manufactured	20%
	5514.49.99	---- Other	25%
		other woven fabrics of synthetic staple fibres. . of polyester staple fibres .. Mixed mainly or solely with viscose rayon staple f ibres --- Khanga,Kitenge and the like in the piece	
	5515. 11. 11	---. Locally manufactured	20%
	551.5-11-19	--- Other --- Other	25%
	551-5.11.9.	--- Locally manufactured	20%
	5515.11.99	--- Other	25%
		.. Mixed mainly or solely with man-made filaments	

Heading No.	H. S. Code	Description	S/T
		--- Khanga, Kitenge and the like in the piece	
	5515.12.11	---- Locally manufactured	20%
	5515.12.19	---- Other	25%
		--- Other	
	5515.1,2. 91	---- Locally manufactured	20%
	5515.12.5,9	---- Other	25%
		-- Mixed mainly or solely with wool or fine animal hair	
	5515.13.10	--- Locally manufactured	20%
	5515.13.90	--- other	25%
		-- Other	
		--- Khanga, Kitenge and the like in the piece :	
	5515.19.11	---- Locally manufactured	20%
	5515.19.19	---- Other	25%
		--- Other	
	5515.19.91	---- Locally manufactured	20%
	5515.19.99	---- Other	25%
		- Of acrylic or modacrylic staple fibres	
		-- Mixed mainly or solely with man-made filaments	
		--- Khanga,Kitenge and the like in the piece :	

Heading No.	H. S. Code	Description	S/T
	5515.21.11	---- Locally manufactured	20%
	5515.21.19	---- Other	25%
		--- Other	
	5515.21.91	---- Locally manufactured	20%
	5515.21.99	---- Other	25%
		-- Mixed mainly or solely with wool or fine animal hair	
	5515.22.10	--- Locally manufactured	20%
	5515.22.90	--- Other	25%
		-- Other	
		--- Khanga, Kitenge and like in the piece	
	5515.29.11	---- Locally manufactured	20%
	5515.29.19	---- Other	25%
		--- Other	
	5515.29.91	---- Locally manufactured	20%
	5518.29.99	---- Other	25%
		-other woven fabrics	
		-- Mixed mainly or solely with man-made filaments	
		--- Khanga, Kitenge and the like in the piece	
	5515.91.11	---- Locally manufactured	20%

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Description</i>	<i>SIT</i>
55.16	5515.91.19	---- Other	25%
		--- Other	
	5515.91.91	---- Locally manufactured	20%
	5515.91.99	---- Other	25%
		-- Mixed mainly or solely with wool or fine animal hair	
	5515.92.10	--- Locally manufactured	20%
	5515.92.90	--- Other	25%
		-- Other	
		--- Khanga, Kitenge and the like in the piece	
	5515.99.11	--- Locally manufactured	25%
	5515.99.19	--- Other	25%-
		--- Other	
	5515.99.91	--- Locally manufactured	20%-
	5515.99.99	---- Other	25%
		Woven fabrics of artificial staple fibres.	
		- Containing 85 % or more by weight of artificial staple f ibres	
		-- Unbleached or bleached	
	5516.11.10	--- Locally manufactured	20%
	5516 . 11.90	--- Other	25%

Heading No.	H. S. Code	Description	S/T
		-- Dyed	
	5516.12.10	--- Locally manufactured	20%
	5516.12.90	--- Other	25%-
		-- Of yarns of different colours	
	5516.13.10	--- Locally manufactured	20%
	5516.13.90	--- Other	25%
		-- Printed	
		--- Khanga, Kitenge and the like in the piece	
	5516.14.11	---- Locally manufactured	20%
	5516.14.19	---- Other	25%
		--- Other	
	5516.14.91	---- Locally manufactured	20%
	5516.14.99	---- Other	25%
		- Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments	
		-- Unbleached or bleached	
	5516.21.10	--- Locally manufactured	20%
	5516.21.90	--- Other	25%
		-- Dyed	
	5516.22.10	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
	5516.22.90	--- Other -- of yarns of different colours	25%-
	5516.23.10	--- Locally manufactured	20%-
	5516.23.90	--- Other -- Printed --- Khanga, Kitenge and the like in the piece	25%
	5516.24.11	---- Locally manufactured	20%
	5516.24.19	---- Other --- Other	25%
	5516.24.91	---- Locally manufactured	20%
	5516.24.99	---- Other - Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair -- Unbleached or bleached	25%-
	5516.31.10	--- Locally manufactured	20%-
	5516.31.90	--- Other -- Dyed	25%
	5516.32.10	--- Locally manufactured	20%;
	5516.32.90	--- Other	25%

Heading No.	H. S. Code	Description	S/T
		-- of yarns of different colours	
	5516.33.10	--- Locally manufactured	20%
	5516.33.90	--- Other	25%
		-- Printed	
		--- Khanga, Kitenge and the like in the piece	
	5516.34.11	---- Locally manufactured	20%
	5516.34.19	---- Other	25%-
		--- Other	
	5516.34.91	---- Locally manufactured	20%
	5516.34.99	---- Other	25%
		- Containing less than 85% by weight of artificial staple fibres,mixed mainly or solely with cotton	
		-- Unbleached or bleached	
	5516.41.10	--- Locally manufactured	20%;
	5516.41.90	--- Other	25%
		-- Dyed	
	5516.42.10	--- Locally manufactured	20%
	5516.42.90	--- Other	25%-
		-- of yarns of different colours	
	5516.43.10	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
	5516.43.90	--- Other	25%-
		-- Printed	
		--- Khanga, Kitenge and the like in the piece	
	5516.44.11	---- Locally manufactured	20%-
	5516.44.19	---- Other	25%-
		--- Other	
	5516.44.91	---- Locally manufactured	20%
	5516.44.99	---- Other	25%-
		- Other	
		-- Unbleached or bleached	
	5516.91.10	--- Locally manufactured	20%;
	5516.91.90	--- Other	25%
		-- Dyed	
	5516.92.10	--- Locally manufactured	20%
	5516.92.90	--- Other	25%;
		-- Of yarns of different colours	
	5516.93 10	--- Locally manufactured	20%;
	5516.93.90	--- Other	25%
		-- Printed	
		--- Khanga, Kitenge and the like in the piece	

Heading NO.	H. S. Code	Description	S/T
58.01	5516.94.11	---- Locally manufactured	20%
	5516.94.19	---- Other	25%
		--- Other	
	5516.94.91	---- Locally manufactured	20%
	5516.94.99	---- Other	25%
		Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 58.06.	
		. of wool or fine animal hair	
	5801.10.10,	--Locally manufactured	20%
	5801.10.90	-- Other	25%
		. Of cotton	
		-- Uncut weft pile fabrics	
	5801.21.10	--- Locally manufactured	20%
	5801.21.90	--- other	25%
		--Cut corduroy	
	5801.22.10	--- Locally manufactured	20%
	5801.22.90	--- Other	25%
		--other weft pile fabrics	
	5801.23.10	--- Locally manufactured	20%
	5801.23.90	--- other	25%
		-- Warp pile fabrics, epingle (uncut)	

Heading No.	H. S. Code	Description	S/T
	5801.24.10	--- Locally manufactured	20%
	5801.24.90	--- Other	25%
		-- Warp pile fabrics, cut	
	5801.25.10	--- Locally manufactured	20%-
	5801.25.90	--- Other	25%-
		--Chenille fabrics	
	5801.26.10	--- Locally manufactured	20%
	5801.26.90	--- Other	25%
		- Of man-made fibres	
		--Uncut weft pile fabrics	
	5801.31.10	--- Locally manufactured	20%
	5801.31.90	--- Other	25%
		--Cut corduroy	
	5801.32.10	--- Locally manufactured	20%
	5801.32.90	--- Other	25%
		--Other weft pile fabrics	
	5801.33.10	--- Locally manufactured	20%
	5801.33.90	--- Other	25%
		-- Warp pile fabrics, epingle (uncut)	
	5801.34.1.0	--- Locally manufactured	20%
	5801.34.90	--- Other	25%.
		--Warp pile fabrics, cut	

Heading No.	H. S. Code	Description	S/T
58.02	5801.35.10	--- Locally manufactured	20%
	5801.35.90	--- Other	25%
		- -Chenille fabrics	
	5801.36.10	--- Locally manufactured	20%
	5801.36.90	--- Other	25%
		- of other textile materials	
	5801.90.10	--Locally manufactured	20%
	5801.90.90	-- Other	25%
		Terry to welling and similar woven terry fabrics, other than narrow fabrics of heading No. 58.06; tufted textile fabrics, other than products of heading No. 57.03.	
		- Terry to welling and similar woven terry fabrics, of cotton	
		--unbleached	
	5802.11.10	--- Locally manufactured	20%
	5802.11-90	--- Other	25%
		--Other	
	5802 19.10	--- Locally manufactured	20%
	5802.19.90	--- other	25%
		- Terry to welling and similar woven terry fabrics, of other textile materials	

Heading NO.	H. S. Code	Description	S/T
58.03	5802.20.10	--- Locally manufactured	20%
	5802.20.90	--- Other	25%
		- Tufted textile fabrics	
	5802.30.10	-- Locally manufactured	20%
	5802.30.90	-- Other	25%
		Gauze, other than narrow fabrics of heading No. 58.06.	
		- Of cotton	
		-- Other	
	5803.10.91	--- Locally manufactured	20%
	5803.10.99	--- Other	25%
		- Of other textile materials	
	5803.90.10	-- of silk	25%
		--Of man-made fibres	
	5803.90.21	--- Locally manufactured	20%
	5803.90.29	--- Other	25%
		-- Of flax or ramie	
	5803.90.31	--- Locally manufactured	20%
	5803.90.39	--- Other	25%
		-- of hemp, jute or the like	
	5803.90.41	--- Locally manufactured	20%
	5803.90.49	--- Other	25%

<i>Heading No.</i>	<i>H.S. Code</i>	<i>Description</i>	<i>SIT</i>
58.04		-- Other	
	5803.90-91	--- Locally manufactured	20%-
	5803.90.99	--- Other	25%
		Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading No. 60.02.	
		_ Tulles and other net fabrics	
	5804.10.10	-- Locally manufactured	20%
	5804.10.90	-- Other	25%
		_ Mechanically made lace	
		-- of man-made fibres	
	5804.21.10	--- Locally manufactured	20%
	5804.21.90	--- Other	25%
		-- of other textile materials	
	5804.29.10	--- Locally manufactured	20%
	5804.29.90	--- Other	25%
		_ Hand-made lace	
	5804.30.10	-- Locally manufactured	20%
	5804.30.90	-- Other	25%

Heading No.	H. S. Code	Description	S/T
58.05		Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	
	5805.00.10	- Locally manufactured	20%
	5805.00.90	- Other	25%
58.06		Narrow woven fabrics, other than goods of heading No. 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
		- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	
	5806.10.10	-- Locally manufactured	20%
	5806.10.90	-- Other	25%
		- Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	
	5806.20.10	-- Locally manufactured	20%
	5806.20.90	-- Other	25%
		- Other woven fabrics	
		-- Of cotton	
	5806.31.10	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
58.07	5806.31.90	--- Other	25%
		-- Of man-made fibres	
	5806.32.10	--- Locally manufactured	20%
	5806.32.90	--- Other	25%
		-- Of other textile materials	
	5806.39.10	--- Locally manufactured	20%
	5806.39.90	--- Other	25%
		- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	
	5806.40.10	-- Locally manufactured	20%
	5806.40.90	-- Other	25%
		Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
		- Woven	
	5807.10.10	-- Locally manufactured	20%
	5807.10.90	-- Other	25%
		- Other	
	5807.90.10	-- Locally manufactured	20%
	5807.90.90	-- Other	20%

Heading No.	H.S. Code	Description	S/T
58.08		Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
		- Braids in the piece	
	5808.10.10	-- Locally manufactured	20%
	5808.10.90	-- Other	25%
		- Other	
	5808.90.10	-- Locally manufactured	20%
	5808.90.90	-- Other	25%
58.09		Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 56.05, of a kind used 'in apparel, an furnishing fabrics or for similar purposes, not elsewhere specified or included.	
	5809.00.10	- Locally manufactured	20%
	5809.00.90	- Other	25%
58.10		Embroidery in the piece, in strips or in motifs.	
		- Embroidery without visible ground	
	5810.10.10	-- Locally manufactured	20%
	5810.10.90	-- Other	25%

Heading No.	H. S. Code	Description	S/T
		- other embroidery	
		-- Of cotton	
	5810.91.10	--- Locally manufactured	20%
	5810.91.90	--- Other	25%
		-- Of man-made fibres	
	5810.92.10	--- Locally manufactured	20%
	5810.92.90	--- Other	25%
		-- of other textile materials	
	5810.99.10	--- Locally manufactured	20%
	5810.99.90	--- Other	25%
58.11		Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10.	
	5811.00.10	- Locally manufactured	20%
	5811.00.90	- Other	25%
60.01		Pile fabrics, including "long pile" fabrics and terry'fabrics, knitted or crocheted.	
		- "Long pile" fabrics	
	6001.10.91	-- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
	6001.10.99	-- Other -Looped pile fabrics -- Of cotton	25%
	6001.21.91	--- Locally manufactured	20%
	6001.21.99	--- Other -- Of man-made fibres	25%
	6001.22.91	--- Locally manufactured	20%-
	6001.22.99	--- Other -- Of other textile materials	25%
	6001.29.91	--- Locally manufactured	
	6001.29.99	--- Other - Other -- Of cotton	20% 25%
	6001.91.91	--- Locally manufactured	20%
	6001.91.99	--- Other -- Of man-made fibres	20%
	6001. 92. 91	--- Locally manufactured	20%
	6001.92.99	--- Other -- Of other textile materials,	25%
	6001. 99. 91	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
60.02	6001.99.99	--- Other Other knitted or crocheted fabrics. - Of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	25%
	6002 10.91	-- Locally manufactured	20%
	6002.10.99	-- Other - Other, of a width not exceeding 30 cm	25%
	6002.20.91	-- Locally manufactured	20%;
	6002.20.99	-- Other - Of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread	25%-
	6002.30.91	-- Locally manufactured	20%
	6002.30.99	-- Other - Other fabrics, warp knit (including those made on galloon knitting machines) -- Of wool or fine animal hair	20%
	6002.41.91	--- Locally manufactured	20%
	6002.41.99	--- Other	25%-

Heading NO.	H. S. Code	Description	S/T
		-- Of cotton	
	6002.42.91	--- Locally manufactured	20%
	6002.42.99	--- Other	25%
		-- Of man-made fibres	
	6002.43.91	--- Locally manufactured	20%
	6002.43.99	--- Other	25%
		-- Other	
	6002.49.91	--- Locally manufactured	20%
	6002.49.99	--- Other	25%
		- Other	
		-- Of wool or fine animal hair	
	6002.91.91	--- Locally manufactured	20%
	6002.91.99	--- Other	25%
		-- Of cotton	
	6002.92.91	--- Locally manufactured	20%
	6002.92.99	--- Other	25%
		-- Of man-made fibres	
	6002.93.91	--- Locally manufactured	20%
	6002.93.99	--- Other	25%
		-- Other	

Heading No.	H. S. Code	Description	S/T
61.01	.6002.99.91	--- Locally manufactured	20%
	6002.99.99	--- Other	25%
		Men's or boys, overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading-No. 61.03.	
		- of wool or fine animal hair	
	6101.10.91	-- Locally manufactured	20%
	6101.10.99	-- Other	25%
		- Of cotton	
	6101.20.91	-- Locally manufactured	20%
	6101.20.99	-- Other	25%
		- Of man-made fibres	
	6101.30.91	-- Locally manufactured	20%
	6101.30.99	-- Other	25%
		- Of other textile materials	
	6101.90.91	-- Locally manufactured	20%
	6101.90.99	-- Other	25%

Heading No.	H. S. Code	Description	S/T
61.02		Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jacke-ts), wind-cheaters, wind- jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04. - of wool or fine animal hair 6102 10.91 -- Locally manufactured 20% 6102.10.99 -- Other 25% - Of cotton 6102.20.91 -- Locally manufactured 20% 6102.20.99 -- Other 25% - of man-made fibres 6102.30.91 -- Locally manufactured 20% 6102.30.99 -- Other 25% - of other textile materials 6102.90.91 -- Locally manufactured 20% 6102.90.99 -- Other 25%	
61.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	

Heading No.	H. S. Code	Description	S/T
		- Suits	
		-- of wool or fine animal hair	
	6103.11.91	--- Locally manufactured	20%
	6103.11.99	--- Other	25%
		-- of synthetic fibres	
	6103.12.91	--- Locally manufactured	20%
	6103.12.99	--- Other	25%
		-- of other textile materials	
	6103.19.91	--- Locally manufactured	20%
	603.19.99	--- Other	25%
		- Ensembles	
		-- of wool or fine animal hair	
	6103 21.91	--- Locally manufactured	20%
	6103.21.99	--- other	25%
		-- Of cotton	
	6103.22.91	--- Locally manufactured	20%
	6103.22.99	--- Other	25%
		-- of synthetic fibres	
	6103 23.91	--- Locally manufactured	20%
	6103 23.99	--- Other	25%

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Description</i>	<i>SIT</i>
		-- Of other textile materials	
	6103.29.91	--- Locally manufactured	20%
	6103.29.99	--- Other	25%
		- Jackets and blazers	
		-- Of wool or fine animal hair	
	6103.31.91	--- Locally Manufactured	20%
	6103.31.99	--- Other	25%
		-- Of cotton	
	6103.32.91	--- Locally manufactured	20%
	6103 32.99	--- Other	25%
		-- Of synthetic fibres	
	6103.33.91	--- Locally manufactured	20%
	6103.33.99	--- Other	25%
		-- Of other textile materials	
	6103.39.91	--- Locally manufactured	20%
	6103.39.99	--- Other	25%
		- Trousers, bib and brace overalls, breeches and shorts	
		-- Of wool or fine animal hair	

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Description</i>	<i>S/ T</i>
61.04	6103.41.91	--- Locally manufactured	20%
	6103.41.99	--- Other	25%
		-- Of cotton	
	6103.42.91	--- Locally manufactured	20%
	6103.42.99	--- Other	25%
		-- Of synthetic fibres	
	6103.43.91	--- Locally manufactured	20%
	6103.43.99	--- Other	25%
		-- Of other textile materials	
	6103.49.91	--- Locally manufactured	20%
	6103.49.99	--- Other	25%
		women's or girl's suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swim wear), knitted or crocheted.	
		Suits	
		-- Of wool or fine animal hair	
	6104.11.91	--- Locally manufactured	20%
	6104.11.99	--- Other	25%
		-- Of cotton.	
	63.04.12.91	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
	6104.12.99	--- Other	25%
		-- Of synthetic fibres	
	6104.13.91	--- Locally manufactured	20%
	6104.13.99	--- Other	25%
		-- Of other textile materials	
	6104.19.91	--- Locally manufactured	20%
	6104.19.99	--- Other	25%
		- Ensembles	
		-- Of wool or fine animal hair	
	6104.21.91	--- Locally manufactured	20%
	6104.21.99	--- Other	25%
		-- Of cotton	
	6104.22.91	--- Locally manufactured	20%
	6104.22.99	--- Other	25%
		-- Of synthetic fibres	
	6104.23.91	--- Locally manufactured	20%
	6104.23.99	--- Other	25%
		-- Of other textile materials	
	6104.29.91	--- Locally manufactured	20%
	6104.29.99	--- Other	25%

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Description</i>	<i>S/T</i>
		-Jackets and blazers	
		.. of wool or fine animal hair	
	6104.31.91	--- Locally manufactured	20%
	6104.31.99	--- Other	25%
		.. of cotton	
	6104.32.91	--- Locally manufactured	20%
	6104.32.99	--- other	25%
		.. of synthetic fibres	
	6104.33 91	--- Locally manufactured	20%
	6104.33.99	--- Other	25%
		.. of other textile materials	
	6104.39.91	--- Locally manufactured	20%
	6104.39.99	--- Other	25%
		. Dresses	
		.. of wool or fine animal hair	
	6101.41.91	--- Locally manufactured	20%
	6101.41.99	--- Other	25%
		.. Of cotton	
	6104.42.91	--- Locally manufactured	20%
	6104.42.99	--- Other	25%
		.. of synthetic fibres	

<i>Heading No.</i>	<i>H. S. Code</i>	<i>Description</i>	<i>S/T</i>
	6104.43.91	--- Locally manufactured	20%
	6104.43.99	--- Other	25%
		-- Of artificial fibres	
	6104.44.91	--- Locally manufactured	20%
	6104.44.99	--- Other	25%
		-- Of other textile materials	
	6104.49.91	--- Locally manufactured	20%
	6104.49.99	--- Other	25%
		- Skirts and divided skirts	
		-- Of wool or fine animal hair	
	6104.51.91	--- Locally manufactured	20%
	6104.51.99	--- Other	25%
		-- Of cotton	
	6104.52.91	--- Locally manufactured	20%
	6104.52.95	--- Other	25%
		-- Of synthetic fibres	
	6104.53.91	--- Locally manufactured	20%
	6104.53.99	--- Other	25%
		-- Of other textile materials	

Heading No.	H. S. Code	Description	S/T
61.05	6104.59.91	--- Locally manufactured	20%
	6104.59.99	--- Other	25%
		- Trousers, bib and brace overalls, breeches and shorts	
		-- Of wool, or fine animal hair	
	6104.61.91	--- Locally manufactured	20%
	6104.61.99	--- Other	25%
		-- Of cotton	
	6104.62.91	--- Locally manufactured	20%
	6104.62.99	--- Other	25%
		-- Of synthetic fibres	
	6104.63.91	--- Locally manufactured	20%
	6104.63.99	--- Other	25%
		-- Of other textile materials	
	6104.69.91	--- Locally manufactured	20%
	6104.69.99	--- Other	25%
		Men's or boys' shirts, knitted or crocheted.	
		- Of cotton	
	6105.10.91	--- Locally manufactured	20%
	6105.10.99	--- Other	25%
		- Of man-made fibres	

Heading No.	H. S. Code	Description	S/T
61.06	6105.20.91	--- Locally manufactured	20%
	6105.20.99	--- Other	25%
		- Of other textile materials	
	6105.90.91	--- Locally manufactured	20%
	6105.90.99	--- Other	25%
		Women's or girls, blouses, shirts and shirt-blouses, knitted or crocheted.	
		- Of cotton	
	6106.10.91	-- Locally manufactured	20%
	6106.10.99	-- Other	25%
		- Of man-made fibres	
	6106.20.91	--- Locally manufactured	20%
	6106.20.99	--- Other	25%
		- Of other textile materials	
	6106.90.91	--- Locally manufactured	20%
61.07	6106.90.99	--- Other	25%
		Men's or boys' underpants, briefs, <i>nightshirts</i> , pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		-Underpants and briefs	
		-- Of cotton	

Heading No.	H. S. Code	Description	S/T
	6107.11.91	--- Locally manufactured	20%
	6107.11.99	--- Other	25%
		-- Of man-made fibres	
	6107.12.91	--- Locally manufactured	20%
	6107.12. 99	--- Other	25%
		-- Of other textile materials	
	6107.19.91	--- Locally manufactured	20%
	6107.19.99	--- Other	25%
		- Nightshirts and pyjamas	
		-- Of cotton	
	6107.21.91	--- Locally manufactured	20%
	6107.21.99	--- Other	25 %
		-- Of man-made fibres	
	6107.22.91	--- Locally manufactured	20%
	6107.22.99	--- Other	25%
		-- Of other textile materials	
	6107.29.91	--- Locally manufactured	20%
	6107.29.99	--- Other	25%
		- Other	
		-- Of cotton	

Heading No.	H. S. Code	Description	S/T
61.08	6107.91.91	--- Locally manufactured	20%
	6107.91.99	--- Other	25%
		-- Of man-made fibres	
	6107.92.91	--- Locally manufactured	20%
	6107.92.99	--- Other	25%
		-- Of other textile materials	
	6107.99.91	--- Locally manufactured	20%
	6107.99.99	--- Other	25%
		Women's or girls, slips, petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
		_ Slips and petticoats	
		-- Of man-made fibres	
	6108.11.91	--- Locally manufactured	20%
	~ 6108.11.99	--- Other	25%
		-- Of other textile materials	
	6108.19.91	--- Locally manufactured	20%
	6108.19.99	--- Other	25%
		_ Briefs and panties	
		-- Of cotton	

Heading No.	H. S. Code	Description	S/T
	6108.21.91	--- Locally manufactured	20%
	6108.21.99	--- other	25%
		--of man-made fibres	
	6108.22.91	--- Locally manufactured	20%
	6108.22.99	--- other	25%
		-- of other textile materials	
	6108.29.91	--- Locally manufactured	20%
	6108.29.99	--- other	25%
		- Nightdresses and pyjamas	
		-- of cotton	
	6108.31.91	--- Locally manufactured	20%
	6108.31.99	--- Other	25%
		-- of man-made fibres	
	6108.32.91	--- Locally manufactured	20%
	6108.32.99	--- other	25%
		-- of other textile materials	
	6108.39.91	--- Locally manufactured	20%
		--- Other	25%
	6108.39.99	- Other	
		-- of cotton	

Heading No.	H. S. Code	Description	S/T
61.09	6108.91.91	--- Locally manufactured	20%
	6108.91.99	--- Other	25%
		-- Of man-made fibres	
	6108.92.91	--- Locally manufactured	20%
	6108.92.99	--- Other	25%
		-- Of other textile materials	
	6108.99.91	--- Locally manufactured	20%
	6108.99.99	--- Other	25%
		- T-shirts, singlets and other vests, knitted or crocheted.	
		- Of cotton	
	6109.10.91	-- Locally manufactured	20%
	6109.10.99	-- Other	25%
61.10		- Of other textile materials	
	6109.90.91	-- Locally manufactured	20%
	6109.90.99	-- Other	25%
		Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	
		- Of wool or fine animal hair	
	6110.10.91	-- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
61.11	6110-10-99	-- other	25%
		_ of cotton	
	6110.20.91	-- Locally manufactured	20%
	6110.20.99	-- other	25%
		_ of man-made fibres	
	6110.30.91	-- Locally manufactured	20%
	6110.30.99	-- other	25%.
		_ of other textile materials	
	6110-90-91	-- Locally manufactured	20%
	6110.90.99	-- Other	25%
		Babies, garments and clothing accessories, knitted or crocheted.	
		_ of wool or fine animal. hair	
	6111-10-91	-- Locally manufactured	20%
	6111-10-99	-- Other	25%
		_ of cotton	
	6111.20.91	-- Locally manufactured	20%;
	6111.20.99	-- Other	25%
		_ of synthetic fibres	
	6111.30.91	-- Locally manufactured	20 %

Heading No.	H. S. CODE	Description	S/T
61.12	6111.30.99	-- Other - Of other textile materials	25%
	6111.90.91	-- Locally manufactured	20%
	6111.90.99	-- Other	25%
		Track suits, ski suits and swimwear, knitted or crocheted. - Track suits -- Of cotton	
	6112.11.91	-- Locally manufactured	20%
	6112.11.99	-- Other -- Of synthetic fibres	25%
	6112.12.91	--- Locally manufactured	20%
	6112.12.99	--- Other -- Of other textile materials	25%
	6112.19.91	--- Locally manufactured	20%
	6112.19.99	--- Other - Ski suits	25%
	6112.20.91	-- Locally manufactured	20%
	6112.20.99	-- Other - Men s or boys swimwear -- Of synthetic fibres	25%
	6112.31.91	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
61.13	6112.31.99	--- Other	25%
		-- of other textile materials	
	6112.39.91	--- Locally manufactured	20%;
	6112.39.99	--- other	25%
		- women's or girls' swimwear	
		-- of synthetic fibres	
	6112.41.91	--- Locally manufactured	10%
	6112.41.99	--- Other	25%
		-- of other textile materials	
	6112 49.91	--- Locally manufactured	20%
	6112 49.99	--- Other	25%
		Garments, made up of knitted or crocheted fabrics of heading No. 59-03, 59.06 or 59.07.	
	6113.00-91	--- Locally manufactured	20%
	6113.00.99	--- Other	25%
61.14		other garments, knitted or crocheted.	
		- of wool or fine animal hair	
	6114.10.91	-- Locally manufactured	20%
	6114.10.99	-- Other	25%

Heading No.	H. S. Code	Description	S/T
61.15		- Of cotton	
	6114.20.91	-- Locally manufactured	20%
	6114.20.99	-- Other	25%
		- Of man-made fibres	
	6114.30.91	-- Locally manufactured	20%
	6114.30.99	-- Other	25%
		- of other textile materials	
	6114.90.91	-- Locally manufactured	20%
	6114.90.99	-- Other	25%
		Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.	
		- Panty hose and tights	
		-- of synthetic fibres measuring per single yarn less than 67 decitex	
	6115.11.91	--- Locally manufactured	20%
	6115.11.99	--- Other	25%
		-- Of synthetic fibres, measuring per single yarn 67 decitex or more	
	6115.12.91	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
	6115.12.99	--- Other	25%
		-- of other textile materials	
	6115.19.91	--- Locally manufactured	20%
	6115.19.99	--- Other	25%
		- Women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	
	6115.20.91	-- Locally manufactured	20%
	6115.20.99	-- Other	25%
		- Other	
		-- of wool or fine animal hair	
	6115.91-91	--- Locally manufactured	20%
	6115.91.99	--- Other	25%
		-- Of cotton	
	6115.92.91	--- Locally manufactured	20%
	6115.92.99	--- other	25%
		--of synthetic fibres	
	6115.93 91	--- Locally manufactured	20%
	6115.93 99	--- Other	25%
		-- of other textile materials	

Heading No.	H. S. Code	Description	S/T
61.16	6115.99.91	--- Locally manufactured	20%
	6115.99.99	--- Other	25%
		Gloves, mittens and mitts, knitted or crocheted.	
		-Impregnated, coated or covered with plastics or rubber	
	6116.10.91	-- Locally manufactured	20%
	6116.10.99	-- Other	25%
		- Other	
		-- Of wool or fine animal hair	
	6116.91.91	--- Locally manufactured	20%
	6116.91.99	--- Other	25%
		-- Of cotton	
	6116.92.91	--- Locally manufactured	20%
	6116.92.99	--- Other	25%
		-- Of synthetic fibres	
	6116.93.91	--- Locally manufactured	20%
	6116.93.99	--- Other	25%
		-- of other textile materials	
	6116.99.91	--- Locally manufactured	20%
	6116.99.99	--- Other	25%

Heading NO.	H. S. Code	Description	S/T
61.17		. Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
		- Shawls, scarves, mufflers, mantillas, veils and the like	
	6117.10.91	--- Locally manufactured	20%
	6117.10.99	--- Other	25%
		- Ties, bow ties and cravats	
	6117.20.91	--- Locally manufactured	
	6117.20.99	--- Other	20%
		- Other accessories	25%
	6117.80.91	-- Locally manufactured	20%
	6117.80.99	-- Other	25%
		- Parts	
		-- Of cotton	
	6117.90.21	--- Locally manufactured	20%
	6117.90.29	--- Other	25%
		-- Other	
	6117.90.91	--- Locally manufactured	20%
	6117.90.99	--- Other	25%

Heading NO.	H. S. Code	Description	S/T
62.01		Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03. - Overcoats, raincoats, car-coats, capes, cloaks and similar articles -- of wool or fine animal hair	
	6201.11.91	--- Locally manufactured	20%
	6201.11.99	--- Other	25%
		-- Of cotton	
	6201.12.91	--- Locally manufactured	20%
	6201.12.99	--- Other	25%
		-- Of man-made fibres	
	6201.13.91	--- Locally manufactured	20%
	6201.13.99	--- Other	25%
		-- of other textile materials	
	6201.19.91	--- Locally manufactured	20%
	6201.19.99	--- other	25%
		- Other	
	6201.91.91	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
62.02	6201.91.99	--- Other	25%
		-- Of cotton	
	6201.92.91	--- Locally manufactured	20%
	6201.92.99	--- Other	25%
		-- Of man-made fibres	
	6201.93.91	--- Locally manufactured	20%
	6201.93.99	--- Other	25%
		-- Of other textile materials	
	6201.99.91	--- Locally manufactured	20%
	6201.99.99	--- Other	25%
		Women's or girls, overcoats, car-coats, capes, cloaks, anoraks (including ski-Jackets), wind-cheaters, wind-Jackets and similar articles, other than those of heading No. 62.04.	
		- overcoats, raincoats . car-coats, capes, cloaks and similar articles	
		-- Of wool or fine animal hair	
	6202.11.91	--- Locally manufactured	20%
	6202.11.99	--- Other	25%
		-- Of cotton	

Reading NO.	H. S. Code	Description	S/T
	6202.12.91	--- Locally manufactured	20%
	6202.12.99	--- Other	25%
		-- Of man-made fibres	
	6202.13.91	--- Locally manufactured	20%
	6202.13.99	--- Other	25%
		-- Of other textile materials	
	6202.19.91	--- Locally manufactured	20%
	6202.19.99	--- Other	25%
		- Other .	
		-- Of wool or fine animal hair	
	6202.91.91	--- Locally manufactured	20%
	6202.91.99	--- Other	25%
		-- Of cotton	
	6202.92.91	— Locally manufactured	20%
	6202.92.99	— Other	20%
		-- Of man-made fibres	
	6202.93.91	--- Locally manufactured	20%
	6202.93.99	--- Other	25%
		-- Of other textile materials	
	6202.99.91	... Locally manufactured	20%

Reading NO.	H. S. Code	Description	S/T
62.03	6202.99-99	--- other men's or boys, suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear). - Suits : -- of wool or fine animal hair	25%
	6203.11.91	--- Locally manufactured	20%
	6203.11.99	--- other -- of synthetic fibres	25%
	6203.12.91	: --- Locally manufactured	20%
	6203.12.99	--- other -- of other textile materials	25%
	6203.19.91	--- Locally manufactured	20%
	6203.19.99	--- other - Ensembles : -- of wool or fine animal hair	25%
	6203.21.91	-- Locally manufactured	20%
	6203.21-99	--- other -- -Of cotton	25%

Heading NO.	H. S. Code	Description	S/T
	6203.22.91	--- Locally manufactured	20%
	6203.22.99	--- Other	25%
		-- Of synthetic fibres	
	6203.23.91	--- Locally manufactured	20%
	6203.23.99	--- Other	25%
		-- Of other textile materials	
	6203.29.91	--- Locally manufactured	20%
	6203.29.99	--- Other	25%
		-Jackets and blazers	
		-- Of wool or fine animal hair	
	6203.31.91	--- Locally manufactured	20%
	6203.31.99	--- Other	25%
		-- Of cotton	
	6203.32.91	--- Locally manufactured	20%
	6203.32.99	--- Other	25%
		-- Of synthetic fibres	
	6203.33.91	--- Locally manufactured	20%
	6203.33.99	--- Other	25%
		-- Of other textile materials	
	6203.39.91	--- Locally manufactured	20%

Heading NO.	H. S. Code	Description	S/T
62.04	6203.39.99	--- Other - Trousers, bib and brace overalls, breeches and shorts -- Of wool or fine animal hair	25%
	6203.41.91	--- Locally manufactured	20%
	6203.41.99	--- Other -- Of cotton	25%
	6203.42.91	--- Locally manufactured	20%
	6203.42.99	--- Other -- Of synthetic fibres	25%
	6203.43.91	--- Locally manufactured	20%
	6203.43.99	--- Other --Of other textile materials	25%
	6203.49.91	--- Locally manufactured	20%
	6203.49.99	--- Other	25%
		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts(other than swimwear).	
		- Suits	
		-- Of wool or fine animal hair	

Heading No	H. S. Code	Description	S/T
	6204.11.91	--- Locally manufactured	20%
	6204.11.99	--- Other	25%
		-- Of cotton	
	6204.12.91	--- Locally manufactured	20%
	6204.12.99	--- Other	25%
		-- Of synthetic fibres	
	6204.13.91	--- Locally manufactured	20%
	6204.13.99	--- Other	25%
		-- Of other textile materials	
	6204.19.91	--- Locally manufactured	20%
	6204.19.99	--- Other	25%
		- Ensembles :	
		-- Of wool or fine animal hair	
	6204.21.91	--- Locally manufactured	20%
	6204.21.99	--- Other	25%
		-- Of cotton	
	6204.22-91	--- Locally manufactured	20\$
	6204.22.99,	--- Other	25%
		-- Of synthetic fibres	
	204.23.91	--- Locally manufactured	20%
	6204.23.99	--- Other	25%

Heading NO.	H. S. Code	Description	S/T
		-- of other textile materials	
	6204.29.91	--- Locally manufactured	20%
	6204.29.99	--- other	25%
		-Jackets and blazers -	
		- of wool or fine animal hair	
	6204.31.91	--- Locally manufactured	20%
	6204.31.99	--- other	25%
		-- of cotton	
	6204.32.91	--- Locally manufactured	20%
	6204.32.99	--- other	25%
		-- of synthetic fibres	
	6204.33.91	--- Locally manufactured	20%
	6204.33.99	--- other	25%
		-- of other textile materials	
	6204.39.91	--- Locally manufactured	20%
	6204.39.99	--- other	25%
		- Dresses	
		-- of wool or fine animal hair	
	6204.41.91	--- Locally manufactured	20%

Heading NO.	H. S. Code	Description	S/T
	6204.41.91	--- Other	25%
		-- Of cotton	
	6204.42.91	--- Locally manufactured	20%
	6204.42.99	--- Other	25%
		-- Of synthetic fibres	
	6204.43.91	--- Locally manufactured	20%
	6204.43.99	--- Other	25%
		-- Of artificial fibres	
	6204.44.91	--- Locally manufactured	20%
	6204.44.99	--- Other	25%
		-- Of other textile materials	
	6204.49.91	--- Locally manufactured	20%
	6204.49.99	--- Other	25%
		_ Skirts and divided skirts	
		-- Of wool or fine animal hair	
	6204.51.91-	--- Locally manufactured	20%
	6204.51.99	--- Other	25%
		-- Of cotton	
	6204.52.91	--- Locally manufactured	20%
	6204.52.99	--- Other	25%

Heading No.	H. S. Code	Description	S/T
		-- of synthetic fibres	
	204.53.91	--- Locally manufactured	20%
	6204.53.99	--- Other	25%
		-- of other textile materials	
	6204.59-91	--- Locally manufactured	20%
	6204.59.99	--- other	25%
		- Trousers, bib and brace overalls, breeches and shorts	
		-- of wool or fine animal hair	
	6204.61.91	--- Locally manufactured	20%
	6204.61.99	--- Other	25%
		i--- Of cotton	
	6204.62.91	--- Locally manufactured	20%
	6204.62.99	--- Other	25%
		-- of synthetic f ibres	
	6204.63.91	--- Locally manufactured	20%
	6204.63.99	--- Other	25%
		-- of other textile materials	
	6204.69.91	--- Locally manufactured	20%
	6204.69.99	--- other	25%

Reading NO.	R. S. Code	Description	S/T
62.05		Men's or boys' shirts.	
		- of wool or fine animal hair	
	6205.10.91	- Locally manufactured	20%
	6205-10-993	- other	25%
		- of cotton	
	6205.20. 91	-- Locally manufactured	20%
	6205.20.99	-- other	25%
		- of man-made fibres	
	6205.30.91	-- Locally manufactured	
	6205.30.99	-- other	
		- of other textile materials	
	6205. 90 - 91	-- Locally manufactured	20%
		:	
	6205.90-99	-- other	25%
		:	
62.06		Women's or girls' blouses, shirts and shirt-blouses.	
		- of silk or silk waste	
	6206.10.91	-- Locally manufactured	20%
	6206.10.99	----other	25%
		- of wool or fine animal hair	
	6206.20.99	-- Locally manufactured	20%
	6206.20-99	--- Other	25%

Reading NO.	R. S. Code	Description	S/T
62.07		- Of cotton	
	16206.30.91	-- Locally manufactured	20%
	6206.30.99	-- Other	25%
		- of man-made fibres	
	6206.40.91	-- Locally manufactured	20%
	6206.40.99	-- Other	25%
		- of other textile materials	
	6206.90.91	-- Locally manufactured	20%
	6206.90.99	-- Other	25%
		Men's or bay's singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
		- Underpants and briefs :	
		-- Of cotton	
	6207.11.91	--- Locally manufactured	20%
	6207.11.99	--- Other	25%
		-- Of other textile, materials	
	6207.19.91	--- Locally manufactured	20%
	6207.19.99	--- Other	25%
		- Nightshirts and pyjamas :	
		Of cotton	

Reading NO.	H. S. Code	Description	S/T
	6207.21.91	--- Locally manufactured	20%
	6207.21.99	--- other	25%
		-- Of man-made fibres	
	6207.22.91	--- Locally manufactured	20%
	6207.22.99	--- Other	25%
		-- of other textile materials	
	6207.29.91	--- Locally manufactured	20%
	6207.29.99	--- Other	25%
		- Other	
		-- Of cotton	
	6207.91.91	--- Locally manufactured	20%
	6207.91.99	--- Other	25%
		-- of man-made fibres	
	6207.92.91	--- Locally manufactured	20%
	6207.92.99	--- Other	25%
		-- of other textile materials	
	6207.99.91	--- Locally manufactured	20%
	6207.99.99	--- Other	25%

Heading No.	H. S. Code	Description	S/T
62. M		Women's or girls' singlets and other vests, slips, pettic-oats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.	
		- Slips and petticoats	
		-- of man-made fibres	
	6208.11.91	--- Locally manufactured	20%
	6208.11.99	--- Other	25%
		-- of other textile materials	
	6208.19.91	--- Locally manufactured	20%
	6208.19.99	--- Other	25%
		- Nightdresses and pyjamas	
		-- Of cotton	
	6208.21.91	--- Locally manufactured	20%
	6208.21.99	--- Other	25%
		-- of man-made fibres	
	6208.22.91	--- Locally manufactured	20%
	6208.22.99	--- Other	25%
		-- Of other textile materials	
	6208.29.91	--- Locally manufactured	20%
	6208.29.99	--- Other	25%

Heading No.	H. S. Code	Description	S/T
62.09		- Other	
		-- Of cotton	
	6208.91.91	--- Locally manufactured	20%-
	6208.91.99	--- Other	25%
		-- Of man-made fibres	
	6208 92.91	--- Locally manufactured	20%
	6208 92 99	--- Other	25%
		-- Of other textile materials	
	6208.99.91	--- Locally manufactured	20%
	6208.99.99	--- Other	25%
		Babies, garments and clothing accessories.	
		- Of wool or fine animal hair	
	6209.10.91	-- Locally manufactured	20%
	6209.10.99	-- Other	25%
		- Of cotton	
	6209.20.91	--- Locally manufactured	20%
	6209.20.99	--- Other	25%-
		- of synthetic fibres	
	6209.30.91	-- Locally manufactured	20%
	6209.30.99	-- Other	25%

Heading No.	H. S. Code	Description	S/T
62.10		- of other textile materials	
	6209.90.91	-- Locally manufactured	20%-
	6209.90.99	-- Other	25%
		Garments, made up of fabrics of heading No. 56.02, 56.03, 59.03, 59.06 or 59.07.	
		- of fabrics of heading No. 56.02 or 56.03	
	6210.10.91	-- Locally manufactured	20%-
	6210.10.99	-- Other	25%
		- Other garments, of the type described in subheadings 6201.11 to 6201.19	
	6210.20.91	-- Locally manufactured	20%
	6210.20.99	-- Other	25%
		- Other garments, of the type described in subheadings 6202.11 to 6202.19	
	6210.30.91	-- Locally manufactured	20%
	6210.30.99	-- Other	25%
		- Other men's or boys' garments	
	6210.40.91	-- Locally manufactured	20%-
	6210.40.99	-- Other	25%
		- Other women's or girls' garments	

Heading No.	H. S. Code	Description	S/T
62.11	6210.50.91	-- Locally manufactured	20%
	6210.50-99	-- other	25%
		Track suits, ski suits and swimwear; other garments.	
		- swimwear	
		-- Men's or boys'	
	6211-11-10	--- Diving suits other than sporting wear	25%
	6211-11-91	--- Locally manufactured	20%
	6211-11-99	--- other	25%
		-- Women's or girls'	
	6211.12-10	--- Diving suits other than sporting wear	25%
	6211.12.91	--- Locally manufactured	20%
	6211.12.99	--- other	25%
	6211.20.00	- Ski suits	25%
		- other garments, men's or boys '	
		-- of wool or fine animal hair	
	6211.31.91	--- Locally manufactured	20 %
	6211.31.99	--- other	25%
		-- of cotton	

Heading NO.	H. S. Code	Description	S/T
	6211.32.91	-- Locally manufactured	20%
	6211.32.99	--- Other	25%
		-- Of man-made fibres	
	6211.33.91	--- Locally manufactured	20%
	6211.33.99	--- Other	25%
		-- of other textile materials	
	6211.39.91	--- Locally manufactured	20%
	6211.39.99	--- Other	25%
		- Other garments, women's or girls I	
		-- Of wool or fine animal hair	
	6211.41.91	--- Locally manufactured	20%;
	6211.41.99	--- Other	25%
		-- Of cotton	
		--- Khanga and the like	
	6211.42.12	---- Locally manufactured	20%
	6211.42.19	---- Other	20%
		--- Kitenge and the like	
	6211.42.22	---- Locally manufactured	20%
	6211.42.29	---- Other	25%

Heading No.	H. S. Code	Description	S/T
		--- Saris	
	6211.42.32	--- Locally manufactured	20%
	6211.42.39	---- Other	25%
		--- other	
	6211.42 92	--- Locally manufactured	20%
	6211.42 99	---- Other	25%
		.. of man-made fibres	
		--- Khanga and the like	
	6211.43 12	---- Locally manufactured	20%
	6211.43 19	---- Other	20%
		--- Kitenge and the like	
	6211.43 22	---- Locally manufactured	20%
	6211.43.29	---- Other	25%
		--- Saris	
	6211.43.32	--- Locally manufactured	20%
	6211.43.39	---- Other	25%
		--- Other	
	6211.43 92	---- Locally manufactured	20%
	6211.43.99	---- Other	25%
		.. of other textile materials	
		--- Khanga and the like	

Heading No.	H. S. Code	Description	S/T
62.12	6211.49.12	---- Locally manufactured	20%
	6211.49.19	---- Other	20%
		--- Kitenge and the like	
	6211.49.22	---- Locally manufactured	20%
	6211.49.29	---- Other	25%
		--- Saris	
	6211.49.32	---- Locally manufactured	20%
	6211.49.39	---- other	25%
		--- Other	
	6211.49.92	---- Locally manufactured	20%
	6211.49.99	---- Other	25%
		Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
		- Brassieres	
	6212 10.91	-- Locally manufactured	20%
	6212 10.99	-- other	25%
		- Girdles and panty-girdles	
	6212.20.91	-- Locally manufactured	20%
	6212.20.99	-- Other	25%
		- Corselettes	

Heading NO.	H. S. Code	Description	S/T
62.13	6212.30.91-	-- Locally manufactured	20%
	6212.30.99	-- Other	25%
		- Other	
	6212 90.91	-- Locally manufactured	20%
	6212 90.99	-- Other	25%
		Handkerchiefs.	
		- of silk or silk waste	
	6213 10-91	-- Locally manufactured	20%
	6213 10.99	-- Other	25%
		- Of cotton	
62.14	6213.20.91	-- Locally manufactured	20%
	6213.20.99	-- Other	25%
		- of other textile materials	
	6213.90.91	-- Locally manufactured	20%
	6213 90.99	-- Other	25%
		Shawls, scarves, mufflers, mantillas, veils and the like.	
		- of silk or silk waste	
	6214.10.91	-- Locally manufactured	20%
	6214.10.99	-- Other	25%
		- of wool or fine animal hair	

Heading No.	H. S. Code	Description	S/T
62.15	6214.20.91	-- Locally manufactured	20%
	6214.20.99	-- Other	25%
		- of synthetic fibres	
	6214.30.91	-- Locally manufactured	20%
	6214.30.99	-- Other	25%
		- of artificial fibres	
	6214.40.91	-- Locally manufactured	20%
	6214 40-99	-- Other	25%
		- of other textile materials	
	6214.90.91	-- Locally manufactured	20%
	6214.90.99	-- Other	25%
		Ties, bow ties and cravats.	
		-of silk or silk waste	
	6215.10.91	-- Locally manufactured	20%,
	6215.10.99	-- Other	25%
		- of man-made fibres	
	6215.20.91	-- Locally manufactured	20%
	6215.20.99	-- Other	25%
		- of other textile materials	
	6215.90.91	-- Locally manufactured	20%;
	6215.90.99	-- Other	25%

Heading NO.	H. S. Code	Description	S/T
62.16		Gloves, mittens and mitts.	
		- Of cotton	
	6216.00.11	-- Locally manufactured	20%
	6216.00.19	-- Other	25%
		- of other materials:	
	6216.00-91	--- Locally manufactured	20%
	6216.00.99	--- Other	25%
62.17		other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.	
		Accessories	
		-- Of cotton	
	6217.10.11	--- Locally manufactured	20%
		--- Other	
	6217.10.19	-- Other	25%
	6217.10.91	--- Locally manufactured	20%
	6217.10.99	--- other	25%
		- Parts	
		-- Of cotton	
	6217.90.11	--- Locally manufactured	20%
	6217.90.19	- Other	25%

Heading No.	H. S. CODE	Description	S/T
		-- Other:	
	6217.90.91	--- Locally manufactured	20%
63.01	6217.90.99	--- Other	25%-
		- Blankets and travelling rugs	
	6301.20.91	- - Locally Manufactured blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	20%
	6301.30.91	- - Locally manufactured blankets (other than electric blankets) and travelling rugs of synthetic fibre	20%,
	6301.90.91	- - Locally manufactured other blankets and travelling rugs	20%
63.02		Bed linen, table linen, toilet linen and kitchen linen.	
		- Bed linen, knitted or crocheted	
	6302.10.91	-- Locally manufactured	20%
	6302.10.99	-- Other	25%
		- other bed linen, printed	
		-- Of cotton	
	6302.21.91	--- Locally manufactured	20%
	6302.21.99	--- Other	25%
		-- of man-made fibres	
	6302.22 91	--- Locally manufactured	20%
	6302.22.99	--- Other	25%
		-- of other textile materials	

Heading No.	H.S. Code	Description	S/T
	6302.29.91	--- Locally manufactured	20%
	6302.29.99	--- Other	25%
		- Other bed linen	
		-- Of cotton	
	6302.31.91	--- Locally manufactured	20%
	6302.31.99	--- Other	25%
		-- Of man-made fibres	
	6302.32 91	--- Locally manufactured	20%
	6302.32 99	--- Other	25%
		-- Of other textile materials	
	6302.39.91	--- Locally manufactured	20%
	6302.39.99	--- Other	25%
		- Table linen, knitted or crocheted	
	6302.40.91	--- Locally manufactured	20%
	6302.40.99	--- Other	25%
		- Other table linen	
		-- Of cotton	
	6302.51.91	--- Locally manufactured	
	6302.51.99	--- Other	
		-- Of flax	
	6302.52.91	--- Locally manufactured	20%

Heading No.	H. S. Code	Description	S/T
	6302.52.99	--- Other	25%
		-- Of man-made fibres	
	6302 53 91	--- Locally manufactured	20%
	6302.53 99	--- Other	25%
		-- of other textile materials	
	6302 59.81	--- Locally manufactured	20%
	6302.59.99	--- Other	25%
		- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	
	6302 60.91	--- Locally manufactured	20%
	6302.60.99	--- Other	25%
		- Other	
		-- Of cotton	
	6302.91.91	--- Locally manufactured	20%
	6302.91.99	--- Other	25%
		-- Of f lax	
	6302.92.91	--- Locally manufactured	20%
	6302.92 99	--- Other	25%
		-- Of man-made fibres	
	6302.93 91	--- Locally manufactured	20%
	6302.93.99	--- Other	25%

Heading No.	H. S. Code	Description	S/T
63.03		-- Of other textile materials	
	6302.99.91	--- Locally manufactured	20%
	6302.99.99	--- Other	25%
		Curtains (including drapes) and interior blinds; curtain or bed valances.	
		- Knitted or crocheted	
		-- Of cotton	
	6303 11.91	--- Locally manufactured	20%
	6303 11.99	--- Other	25%
		-- Of synthetic fibres	
	6303 12.91	--- Locally manufactured	20%
	6303 12 99	--- Other	25%
		-- Of other textile materials	
	6303 19.91	--- Locally manufactured	20%
	6303 19.99	--- Other	25%-
		- -Other	
		-- Of cotton	
	6303 91.91	--- Locally manufactured	20%
	6303.91.99	--- Other	25%

Heading No.	H. S. Code	Description	S/T
63. 04		-- of synthetic fibres	
	6303. 92. 91	--- Locally manufactured	20%
	6303. 92. 99	--- Other	25%
		-- Of other textile materials	
	6303.99.91	--- Locally manufactured	20%
	6303 99.99	--- Other	25%
		other furnishing articles, excluding those of heading No. 94.04.	
		- Bedspreads	
		--Knitted or crocheted	
	6304.11.91	--- Locally manufactured	20%
	6304.11.99	--- Other	25%
		-- Other	
	6304.19.91	--- Locally manufactured	20%
	6304.19.99	--- other	25%
		- Other	
		-- Knitted or crocheted	
	6304.91.91	--- Locally manufactured	20%
	6304.91.99	--- Other	25%

Heading No.	H. S. Code	Description	S/T
63.06		- Not knitted or crocheted of cotton	
	6304.92 91	--- Locally manufactured	20%
	6304.92.99	--- Other	25%
		-- Not knitted or crocheted, of synthetic fibres	
	6304.93 91	--- Locally manufactured	20%
	6304.93 99	--- Other	25%
		-- Not knitted or crocheted, of other textile materials	
	6304.99.91	--- Locally manufactured	20%
	6304.99.99	--- Other	25%
		Tarpaulins, awnings and sunblinds; tents, sails for boats sailboards or landc,raft; camping goods.	
	6306.11.91	- Locally manufactured tarpaulins; awnings and sunblinds of cotton	20%
	6306.12.91	- Locally manufactured tarpaulins, awnings and sunblinds of synthetic fibre	20%
	6306.19.91	- Locally manufactured tarpaulins, awnings and sunblinds of other textile materials	20%
	6300.21.91	- Locally manufactured tents of cotton	20%
	6306.22.91	- Locally manufactured tents of synthetic fibre	20%
	6306,29.91	- Locally manufactured tents Of Other textile materials	20%
	6306.31.91	- Locally manufactured sails of synthetic fibre	20%
	6306.39.91	- Locally manufactured sails of other textile materials	20%
	6306.41.91	- Locally manufactured pneumatic mattresses of cotton	20%

Heading NO.	H. S. Code	Description	S/T
	6306.49.91	- - Locally manufactured pneumatic mattresses of other textile material	20%
	6306.91.91	- - Locally manufactured other of cotton	20%
	6306.99.91	- - Locally manufactured other of other textile materials	20%
63.07		Other made up articles, including dress patterns	
	6307.10.91	- - Locally manufactured floor-cloths, dish-cloths, dusters and similar cleaning cloth	20%
	6307.90.91	- - Locally manufactured other	20%
63.08	6308.00.91	-- Locally manufactured sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table clothes or serviettes, or similar textile articles, put up in packages for retail sales	20%
63.09	6309.00.00	Worn clothing and other worn articles.	25%
87.01		Tractors (other than tractors of heading No. 87.09).	
	8701.20.00	- Road tractors for semi-trailers	20%
87.02		Motor vehicles for the transport of ten or more persons, including the driver.	
		- With compression-ignition internal combustion piston engine (diesel or semi-diesel)	
	8702.10.21	-- Four wheel drive vehicles with a seating capacity of 25 or more passengers	20%
		- Other	

Heading No.	H. S. CODE	Description	S/T
87.04	8702.90.21	-- Four wheel drive vehicles with a seating capacity of 25 or more passengers	20%
	8702.90.91	-- Other, other than four wheel drive vehicles	20%
		Motor vehicles for the transport of goods.	
	8704.10.00	- Dumpers designed for off-highway use	20%
		- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel)	
		-- g.v.w. not exceeding 5 tonnes	
		--- Of a load carrying capacity less than 3 tonnes	
	8704.21.19	---- Other	25%
		--- Other	
	8704.21.91	---- new	20%
	8704.21.99	---- Other	20%
		-- g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	
	8704.22.10	--- Of less than 10 tonnes	20%
	8704.22.90	--- Other	10%

Heading No.	H. S. Code	Description	S/T
		-- g.v.w. exceeding 20 tonnes	
	8704.23.10	--- I f new	10%
	8704.23.90	--- Other	10%
		- Other, with spark-ignition internal combustion piston engine	
		-- g. v. w. not exceeding 5 tonnes	
		--- of a load carrying capacity of less than 3 tonnes	
	8704.31.20	---- Other	25%
		--- Other	
	8704.31.91	---- I f new	20%
	8704.31.99	---- other	20%
		-- g.v.w. exceeding 5 tonnes	
	8704.32.10	--- I f new	20%
	8704.32.90	--- Other	20%
		- Other	
	8704.90.10	-- I f new	20%
	8704.90.90	-- Other	20%
87.06	8706.00.00	Chassis fitted with engines, for the motor vehicles of headings Nos. 87.01 to 87.05.	10%

Heading No.	H.S. Code	Description	S/T
87.07		Bodies (including cabs), for the motor vehicles of headings Nos. 87.01 to 87.05.	
	8707.10.00	- For the vehicles of heading No. 87.03	10%
	8707.90.90	- Other	10%

47. The Second Schedule to the Principal Act is hereby amended as follows:

- (i) by deleting the heading of that Schedule and substituting for it the following heading:

"TAX ON SERVICE WHERE THE MONTHLY AVERAGE GROSS EARNINGS ARE NOT LESS THAN 4(9),(X)0/- SHILLINGS"

- (ii) by deleting the references in items 1, 3, 13 and 20 and substituting for them the following reference, respectively:

' I- Catering services in establishments other than hotels 15%

3- Local and International telecommunication services 15%

13: Tours operators 10%
of the operators fees with effect from 1st January, 1998

20: Secretarial services including computer and photocopy services 10%

- (iii) by inserting the following new item:

35: Hotel accommodation, catering services except on items on which sales tax has been paid and laundry services 20%

PART XV

AMENDMENT OF THE STAMP DUTY ACT, 1972

48. This Part shall be read as one with the Stamp Duty Act, 1972 in this Part referred to as the principal Act and shall be deemed to have come into operation on the twentieth day of June 1997.

Construction
and
Commencement
Act No.
20 of 1972

49. Section 9 of the of principal Act is hereby amended in subsection (8) by deleting that subsection and substituting for it the following provision:

Amendment
Section
9

"(8) For the purposes of this section, "specified percentage" means-

- (a) in relation to sales of fuel, two shillings and forty cents for every one thousand shillings or any part thereof;
- (b) in respect of receipts in all other businesses, twelve shillings for every one thousand shillings or any part thereof.

50. Section 67 of the principal Act is amended by deleting the whole provision and substituting for it the following provision:

Amendment of
of
section 67

"Statement
of case by
commissioners
to the
High Court

67.-(1) The
Commissioners
may, upon the
payment of
deposit of the
whole amount
of demanded duty
by the
interested
party, state any
case referred
to them under
section 66 or
otherwise
before them for
their
consideration
and refer that
case, with
their own
opinion to the
High Court.

(2) Where any
interested party
makes a request
for reference
to the High
Court under
this section the

Commissioners
shall not refer
the case to the
High Court
unless that
person has
first paid the
prescribed
fees.

Amendment
of section

72

51. Section 72 of the principal Act is hereby amended by deleting the penultimate paragraph appearing at the end of subsection (1) and substituting for it the following paragraph:

"Commits an offence and upon conviction is liable to a fine of five hundred thousand shillings or imprisonment for a term of two years or to both the fine and imprisonment".

PART XVI
AMENDMENT OF TRANSPORT
LICENSING ACT, 1973

52. This Part shall be read as one with the Transport Licensing Act, 1973, in this Part referred to as "the principal Act" and shall be deemed to have come into operation on the first day of July, 1997.

Construction
and comme-
ncement
Act No.
1 of 1973

53. Section 15 of the principal Act is hereby amended by deleting all references in that section and substituting for it the following provision:

Amendment
of
section 15

"Consideration 15- When
of considering an
Licences application for a
Licence, the
1 i c e n s i n g
authority-

(a) shall obtain
tax clearance
certificate
from Tanzania
R e v e n u e

- Authority;**
and
(b) may obtain
and take into
account the
opinion of
the
appropriate
road
authority as
to the
suitability
of the
vehicle or
vehicles for
the road or
roads on
which the
applicant
proposes to
operate".

Passed in the National Assembly on the 22nd August, 1997.


Clerk of the National Assembly